MCCLELLAN
Supplemental

PATRICK J. MCCLELLAN

D.T.E. 03-40

EXHIBIT KEDNE/PJM-2

SUPPLEMENTAL INFORMATION

DRAFT

BOSTON GAS COMPANY

Test Year Ended December 31, 2002

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Prepared at Request of Counsel

4/10/03

DRAFT

BOSTON GAS COMPANY

Test Year Ended December 31, 2002

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Prepared at Request of Counsel

4/10/03

Boston Gas Company
Revenue Deficiency Summary
Test Year Ended December 31, 2002

		Per Books	Adjustments	Adjusted Books	Proposed Rate Increase	After Rate Increase	Proposed % Increase
1	Revenues	639,110,602	(26,905,851)	612,204,751	61,304,367	673,509,118	9.59%
2	Cost Of Gas	345,823,335	(46,891,270)	298,932,065		298,932,065	
3	Operation & Maintenance Expense	154,113,164	51,321,446	205,434,610	1,115,739	206,550,349	
4	Depreciation	52,397,887	2,435,632	54,833,519		54,833,519	
5	Amortization	3,804,972	1,395,056	5,200,028		5,200,028	
6	Taxes Other Than Income	17,401,314	2,258,848	19,660,162		19,660,162	
7	Interest on Customers Deposits	0	41,258	41,258		41,258	
8	Operating Income Before						
9	Income Taxes	65,569,930	(37,466,821)	28,103,109	60,188,627	88,291,736	
10	Income Taxes			1,174,149	23,608,989	24,783,138	
11	Operating Income After						
12	Income Taxes			26,928,960	36,579,638	63,508,598	
13	Rate Base			626,935,813		626,935,813	
14	Rate Of Return			4.30%		10.13%	

Boston Gas Company
Revenue Deficiency Summary
Test Year Ended December 31, 2002

1	**Revenue Requirement Calculation**	
2	Rate Base	626,935,813
3	Rate of Return	10.13%
4	Required Return	63,508,598
5	Operating Income After Taxes	26,928,960
6	Shortfall	36,579,638
7	Revenue Requirement Factor	1.676
8	**Revenue Requirement**	**61,304,367**
9	Operating Revenues Before Rate Increase	612,204,751
10	**Proposed % Increase**	**9.59%**

Boston Gas Company
Operating Revenue Summary
Test Year Ended December 31, 2002

	Column A Description	Column B 2002 Test Year	Column C Adjustments	Column D Adjusted
1	Firm Revenues:			
2	Billed Sales	562,161,615	1,366,333	563,527,948
3	Unbilled Sales	15,926,040	(15,926,040)	0
4	Billed Transportation	47,484,996	0	47,484,996
5	Total Firm Revenues	625,572,651	(14,559,707)	611,012,944
6	Other Operating Revenues	1,447,389	(255,582)	1,191,807
7	Energy Efficiency Revenue	495,356	(495,356)	0
8	DSM Incentive	1,058,800	(1,058,800)	0
9	Non-Firm Revenues	10,536,406	(10,536,406)	0
10	Total Gas Operating Revenues	13,537,951	(12,346,144)	1,191,807
11	**Total Operating Revenues**	639,110,602	(26,905,851)	**612,204,751**

Boston Gas Company
Adjustments to Gas Operating Revenues
Test Year Ended December 31, 2002

1	**Adjustments to Gas Operating Revenues**	
2	Firm Sales /Revenue Adjustments:	
3	Weather Revenue Adjustment	5,520,760
4	Customer Charge Adjustment	(543,219)
5	Billing Day Adjustment	(164,726)
6	Termination of Sithe contract	(3,446,482)
7	Firm Sales/Revenue Adjustments	1,366,333
8	Adjustment for Unbilled Sales/Revenue	(15,926,040)
9	Annualized Late Payment Charges	638,418
10	Weather Stabilization Adjustment	2,970,000
11	PBR Revenue Adjustments (1)	(3,864,000)
12	subtotal	(255,582)
13	Energy Efficiency Revenue	(1,554,156)
14	Non-Firm Revenues	(10,536,406)
15	**Adjustments to Operating Revenues**	**(26,905,851)**

1. Revenue recorded in 2002 applicable to prior years due to Supreme Court Decision in March 2002

Boston Gas Company
Cost of Servce Summary
Test Year Ended December 31, 2002

	Column A Description	Column B Per Books	Column C Adjustments	Column D Adjusted
1	Cost of Gas-Retail	324,520,135	0	324,520,135
2	Cost of Gas-Unbilled	11,244,090	(11,244,090)	0
3	-Non-Firm	6,186,618	(6,186,618)	0
4	-Broker Revenues	4,236,326	(4,236,326)	0
5	-Non Firm Margin Retention	(641,891)	641,891	0
6	-DSM Incentive	(78,800)	78,800	0
7	-ECS Costs	356,857	(356,857)	0
8	CGA Recoverable Costs	0	(25,588,070)	(25,588,070)
9		0	0	0
10	Total Cost of Gas	345,823,335	(46,891,270)	298,932,065
11	Other Operating and Maintenance Expenses	154,113,164	51,321,446	205,434,610
12	Uncollectible on Proposed Rate Increase			1,115,739
13	Total Operating & Maintenance Expenses	499,936,499	4,430,176	505,482,414
14	Depreciation Expense	52,397,887	2,435,632	54,833,519
15	Amortization of Utility Plant	3,804,972	1,395,056	5,200,028
16	Amortization of Goodwill	0	0	0
17	Taxes Other Than Income	17,401,314	2,258,848	19,660,162
18	Federal Income & Mass Franchise Tax	4,149,419	20,633,719	24,783,138
19	Interest on Customer Deposits	0	41,258	41,258
20	Return on Rate Base	62,262,496	1,246,102	63,508,598
21	**Total Cost of Service**	639,952,587	32,440,791	**673,509,118**

Boston Gas Company
Summary of Operating and Maintenance Expense Adjustments to Cost of Service
Test Year Ended December 31, 2002

Adjustments to Operating and Maintenance Expenses

	Column A Description of Adjustment	Column B Amount of Adjustment
1	Wages - Union (Page 6)	2,830,121
2	Wages - Non-Union (Page 7)	1,408,642
3	Incentive Compensation (Page 8)	2,241,721
4	Incentive Compensation (Continued on Page 9)	297,372
5	Dental Expense (Page 10)	51,432
6	Health Care Expense (Page 11)	1,128,502
7	Pension (Page 12)	11,855,419
8	Insurance (Page 13)	556,705
9	Property Leases (Page 14)	1,041,262
10	Gain on Sale of Utility Property (Page 15)	(40,496)
11	Postage Increase (Page 16)	124,491
12	Strike Contingency Expense (Page 17)	80,466
13	Incremental Costs Adjustments (Page 18)	7,256,297
14	Severance Adjustment (Page 19)	250,000
15	Rate Case Expense (Page 20)	333,058
16	CGA Recoverable Costs (Page 21)	25,588,070
17	Bad Debt Expense (Page 22)	(4,299,361)
18	Lobbying Expenses (Page 23)	(13,247)
19	Advertising Expense (Page 24)	(641,204)
20	Fines/Penalties (Page 25)	(71,150)
21	Adjustments to Service Company Expenses (Page 26)	(1,445,365)
22	Charitable Contributions (Page 27)	0
23	Inflation Adjustment (Page 28)	2,788,709
24	**Total Operating and Maintenance Expense Adjustments**	51,321,446

Boston Gas Company
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Wages- Union

1	Direct Union Wages Charged to Cost of Service	36,077,241
2	**Total Direct Union Wages**	36,077,241
3	Allocated Union Wages Charged to Cost of Service	10,651,958
4	**Total Allocated Union Wages**	**10,651,958**
5	**Boston Gas Union Adjustment**	
6	Direct Union 2002 Increase @ .73%	263,364
7	Direct Union 2003 Increase @ 3.0%	1,090,218
8	Direct Union 2004 Increase @ 2.47%	924,541
9	**Total Direct Union Adjustment**	**2,278,123**
10	**Service Company Union Adjustment**	
11	Allocated Union 2002 Increase @.95%	101,194
12	Allocated Union 2003 Increase @ 3.54%	380,662
13	Allocated Union 2004 Increase @ .63%	70,143
14	**Total Allocated Union Adjustment**	**551,998**
15	**Total Union Wage Adjustment**	**2,830,121**

Boston Gas Company
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Wages- Non-Union

1	Direct Non-Union Wages Charged to Cost of Service	4,965,989
2	**Total Direct Non-Union Wages**	4,965,989
3	Allocated Non-Union Wages Charged to Cost of Service	23,738,538
4	Less : Officers Salaries	(2,598,644)
5	**Total Allocated Non-Union Wages**	**21,139,894**
6	**Boston Gas Non-Union Adjustment**	
7	Direct Non-Union 2002 Increase @.67%	33,272
8	Direct Non-Union 2003 Increase @ 3.50%	174,974
9	**Total Direct Non-Union Adjustment**	**208,246**
10	**Service Company Non-Union Adjustment**	
11	Allocated Non-Union 2002 Increase @.88%	186,031
12	Allocated Non-Union 2003 Increase @ 4.33%	923,413
13	Allocated Officers 2004 Increase @ 3.5%	90,953
14	**Total Allocated Non-Union Adjustment**	**1,200,396**
15	**Total Non-Union Wage Adjustment**	**1,408,642**

Payroll Adjustment
Source DATA REFERENCE

A	$ 460,330	Operations & Maintenance Summary Page1	REF 1
	$ 4,505,659		REF 2
	$ 4,965,989		
B	$ 22,237,608	Operations & Maintenance Summary Page 1	REF 3
	$ 13,839,655		REF 4
	$ 36,077,263		
C	$ 2,581,074	Operations & Maintenance Summary Page 2	REF 1
	$ 21,157,464		REF 2
	$ 23,738,538		
D	$ 1,711,883	Operations & Maintenance Summary Page 2	REF 3
	$ 8,940,075		REF 4
	$ 10,651,958		
E	**$ 2,598,644**	Review Of Labor- Sorted by Cost Center	REF 1
F	**0.67%**	Summary Of Employees Boston Gas Company	REF 1
G	**3.50%**	See Management Increase Letter	
H	**0.73%**	Summary Of Employees Boston Gas Company	REF 2
I	**3.00%**	See Union Contacts	
J	**2.47%**	Summary Of Employees Boston Gas Company	REF 3
K	**0.88%**	Summary Of Employees in Corporate Servco	REF 1
L	**4.33%**	Summary Of Management Employees in Corporat	REF 1
M	**0.95%**	Summary Of Employees in Corporate Servco	REF 2
N	**3.54%**	Summary Of Employees in Corporate Servco	REF 3
O	~~2.39%~~ .63	Summary Of Employees in Corporate Servco	REF 4

Summary of Employees in Boston Gas Company (BGC)
as of February 2003

	Headcount	Total Salaries (Current)	Average Salary	2003 Merit/GWI%	2002 Total %	2002 Effective %	
Management							
NE	104	$ 6,743,600	$ 64,842	2.50%	2.75%	2.08%	**0.67%** 1
Bargaining							
Local 12003	445	$ 25,674,187	$ 57,695	3.00%	3.00%	2.38%	0.62%
Local 12012-04	107	$ 6,206,022	$ 58,000	3.00%	3.00%	2.38%	0.62%
Local 343	19	$ 1,048,452	$ 55,182	3.00%	3.00%	1.86%	1.14%
Local 318	85	$ 4,973,605	$ 58,513	3.00%	3.00%	1.86%	1.14%
Local 350	15	$ 802,571	$ 53,505	3.00%	3.00%	1.55%	1.45%
Total	671	$ 38,704,837	$ 57,682	3.00%	3.00%	2.27%	**0.73%** 2
Grand Total	775	$ 45,448,437	$ 58,643				

Bargaining				2004 Merit/GWI%	
Local 12003	445	$ 25,674,187	3.00%	1.99%	3/15
Local 12012-04	107	$ 6,206,022	3.00%	0.48%	3/15
Local 343	19	$ 1,048,452			6/23
Local 318	85	$ 4,973,605			5/17
Local 350	15	$ 802,571			6/23
Total	671	$ 38,704,837		**2.47%** 3	

Summary of Employees in Corporate Servco (CSV)
as of February 2003

	Headcount	Total Salaries (Current)	Average Salary	Effective Merit/GWI%	Total %	2002 Effective %		Effective Dates
Management								
NY	1,208	$ 99,490,930	$ 82,360	3.50%	3.75%	2.84%	0.91%	03/31/02
NE	348	$ 21,033,221	$ 60,440	2.50%	2.75%	2.08%	0.67%	03/31/02
Total	1,556	$ 120,524,151	$ 77,458	**3.33%**	3.58%	2.70%	**0.88%**	1
Bargaining								
Local 1381	747	$ 33,718,023	$ 45,138	3.75%	3.75%	3.30%	0.45%	02/14/02
Local 101	305	$ 14,777,947	$ 48,452	3.75%	3.50%	0.74%	2.76%	10/16/02
Local 12003	266	$ 14,933,079	$ 56,139	3.00%	3.00%	2.38%	0.62%	03/18/02
Local 1049	191	$ 10,899,429	$ 57,065	3.75%	3.75%	3.30%	0.45%	02/14/02
Local 12012-04	21	$ 1,156,982	$ 55,094	3.00%	3.00%	2.38%	0.62%	03/18/02
Local 3	7	$ 386,367	$ 55,195	3.75%	3.50%	0.74%	2.76%	10/16/02
Local 318	3	$ 170,357	$ 56,786	3.00%	3.00%	1.86%	1.14%	05/20/02
Local 350	1	$ 61,971	$ 61,971	3.00%	3.00%	1.55%	1.45%	06/26/02
Total	1,541	$ 76,104,155	$ 49,386	3.59%	**3.54%** 3	2.59%	**0.95%**	2
Grand Total	3,097	$ 196,628,306	$ 63,490					

				Effective Merit/GWI%	2004	Effective Dates
Bargaining						
Local 1381	747	$ 33,718,023	$ 45,138	3.00%		02/14/04
Local 101	305	$ 14,777,947	$ 48,452			
Local 12003	266	$ 14,933,079	$ 56,139	3.00%	0.59%	03/18/04
Local 1049	191	$ 10,899,429	$ 57,065	3.00%		02/14/04
Local 12012-04	21	$ 1,156,982	$ 55,094	3.00%	0.05%	03/18/04
Local 3	7	$ 386,367	$ 55,195			
Local 318	3	$ 170,357	$ 56,786			
Local 350	1	$ 61,971	$ 61,971			
Total	1,541	$ 76,104,155	$ 49,386	3.59%	**0.63%** 4	
Grand Total	1,541	$ 76,104,155	$ 49,386			

Summary Management Employees in Corporate Servco (CSV)
2003 Increase

	Headcount	Total Salaries (Current)	Effective Merit/GWI %	
Management				
NY	1,208	$ 99,490,930	4.50%	3.71%
NE	348	$ 21,033,221	3.50%	0.61%
Total	1,556	$ 120,524,151	**3.33%**	**4.33%**

KeySpan Energy Delivery
Boston Gas Company

Updated: 3/10/03 11 AM

Operations & Maintenance Expenses

Dec, 2002 YTD

I:\2003 - RATE CASE (BOSTON GAS)\RMarcoux\[_O&M Summary.xls]O&M Summary

	Comments		Dec, YTD	Source TAB	
Direct Spending					
Management Labor - ST	Cost Type 100, 123		436,598	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Management Labor - OT	Cost Type 110		(9,404)	LDC Types	
Management Labor - PT	Cost Type 112		(313)	LDC Types	
Mgmt Incentives			33,449	LDC Types	
Total			460,330		
Union Labor - ST	Cost Type 105		16,284,917	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Union Labor - OT	Cost Type 115		5,188,849	LDC Types	
Union Labor - PT	Cost Type 107, 108		588,096	LDC Types	
Gain-Sharing	Cost Type 733		175,746	LDC Types	
Total			22,237,608		
Total O&M Labor			22,697,938	Ties to Source	22,697,938
Total Direct Labor	Capital & Deferred Labor	17,184,646	39,882,584		
	17,184,655	Gross			
926 - Pensions	DTE 9265K, net 716	6,854,474	5,890,521	926's TAB	Split w/ 401K
926 - 401K	DTE 9265K, net 716	745,523	640,354	926's TAB	Split w/ Pensions
926 - OPEBS	DTE 9267K, net 717	7,932,912	6,198,509	926's TAB	
926 - OPEBS True-Up	Manual Entries	(3,712,916)	(3,080,606)	926's TAB	
926 - Dental Insurance	DTE 9269K	823,005	697,825	9269K Categories.xls	
926 - Health Insurance	DTE 9269K	6,885,231	5,837,978	9269K Categories.xls	
926 - Life Insurance	DTE 9269K	(265,787)	(225,360)	9269K Categories.xls	
926 - LTD	DTE 9269K	20,468	17,355	9269K Categories.xls	
926-Worker's Comp	DTE 9269K	1,130,597	958,632	9269K Categories.xls	
926 - All Other	DTE 9269K	(165,406)	(140,247)	9269K Categories.xls	
Uncollectibles	DTE 904	n/a	6,290,270	LDC GL's	
Gas Production Credit	DTE 922	n/a	(15,324,998)	LDC GL's	
Non-Labor Spending (Excludes highlighted items)			13,458,622	Plug	
TOTAL DIRECT SPENDING			38,026,272	Entered from source	38,026,272

	Comments		Dec, YTD	Source TAB	
Direct Clearing Spending					
Management Labor - ST	Cost Type 100, 123		3,794,269	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Management Labor - OT	Cost Type 110		294,819	LDC Types	
Management Labor - PT	Cost Type 112		14,249	LDC Types	
Mgmt Incentives	Cost Type 720		402,322	LDC Types	
Total			4,505,659		
Union Labor - ST	Cost Type 105		11,138,255	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Union Labor - OT	Cost Type 115		2,138,469	LDC Types	
Union Labor - PT	Cost Type 107, 108		456,070	LDC Types	
Gain-Sharing	Cost Type 733		106,839	LDC Types	
Total			13,839,633		
Total O&M Labor			18,345,292	Ties to Source	18,345,292
Total Direct Labor	Capital & Deferred Labor	3,699,210	22,044,502		
		Gross			
926 - Pensions	DTE 9265K, net 716	-	-	Included in Direct Spending	
926 - 401K	DTE 9265K, net 716	-	-	Included in Direct Spending	
926 - OPEBS	DTE 9267K, net 717	-	-	Included in Direct Spending	
926 - OPEBS True-Up	Manual Entries	-	-	Included in Direct Spending	
926 - Capitalized Burdens	Cost Type 718	-	-	Included in Direct Spending	
926 - Dental Insurance	DTE 9269K	-	-	Included in Direct Spending	
926 - Health Insurance	DTE 9269K	-	-	Included in Direct Spending	
926 - Life Insurance	DTE 9269K	-	-	Included in Direct Spending	
926 - Flexible Benefits	DTE 9269K	-	-	Included in Direct Spending	
926-Worker's Comp	DTE 9269K	-	-	Included in Direct Spending	
926 - All Other	DTE 9269K	-	-	Included in Direct Spending	
Uncollectibles	DTE 904	n/a	-	Included in Direct Spending	
Gas Production Credit	DTE 922	n/a	-	Included in Direct Spending	
Non-Labor Spending			11,988,738	Plug	
TOTAL DIRECT CLEARING SPENDING			30,334,030	Ties to Source	30,334,030

41,043,230 0.662767015
61,927,086

Allocated Clearing Spending

Management Labor - ST	Cost Type 100, 123		2,132,527	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Management Labor - OT	Cost Type 110		92,674	LDC Types	
Management Labor - PT	Cost Type 112		5,054	LDC Types	
Mgmt Incentives	Cost Type 720		350,818	LDC Types	
Total			1 2,581,074		
Union Labor - ST	Cost Type 105	(Adjusted for 1630K)	1,290,939	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Union Labor - OT	Cost Type 115	(Adjusted for 1630K)	330,907	LDC Types	
Union Labor - PT	Cost Type 107, 108	(Adjusted for 1630K)	53,662	LDC Types	
Gain-Sharing	Cost Type 733	(Adjusted for 1630K)	36,375	LDC Types	
Total			2 1,711,883		
Total O&M Labor			4,292,956	Ties to Source	4,292,956
Total Direct Labor	Capital & Deferred Labor	1,228,114	5,521,070		
		Gross			
926 - Pensions	Cost Type 716		79,156	LDC Types	Split w/ 401K
926 - 401K	Cost Type 716		113,010	LDC Types	Split w/ Pensions
926 - OPEBS	Cost Type 717		308,130	LDC Types	
926 - Capitalized Burdens			-	LDC Types	
926 - Dental Insurance	Cost Type 718		39,423	LDC Types	Split
926 - Health Insurance	Cost Type 718		416,222	LDC Types	Split
926 - Life Insurance	Cost Type 718		49,292	LDC Types	Split
926 - LTD	Cost Type 718		3,440	LDC Types	Split
926-Worker's Comp	Cost Type 718		56,906	LDC Types	Split
926 - All Other	Cost Type 718		(1,297)	LDC Types	Split
Payroll Tax - Medicare	Cost Type 719		62,131	LDC Types	Split
Payroll Tax - SS Taxes	Cost Type 719		256,077	LDC Types	Split
Payroll Tax - FUT	Cost Type 719		15,104	LDC Types	Split
Payroll Tax - Mass SUT	Cost Type 719		3,776	LDC Types	Split
Payroll Tax - NY SUT	Cost Type 719		6,179	LDC Types	Split
Non-Labor Spending			1,498,707	Plug	
TOTAL ALLOCATED CLEARING SPENDING			7,199,212	Ties to Source	7,199,212
Total O&M Spending					

Allocated Corporate Services

Management Labor - ST	Cost Type 100, 123		18,306,611	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Management Labor - OT	Cost Type 110		125,581	ServCo Types	
Management Labor - PT	Cost Type 112		10,653	ServCo Types	
~~Mgmt Incentives~~	~~Cost Type 720~~		~~2,714,619~~	~~ServCo Types~~	
Total			2 21,157,464		
Union Labor - ST	Cost Type 105		7,650,742	LDC Types	(Adj for types 721, 722 - Allocated over types 100 and 105)
Union Labor - OT	Cost Type 115		1,042,192	ServCo Types	
Union Labor - PT	Cost Type 107, 108		88,021	ServCo Types	
Gain-Sharing	Cost Type 733		159,120	ServCo Types	
Total			4 8,940,075		
Total O&M Labor			30,097,539	Ties to Source	30,097,539
Total Direct Labor	Capital & Deferred Labor	8,169,290	38,266,829		
		Gross			
926 - Pensions	Cost Type 716		260,339	ServCo Types	Split w/ 401K
926 - 401K	Cost Type 716		371,680	ServCo Types	Split w/ Pensions
926 - OPEBS	Cost Type 717		2,595,726	ServCo Types	
926 - Capitalized Burdens			-	ServCo Types	
926 - Dental Insurance	Cost Type 718		240,266	ServCo Types	Split
926 - Health Insurance	Cost Type 718		2,536,712	ServCo Types	Split
926 - Life Insurance	Cost Type 718		300,418	ServCo Types	Split
926 - LTD	Cost Type 718		20,967	ServCo Types	Split
926-Worker's Comp	Cost Type 718		346,821	ServCo Types	Split
926 - All Other	Cost Type 718		(7,906)	ServCo Types	Split
Payroll Tax - Medicare	Cost Type 719		400,055	ServCo Types	Split
Payroll Tax - SS Taxes	Cost Type 719		1,648,846	ServCo Types	Split
Payroll Tax - FUT	Cost Type 719		97,251	ServCo Types	Split
Payroll Tax - Mass SUT	Cost Type 719		24,313	ServCo Types	Split
Payroll Tax - NY SUT	Cost Type 719		39,784	ServCo Types	Split
Postage			2,423,588	Pat McClellan worksheet	
Insurance			1,559,957	Pat McClellan worksheet	
Non-Labor Spending			35,597,605	Plug	
TOTAL ALLOCATED CORPORATE SERVICES			78,553,963	Ties to Source	78,553,963

			Adjustment for CRIS		
Total O&M Labor	71.36%	75,433,725		75,433,725	73.98%
Total Capital & Deferred Labor	28.64%	30,281,260	(3,753,282)	26,527,978	26.02%
Total Labor		105,714,985		101,961,703	

Review of Labor - Sorted by Cost Center

Boston Gas Company

December, 2002, YTD

C:\Data\Rate Case 2002\Final Worksheets\[_O&M Labor by CC - Pat.xls]Sheet7

R CC	Exec?	Cost Center Description	Mgmt	OPA	Union	Vac	Grand Total	
001	Yes	CHAIRMAN	152,772	12,101	1,227	10,384	176,483	
002	Yes	EXEC C MATTHEWS	17,777	1,209		1,159	20,146	
004	Yes	EVP ADMIN & COMPLIANCE KEYSPAN	65,120	5,026	165	4,537	74,848	
005	Yes	VP DEPUTY GENERAL COUNSEL	766	110	(1)	117	991	
010	Yes	VP ENVIRONMENTAL SERVICES	8,353	696		314	9,363	
013	Yes	EVP & CFO - FINANCE OPERATIONS	45,543	3,613	16	3,034	52,206	
014	Yes	VP CONTROLLER & CAO	26,479	2,085	8	1,825	30,397	
020	Yes	VP FINANCIAL PLANNING	28,304	2,223		2,018	32,546	
026	Yes	VP & TREASURER	24,480	1,928		1,682	28,090	
036	Yes	PRESIDENT OF UNREGULATED CO	60,889	4,853	163	4,268	70,172	
037	Yes	SVP STRATEGIC MARKETING	67,832	5,335	2,189	4,509	79,865	
039	Yes	SVP HUMAN RESOURCES	82,796	6,492	429	5,397	95,113	
044	Yes	VP STRATEGIC PLANNING	25,555	1,979		1,695	29,230	
046	Yes	VP COMPENSATION & BENEFITS	64,713	5,128		4,536	74,377	
052	Yes	EVP CLIENT SERVICES	54,035	4,316		3,684	62,035	
053	Yes	VP PROPERTY & SECURITY	29,969	2,343		1,983	34,295	
054	Yes	EVP STRATEGIC SERVICES	91,552	7,356		6,136	105,044	
064	Yes	VP STAFFING & DEVELOPMENT	33,929	2,587		2,296	38,812	
074	Yes	VP CALL CENTERS & BILLING SERV	25,748	1,992		1,746	29,486	
080	Yes	SVP & CIO - INFORMATION TECH	29,392	2,203	14	1,972	33,581	
093	Yes	VP INFORMATION TECHNOLOGY	29,736	2,452	4	2,185	34,377	
102	Yes	VP INTERNAL AUDIT	18,370	1,565		970	20,906	
114	Yes	VP DELIVER GAS NE	110,146	8,511		7,180	125,837	
128	Yes	VP EMPLOYEE & LABOR RELATIONS	37,502	2,947		2,612	43,061	
155	Yes	SVP CORPORATE AFFAIRS	84,276	6,630	319	5,758	96,984	
156	Yes	EXEC.-D. TAYLOR	2,136	254		155	2,545	
160	Yes	EVP KEYSPAN ENERGY DELIVERY NE	258,095	23,565	114	20,647	302,421	
162	Yes	VP-SUPPLY CHAIN & FLEET	131,044	11,194	3,488	9,204	154,930	
165	Yes	SVP FINANCE OPERATIONS	123,983	9,843	289	8,533	142,649	
168	Yes	VP & CONTROLLER NE	114,997	9,073		7,769	131,839	
171	Yes	VP GAS SALES & MARKETING NE	109,438	8,250		7,217	124,904	
172	Yes	VP INDUSTRIAL RELATIONS NE	11,346	1,167		944	13,457	
201	Yes	SVP GENERAL COUNSEL	8,075	1,328		570	9,973	
599	Yes	PRESIDENT OF REGULATED CO	83,620	6,594		5,604	95,818	
630	Yes	VP PRODUCTION & CONTROL NE	152,769	10,969		8,901	172,639	
639	Yes	VP GAS ENGINEERING	49,689	4,057	348	3,901	57,996	
			2,261,224	181,977	8,771	155,443	2,607,415	2,598,644

DATE: February 25, 2003

TO: ALL OFFICERS

FROM: R.B. Catell

SUBJECT: 2003 ANNUAL MERIT REVIEW & OTHER COMPENSATION MATTERS

As you are aware, given the current economic conditions and in support of our 2003 corporate goals, KeySpan has made the decision to extend the merit increase cycle to an 18-month period for all management employees. In terms of officer compensation, the merit increase cycle has been extended to a 24-month period.

KeySpan recognizes that our employees make a significant contribution towards the success of our company and are recognized as valuable contributors. As such, you can assure your management employees that there shall be a merit increase granted to employees in October, 2003.

For New England, as we continue to transition base pay to variable pay, the merit budget will be 2.5 percent. For New York based employees, the merit budget will be 3.5 percent of base salary. Consistent with past practice, a band adjustment budget of 1.0 percent will apply for other compensation adjustments such as promotions, market adjustments, job re-evaluations, etc.

Additional information regarding compensation guidelines will be provided by the Compensation Area of Human Resources.

Local 12003, USWA
Final Contract Offer

Unanimous Committee Recommendation

If Ratified March 17, 2002:

- **4 Year Contract – Effective Dates:** 3/18/02 3/17/03 3/15/04 3/14/05
- **General Wage Increases** 3 % 3% 3% 3%
- **Gainsharing** – each year of the contract
  - Awards at threshold -1.0% ; target – 1.5%; maximum – 3%; of cumulative annual base earnings
  - Participation in 2001 program - $ 150 payout now
- **Pension**
  - Increase Multiplier – 17% to $48.00 One Band
  - Pop-up option – now this option is a lifetime benefit rather than a 5-year provision
  - Provide the 5 year certain benefit on all pension benefit option
  - Eliminate the 40-year cap on the pension formula
  - Commitment to explore alternative life insurance rider for single employee's
- **Update No Lay Off Language**
- **Shift Differential** – Increase $0.05 each year
- **Meal Allowance** - $0.50 increase first year only
- **Life Insurance** – Retiree life for all retirees age 60-65 equal to 1x salary
- **Health Care** –
  - Effective 5/1/02 CareMark Prescription Drug Program
    Co-Payments-$10/$15/$30, $20/$30/$60 Mail Order(90 day supply)
    Mandatory mail order delayed until 1/1/03
  - $15.00 office visit co-pay Tufts Health Plan
  - Effective 3/18/02 new hire health care waiting period is 6 months
  - Same sex domestic partners – may now be covered for health and dental care
- **Dental** – 25% increase in annual maximum ($1250.00)
  - Waiver credit of $180.00 annually added
- **Bridging of Company Time**

- **Wage Adjustments:**
  - Engineering Aide-Construction $0.25 p/h
  - Leader Mechanics Waltham / Braintree equalized with Rivermoor Leader Mechanic $28.04 p/h

- **Funeral Leave** – 5 consecutive days for spouse, domestic partner and children

- **401k**
  - Effective 1/1/03 over age 50 catch up provision
  - Maximum contribution $11,000 2002
  - Deferral limit up to 50%
  - Dividend withdrawal

Other Items Agreed

- **Revised Contract Language:**
  - Non-Discrimination

- **Continuation of Scholarship Award Program**

- **Customer Relations Group** – As agreed

  - Job sharing sub-committee

- **Warehouse/Buildings & Grounds** – New progression

- **Tuition Reimbursement** – New program as agreed

- **Health Club** - Reimbursement Annually

- **Service Recognition Rewards**
  - New improved reward program

- **Pay Practices**
  - Effective 6/1/02, all employees paid via direct deposit

- **Recognized Holidays**
  Swap Columbus Day holiday for day after Thanksgiving Day holiday

CONTRACT EXPIRES 3-12-2006

Local 12012-04, USWA
Final Contract Offer

Unanimous Committee Recommendation

If Ratified March 17 2002:

- **4 Year Contract – Effective Dates:** 3/18/02 3/17/03 3/15/04 3/14/05
- **General Wage Increases** 3 % 3% 3% 3%
- **Gainsharing** – each year of the contract
  Awards at Threshold - 1.0% ; Target – 1.5%; Maximum – 3.0%; of cumulative annual base earnings. Participation in 2001 program - $ 150 pay-out now.
- **Pension**
  - Increase Multiplier – 17% to $48.00 One Band
  - Pop-up option – now this option is a lifetime benefit rather than a 5-year provision
  - Provide the 5 year certain benefit on all pension benefit option
  - Eliminate the 40-year cap on the pension formula
  - Commitment to explore alternative life insurance rider for single employee's

Shift Differential – Increase $0.05 each year

- **Health Care –**
  - Effective 5/1/02 CareMark Prescription Drug Program
  - Co-Payments-$10/$15/$30, $20/$30/$60 Mail Order(90 day supply)
  - Mandatory mail order delayed until 1/1/03
  - $15.00 office visit co-pay Tufts Health Plan
  - Effective 3/18/02 new hire health care waiting period is 6 months
  - Same sex domestic partners – may now be covered for health and dental care
- **401k**
  - Effective 1/1/03 over age 50 catch up provision
  - Maximum contri
  - bution $11,000 (2002)
  - Deferral limit up to 50%
  - Dividend withdrawal
- **Dental**
  - 25% increase in annual maximum ($1250.00)
  - Waiver credit of $180.00 annually added

Meal Allowance - $0.50 increase first year only

- **Funeral Leave** - 5 consecutive days for spouse, domestic partner and child, 3 days for Grandchild

Health Club - Reimbursement Annually $200

ther Items Agreed

- **Revised Contract Language:**
  - Article XIII, Non-Discrimination update
  - Article X, Section 6 update Force Reduction and Re-Employment
  - Miscellaneous Stipulations (B-15) - Delete #1 and Update #3

- **Scholarship Award Program** – Increased from $1,000 to $3,000 annually.

- **Customer Relations Group**
  - Single person AMR vans.
  - AMR upgrade pay as agreed.

- **PFR/Fitting as agreed**
  - Increased leak survey work.

- **MSF Two Person Crew as agreed**
  - 2 additional 3-person crews (5 internal, 1 new hire)
  - OHC – as agreed

- **Gas Production / Pressure Group**
  - Merged Gas Production and Pressure Group duties combined into new Control Technician classification.
  - $.50 per hour wage adjustment.

- **Tuition Reimbursement** – New program as agreed

- **Maternity Leave** – New program as agreed

- **Service Recognition Rewards** - New improved reward program

- **Pay Practices** - Effective 6/1/02, all employees paid via direct deposit

- **Recognized Holidays** - Swap Columbus Day holiday for day after Thanksgiving Day holiday

Contract Expires on 3/12/2006

Local 318, UWUA

Final Contract Offer

Unanimous Committee Recommendation

If Ratified on or before May 19, 2002:

Effective Dates:	5/20/02	5/19/03	5/17/04	5/16/05
General Wage Increases	3 %	3%	3%	3%

Gainsharing (Attachment #1) – (each year of the contract) Awards based off of cumulative annual base earnings:

Threshold	Target	Maximum
1.0%	1.5%;	3.0%;

Participation in 2001 program - $ 150 pay-out now.

Pension

- Increase Multiplier – 17% to $48.00
- Pop-up option – now this option is a lifetime benefit rather than a 5-year provision
- Provide the 5 year certain benefit on all pension benefit option
- Eliminate the 40-year cap on the pension formula

Shift Differential: Increase $0.05 each year

Health Care

- Effective 8/1/02 CareMark Prescription Drug Program – Tufts Health Plan
- Co-Payments-$10/$15/$30, $20/$30/$60 Mail Order(90 day supply)
- Mandatory mail order delayed until 1/1/03
- $15.00 office visit co-pay Tufts Health Plan
- Effective 5/20/02 new hire health care waiting period is 6 months
- Same sex domestic partners – may now be covered for health and dental care

401k

- Effective 1/1/03 over age 50 catch up provision
- Maximum contribution $11,000 (2002)
- Deferral limit up to 50%
- Dividend withdrawal

Dental

- 25% increase in annual maximum ($1250.00)
- Waiver credit of $180.00 annually added

Meal Allowance - $0.50 increase effective 5/20/2002

Shoe Allowance – Increased to $115.00 per eligible employee

Other Items Agreed

Revised Contract Language:

- Article VI - Holidays – Effective 2002 swap Columbus Day holiday for day after Thanksgiving Day holiday.
- Article XI, Section 4E – Delete last sentence – unlimited recall rights.
- Article XIV, Non-Discrimination update as agreed.
- Rest Periods (B-12) – Paragraph 1, increase rest period from six (6) hours to eight (8) hours.
- Leave of Absence (B-13) – Paragraph 1, increase leave to two (2) months.
- Answering Grievances Within Fifteen Days (B-13) – remove "if possible".
- Funeral Leave (B-14a) - 5 consecutive days for spouse, domestic partner and child, 3 days for grandchild.
- IRS Mileage (B-15), #1, modify as agreed.

PFR

- PFR / Fitting changes as agreed.

MSF

- MSF changes as agreed.

Pressure Control

- Eliminate second step within the Inspector-Pressure Control classification from the Schedule of Wages.

Direct Deposit - Effective 8/1/02, all employees paid via direct deposit

Tuition Reimbursement – New program as agreed

Maternity Leave – New program as agreed

Service Recognition Rewards - New improved reward program

Contract Expiration Date: May 14, 2006

Local 343 / 350, UWUA

Final Contract Offer

Unanimous Committee Recommendation

If Ratified on or prior to June 25, 2002:

Effective Dates:	06/26/02	06/25/03	06/23/04	06/22/05
General Wage Increases	3%	3%	3%	3%

Gainsharing (Attachment #1) – (each year of the contract) Awards based on cumulative annual base earnings:

Threshold	Target	Maximum
1.0%	2.0%	4.0%

Pension
- Increase Multiplier – 17% to $48.00
- Pop-up option – now this option is a lifetime benefit rather than a 5-year provision
- Provide the 5 year certain benefit on all pension benefit option
- Eliminate the 40-year cap on the pension formula
- Cash Balance Pension Plan for new hires effective 6/26/2002 as agreed

Shift Differential: Increase $0.05 each year

Health Care
- Effective 8/1/02 CareMark Prescription Drug Program – Tufts Health Plan
- Co-Payments-$10/$15/$30, $20/$30/$60 Mail Order(90 day supply)
- ~~Mandatory mail order delayed until 1/1/03~~
- $15.00 office visit co-pay - Tufts Health Plan
- Effective 6/26/02 new hire health care waiting period is 6 months
- Same sex domestic partners – may now be covered for health and dental care

401k
- Effective 1/1/03 over age 50 catch up provision
- Maximum contribution $11,000 (2002)
- Deferral limit up to 50%
- Dividend withdrawal
- Add language to contract

Stock Purchase Plan - Add language to contract

Dental - Waiver credit of $180.00 annually added

Meal Allowance
- $0.75 increase effective 6/26/2002
- Clinton meal allowance discontinued effective 6/25/2003

Shoe Allowance – Increased to $115.00 per eligible employee

Other Items Agreed

Revised Contract Language:

- Rest Period (B-11) – Update language to include provision to account for an aggregate of 8 hours off if called in after midnight prior to start of next scheduled shift.
- Article VI - Holidays – Effective 2002 swap Columbus Day holiday for day after Thanksgiving Day holiday.
- Article XVI, Non-Discrimination update as agreed.
- Funeral Leave (B-14) - 5 consecutive days for spouse, same sex domestic partner and child, 3 days for grandchild.
- Wage Reduction Plan (B-6) - Update "no layoff" language.
- Article XI, Section 4e, Reduction in Forces - Delete last sentence.

PFR

- ERU's to perform Emergency Markouts as agreed
- Public Buildings Survey as agreed

Marketing

- Agreement to pursue initiatives where ever possible

Wage Adjustments

- Pressure Control - New Classification as agreed.
- Meter Reading – Eliminate bottom step. Add new top step of $22.66.
- Other wage adjustments as agreed.

Direct Deposit - Effective 9/1/02, all employees will be paid via direct deposit.

Tuition Reimbursement – New program as agreed

Maternity Leave – New program as agreed

Service Recognition Rewards - New improved reward program

Contract Expiration Date: June 20, 2006

LOCAL 3 AND KEYSPAN REACH TENTATIVE AGREEMENT

Local 3's Negotiating Committee, after extensive contract discussions, reached an agreement just prior to midnight on October 15.

- **3 Year Contract – October 16, 2001 – October 16, 2004**

- 3.5% - October 16, 2001
- 3.5% - October 16, 2002
- 3.75% - October 16, 2003

GHI Standard Plan – Free medical coverage until January 1, 2003

	Individual	Family
01/01/03-12/31/03	$1.00	$3.00
01/01/04-12/31/04	$2.00	$4.50

GHI Premier Plan – Better medical coverage

	Individual	Family
01/01/02-12/31/02	$6.50	$14.00
01/01/03-12/31/03	$7.50	$16.00
01/01/04-12/31/04	$8.00	$18.50

All weekly rates include dental coverage.

- Improved Subrating
- Meal Money increased each year
- Sunday Bonus increased back to 30% (prior giveback)
- Improved Meter Reader Incentive Plan
- Vacation time will be counted when calculating overtime pay (prior giveback)
- Temps made permanent after 12 months of service
- Pension Plan improvements for existing employees
- Extra Holiday in 2001! Effective October 16, 2001 introduce a holiday in honor of Harry Van Arsdale Jr. The day will be observed on the day after Thanksgiving Day in lieu of Columbus Day
- Maintain free GHI Preferred Dental plan
- The Company will offer an early retirement package to eligible employees who are at least age 53 and have at least 30 years of service - Window to open 11/19/01
- Maintain no lay off provisions for the life of the agreement

Proposals Defeated

Wage increase based on merit
Eliminate overtime and all premium pay from earnings in calculating pension
Bi-weekly pay
Eliminate 7th day
Flat dollar amount for night differential and Sunday bonus
Eliminate job security provisions related to Brooklyn Union/LILCO merger
INCREASE DUTIES FOR LESS PAY!

Agreement

between

KeySpan Energy

and

Local 101,

Utility Division,

Transport Worker' Union

of America,

AFL – CIO

October 16, 2001

to October 15, 2005

3. It is distinctly understood and agreed that the arbitrator shall have no power to alter or modify the terms of this agreement. No action in abrogation of this agreement or contrary to any of its terms shall be taken by any party hereto unless the party against whom such action is to be taken shall have failed or refused to abide by the terms of this Article.

4. The administrative costs of arbitration, including the arbitrator's fees and expenses, are to be shared equally by the Company and the Union. All other costs of arbitration shall be borne by the party who incurred such costs.

Procedural Requirements

It is distinctly understood that no conduct by either party in the handling of grievances or in connection with the submission of disputed matters to arbitration shall be regarded as a waiver by either of any of the procedural requirements of the grievance or arbitration procedure, except that such technical requirements may be waived in writing in individual cases.

Article X
WAGES*

1. Wages

a. General Wage Increases

General wage increases will be made in amounts equal to the specified percentage of the wages being paid to the particular employee on the day prior to the effective date of each increase except as otherwise specified below:

1. Effective October 16, 2001, 3.5%;
2. Effective October 16, 2002, 3.5%;
3. Effective October 16, 2003, 3.75%;
4. Effective October 16, 2004, 3.75%.

**Retroactive payments, if any, are to be made in accordance with past practice of the Company.*

Collective Bargaining Agreement and Interpretations

between

KeySpan Corporation

and

Local Union 1381 of the International Brotherhood of Electrical Workers

February 14, 2001
to
February 13, 2004

4. If the matter still remains unsettled after seven (7) days further, it shall then be submitted to arbitration under the Voluntary Labor Arbitration Rules, then obtaining, of the American Arbitration Association. The arbitration award shall be binding upon the Company and upon the Union for the duration of this Agreement. (However, in any instance, by mutual agreement, the matter may be referred to mediation prior to proceeding to arbitration.) Discharge cases only shall be submitted to arbitration under the streamlined Labor Arbitration Rules of the American Arbitration Association.

5. The time intervals specified above may be extended by mutual agreement.

* (c) Company Procedure

1. In the event a grievance arises on behalf of the Company, the supervisor of the location involved shall first take the matter up with an authorized Union representative.

2. If no satisfactory settlement has been reached within five (5) days, a representative of the Company Negotiating Committee shall take the matter up with an authorized representative of the Union.

3. In case the grievance remains unsettled after a further period of five (5) days, it shall then be referred to the Business Manager of the Union, and the matter taken up by a Committee of the Union (An International Representative of the IBEW may be present only to assist the Local Union) and the Company within seven (7) days and a decision arrived at within two (2) days.

4. If the matter in dispute still remains unsettled, the procedure outlined in paragraphs 4 and 5 of Section (b) of this Article shall be followed.

* (d) Shop stewards shall be given time off with pay, to discuss grievances or reasonable complaints of employees on Company property, and on Company time and at such times as may be mutually agreeable. Members of Union Negotiating and Grievance Committees shall be given necessary time off, with pay, for meetings with the Company provided that such meetings occur during the employees' regular five (5) day,

thirty-seven and one-half (37½) or forty (40) hour schedule, and at such times as are mutually agreeable.

(e) Any reasonable complaint (not considered a grievance) on the part of either party to this Agreement may be taken up in accordance with the grievance procedure outlined above through all steps up to, but not including, mediation or arbitration.

Article XVI.

CONTRACT MODIFICATION

It is agreed that this contract may not be added to, subtracted from or amended except by written agreement, signed by authorized representatives of the Company and of the Union. It is agreed that the content of such agreement will be made known to supervisors involved by the Company, and to shop stewards and Union Officials involved by the Union.

Article XVII.

WRITTEN NOTICES

Any notice required to be given under the provisions of this Agreement, shall be deemed properly served upon the Company if sent by registered mail to the Officer of the Company in charge of Employee and Labor Relations, One MetroTech Center, Brooklyn, New York 11201 and any notice required to be given to the Union shall be sent by registered mail to the Business Manager, IBEW Local 1381, 2 Somerset Avenue, Hicksville, New York.

Article XVIII.

WAGES AND CLASSIFICATIONS

(a) The hourly wage schedules subject to this agreement shall be as listed in the following Appendices:

Appendix	*Effective Date*	*Percent Wage Increase*
I, VI, IX	February 14, 2001	3.50%
II, VII, X	February 14, 2002	3.75%
III, VIII, XI	February 14, 2003	3.75%

Collective Bargaining Agreement and Interpretations

between

KeySpan Corporation

and

Local Union 1049 of the International Brotherhood of Electrical Workers

February 14, 2001
to
February 13, 2004

February 14, 2001 — to — February 13, 2004

Article XIX.

WRITTEN NOTICES

Any notice required to be given under the provisions of this Agreement and particularly in connection with Articles XVII and XVIII, shall be deemed properly served upon the Company if sent by registered mail to the Officer of the Company in charge of Employee and Labor Relations, One MetroTech Center, Brooklyn, New York, 11201, and any notice required to be given to the Union shall be sent by registered mail to the Business Manager of the Union, 745 Kings Highway, Hauppauge, New York, 11788.

Article XX.

INSTALLATION OF WAGE RATES

(a) The job classification subject to this Agreement and the hourly rates of these classifications, shall be as listed in the following Appendices:

Appendix	Effective Date	Percent Wage Increase
I	February 14, 2001	3.50%
II	February 14, 2002	3.75%
III	February 14, 2003	3.75%

NOTES:

1. The following applies to the classifications listed in the aforementioned appendices.

   Starting rates for new employees hired on or after July 1, 1980 will be 90% of published rate.

   Except effective February 14, 1989, starting rates for Building Attendant, A & E Mechanic and Service Operator will be the published rate.

2. There are former Shoreham Nuclear Power Station (SNPS) employees that are rate protected in accordance with the published wage rates in the 1992 Collective Bargaining Agreement Wage Schedule.

* (b) Employees subject to this agreement on the payroll as of the effective dates indicated above shall receive the rate of their job classification as listed on the attached appendices listed above.

(b-1) Employees receiving a new employee, temporary assignment or probationary promotion rate on February 13, 2001, shall receive such a new employee, temporary assignment, or probationary promotion rate computed on the appropriate classification rate as listed in the schedule, in accordance with the contract provision covering the new employee rate [Article IX (b)], temporary assignment rate [Article VII (e)], or probationary promotion rate [Article VII (b)].

(b-2) Starting rates for employees hired into all physical job classifications on or after July 1, 1980 will be 90% of the published rate listed in the Appendices except that effective February 14, 1989, starting rates for employees hired into the physical job classifications of Service Operator, Automotive and Equipment Mechanic and Building Attendant will be at the published rate of these classifications. Employees in these classifications on February 14, 1989 earning less than the published rate will have their rates adjusted to the published rate.

(c) Effective February 14, 2002 and thereafter, employees who are being paid over the rate for their new positions, whether due to automation, technological change, or mental or physical disability, will be given 50% of the General Wage Increase (GWI) applicable to the bargaining unit generally as such GWI's become effective until their wage rate equals the rate of pay for the job classification in which they are performing work. Thereafter, they will receive the regular GWI's.

Service Company

		Actual		2002 Target	
Gain Sharing	733 Cost Type	1,346,000.00			
Incentive Comp.	720 Cost Type	15,959,603.02			
		A 17,305,603.02	$	18,300,930.00 B	Email B
2002 Under Accural			$	995,326.98 C	
% To Boston		3,260,932.00		15.90% D	- See Rel Sheet
Adjustment			$	158,256.99 E	

Boston Gas Company

% Corporate Service Labor Charged to Boston Gas O&M

December, 2002 YTD

C:\Data\Rate Case 2002\[All ServCo Projects - Dec YTD.xls]Summary

Total ServCo Labor	216,359,659	
ServCo Labor Charged to BGC O&M:		
- Direct Charged	30,097,539	
- Through Clearing	4,292,956	
	34,390,495	
% ServCo Charged to BGC O&M	15.90%	Rec Sheet

Source
Operations & Maintenance Summary Sheet
See Labor.

Boston Gas Company
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Incentive Compensation

See Journal Entries

1	Accrual of 2001 Incentive Compensation		1,985,980
2	Reversed in 2002	2,097,330	111,350
3	Test Year 2002 Incentive Compensation		
4	Accrual Recorded	(1,125,741)	See Worksheet
5	2002 Incentive Compensation at Target Level	1,111,875	– See E mail.
6	**Test Year Adjustment**	**2,083,464**	

7	**Service Company Incentive Compensation**		
8	Test Year 2002 Servco Incentive Comp. Accrual	17,305,603	A
9	2002 Incentive Compensation at Target Level	18,300,930	B
10		995,327	C
11	% to Boston	15.90%	D
12	**Test Year Adjustment**	**158,257**	E
13	**Total Incentive Compensation Adjustment**	**2,241,721**	

YSPAN CORPORATION

Unposted Journals
For DECEMBER-02

Report Date: 04-JAN-2003 11:58
Page: 1 of 1

sting Status: Unposted
rrency: USD
urce: Manual

atch Name: NE MUL8004 KQ 04-JAN-2003 11:49:29

Batch Effective Date: 31-DEC-02 Balance: Actual Posted Date:

Journal Entry Name: NE MUL8004 KQ
Journal Reference:

Category: JE
Currency: USD

Line	Accounting Flexfield	Trans Date	Description	Line Item	Debits	Credits	Units
10	01-000-000000-000-26522-000000-000-01	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		1,319,419.60		0.00
20	01-000-000000-000-26524-000000-000-01	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		762,633.00		0.00
30	01-997-000000-000-242AA-000000-997-01	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			2,082,052.60	0.00
40	02-000-000000-000-26522-000000-000-02	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		23,316.73		0.00
50	02-000-000000-000-26524-000000-000-02	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		44,038.00		0.00
60	02-997-000000-000-242AA-000000-997-02	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			67,354.73	0.00
70	03-000-000000-000-26522-000000-000-03	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		60,140.94		0.00
80	03-000-000000-000-26524-000000-000-03	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		33,600.00		0.00
90	03-997-000000-000-242AA-000000-997-03	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			93,740.94	0.00
100	04-000-000000-000-26522-000000-000-04	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		85,305.59		0.00
110	04-000-000000-000-26524-000000-000-04	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		80,097.00		0.00
120	04-997-000000-000-242AA-000000-997-04	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			165,402.59	0.00
130	06-000-000000-000-26522-000000-000-06	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		84,499.11		0.00
140	06-000-000000-000-26524-000000-000-06	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		57,750.00		0.00
150	06-997-000000-000-242AA-000000-997-06	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			142,249.11	0.00
160	01-997-000000-000-242AA-BGC997-997-01	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		1,985,980.00		0.00
170	01-997-000000-590-93000-BGC997-997-01	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			1,985,980.00	0.00
180	02-997-000000-000-242AA-ESX997-997-02	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		34,229.00		0.00
190	02-997-000000-590-93000-ESX997-997-02	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			34,229.00	0.00
200	03-997-000000-000-242AA-CLW997-997-03	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		18,145.00		0.00
210	03-997-000000-590-93000-CLW997-997-03	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			18,145.00	0.00
220	04-997-000000-000-242AA-CCC997-997-04	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		129,901.00		0.00
230	04-997-000000-590-93000-CCC997-997-04	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			129,901.00	0.00
240	06-997-000000-000-242AA-ENH997-997-06	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY		115,520.00		0.00
250	06-997-000000-590-93000-ENH997-997-06	31-DEC-02	ADJUST INCENTIVE ACCRUAL PER NY			115,520.00	0.00
Header Total:					4,834,574.97	4,834,574.97	0.00
Batch Total:					4,834,574.97	4,834,574.97	0.00
Manual	Total:				4,834,574.97	4,834,574.97	0.00
Grand Total:					4,834,574.97	4,834,574.97	0.00

POSTED 1/4/03

mcg

Journals (KSE) - NE BGC9751 BD 10-JAN-2003 15:33:49

Journal	NE BGC9751 BD		
Period	DECEMBER-02	Effective Date	31-DEC-2002
Category	JE	Source	Manual
Balance Type	A	Budget	
Description	To Reclass Incentive Comp Journal Entries		
Control Total			

Conversion

Currency	USD
Date	31-DEC-2002
Type	User
Rate	1

Line	Account	Debit (USD)	Credit (USD)	Description
10	01-000-000000-720-92000-000000-000-01	111,350.00		To Reclass Incentive
20	02-000-000000-720-92000-000000-000-02	7,000.00		To Reclass Incentive
30	03-000-000000-720-92000-000000-000-03	72,000.00		To Reclass Incentive
40	04-000-000000-720-92000-000000-000-04	14,600.00		To Reclass Incentive
50	06-000-000000-720-92000-000000-000-06	10,300.00		To Reclass Incentive
60	01-997-002004-000-93000-BGC997-997-0		111,350.00	To Reclass Incentive
		215,250.00	215,250.00	

Acct Desc: BOSTON GAS COMPANY-DEFAULT COST CENTER-DEFAULT ACTIVITY-INCENTIVE COMPENSATIC

More Details | Change Currency... | More Actions

Work Sheet

Boston Gas Company

Management Incentive & Gainsharing

December, 2002 YTD

C:\Data\Rate Case 2002\[Mgmt Incentive & Gainsharing-LDC.xls]Types 720&733

Source	Dr	Cr	Bal	Batch	R Co	R CC	Activity	Type	GL	Project	P CC	P Co	Description
Management Incentives:													
Projects		2,183.14	(2,183.14)	Project Accounting 2563214: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		17,152.05	(17,152.05)	Project Accounting 2563214: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		3,170.53	(3,170.53)	Project Accounting 2568132: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		92,847.51	(92,847.51)	Project Accounting 2568132: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		5,942.43	(5,942.43)	Project Accounting 2568132: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		2,320.04	(2,320.04)	Project Accounting 2572115: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		(0.35)	0.35	Project Accounting 2574008: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		31,444.98	(31,444.98)	Project Accounting 2603369: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		49.98	(49.98)	Project Accounting 2607410: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		7,260.93	(7,260.93)	Projects 2662774: A 381585	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		208,346.11	(208,346.11)	Projects 2668285: A	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		95,325.78	(95,325.78)	Projects 2670956: A 383509	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		1,691.11	(1,691.11)	Projects 2695048: A 387364	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		735.78	(735.78)	Projects 2722639: A 392010	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		29,834.78	(29,834.78)	Projects 2726191: A 392871	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		568.41	(568.41)	Projects 2735973: A 394682	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		29,412.48	(29,412.48)	Projects 2749481: A 396227	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		29,968.01	(29,968.01)	Projects 2811744: A 405480	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		536.58	(536.58)	Projects 2827325: A 407831	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		(716.61)	716.61	Projects 2836013: A 408657	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		30,300.00	(30,300.00)	Projects 2839572: A 410168	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		5,903.82	(5,903.82)	Projects 2842554: A 410663	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		3,270.28	(3,270.28)	Projects 2845852: A 410999	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		22,377.29	(22,377.29)	Projects 2888682: A 416702	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		294.58	(294.58)	Projects 2905509: A 419435	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		242.82	(242.82)	Projects 2921181: A 421513	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		27,559.63	(27,559.63)	Projects 2927996: A 422503	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		6,687.35	(6,687.35)	Projects 2929514: A 422989	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		8,847.28	(8,847.28)	Projects 2939681: A 423774	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		12,135.24	(12,135.24)	Projects 2972505: A 430017	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		823.51	(823.51)	Projects 3012953: A 433255	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		12,800.18	(12,800.18)	Projects 3012953: A 436843	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		27,344.32	(27,344.32)	Projects 3015582: A 437010	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		15,603.88	(15,603.88)	Projects 3016270: A 437261	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		356.61	(356.61)	Projects 3025748: A 438025	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		10,794.90	(10,794.90)	Projects 3084949: A 445194	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		22,322.54	(22,322.54)	Projects 3121661: A 450027	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		25,100.05	(25,100.05)	Projects 3121699: A 449725	01	000	000000	720	242AA	000000	000	01	Journal Imp

Projects		507.00	(507.00)	Projects 3137844: A 451902	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		(823.28)	823.28	Projects 3137844: A 452782	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		3,880.99	(3,880.99)	Projects 3208238: A 459270	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		180.82	(180.82)	Projects 3224325: A 461836	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		27,960.05	(27,960.05)	Projects 3227681: A 463011	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		24,333.05	(24,333.05)	Projects 3258460: A 467406	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		26,066.30	(26,066.30)	Projects 3313425: A 473821	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		1,408.07	(1,408.07)	Projects 3358486: A 478846	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		2,799.24	(2,799.24)	Projects 3358486: A 479307	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		29,040.26	(29,040.26)	Projects 3368730: A 480900	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		(1,407.68)	1,407.68	Projects 3369349: A 481018	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		26,789.60	(26,789.60)	Projects 3449845: A 489972	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		55.00	(55.00)	Projects 3449845: A 490340	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		28,652.02	(28,652.02)	Projects 3481045: A 494032	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		11,232.02	(11,232.02)	Projects 3491253: A 494760	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		1,581.35	(1,581.35)	Projects 3553201: A 502026	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		17,497.24	(17,497.24)	Projects 3556394: A 503563	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		1,580.53	(1,580.53)	Projects 3576263: A 506218	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		(3,160.99)	3,160.99	Projects 3598150: A 507832	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		27,258.26	(27,258.26)	Projects 3603094: A 508435	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		13,885.81	(13,885.81)	Projects 3607690: A 509064	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		9,169.57	(9,169.57)	Projects 3679755: A 518286	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		26,325.24	(26,325.24)	Projects 3718528: A 521024	01	000	000000	720	242AA	000000	000	01	Journal Imp
Projects		19,284.01	(19,284.01)	Projects 3730300: A 523105	01	000	000000	720	242AA	000000	000	01	Journal Imp
Spreadshee		(360,854.83)	360,854.83	Spreadsheet 2749539: A 22787	01	000	000000	720	242AA	000000	000	01	Journal Imp
Spreadshee		82,671.30	(82,671.30)	Spreadsheet 2749582: A 22787	01	000	000000	720	242AA	000000	000	01	Journal Imp
Spreadshee	111,350.00		111,350.00	CA YR-END I/C ADJ 1-9-03 GP S	01	000	000000	720	242AA	000000	000	01	Journal Imp
	111,350.00	806,748.90	**(695,398.90)**										

Gainsharing:

Projects		181.09	(181.09)	Project Accounting 2563214: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		1,243.07	(1,243.07)	Project Accounting 2563214: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		303.60	(303.60)	Project Accounting 2568132: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		5,925.46	(5,925.46)	Project Accounting 2568132: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		569.28	(569.28)	Project Accounting 2568132: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		211.30	(211.30)	Project Accounting 2572115: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		(0.03)	0.03	Project Accounting 2574008: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		2,794.68	(2,794.68)	Project Accounting 2603369: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		6.34	(6.34)	Project Accounting 2607410: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		661.27	(661.27)	Projects 2662774: A 381585	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		16,387.27	(16,387.27)	Projects 2668285: A	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		6,404.15	(6,404.15)	Projects 2670956: A 383509	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		71.10	(71.10)	Projects 2695048: A 387364	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		2,787.48	(2,787.48)	Projects 2722639: A 392010	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		5.39	(5.39)	Projects 2723047: A 392104	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects		8,542.89	(8,542.89)	Projects 2724911: A 392218	01	000	000000	733	242AA	000000	000	01	Journal Imp

Projects	8,265.89	(8,265.89)	Projects 2726191: A 392871	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,702.44	(8,702.44)	Projects 2734722: A 394169	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	35.75	(35.75)	Projects 2735973: A 394682	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,260.72	(8,260.72)	Projects 2749481: A 396227	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	490.88	(490.88)	Projects 2754668: A 397160	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,219.91	(9,219.91)	Projects 2810683: A 405367	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,607.83	(8,607.83)	Projects 2811744: A 405480	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,407.23	(8,407.23)	Projects 2820703: A 407071	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	64.17	(64.17)	Projects 2827325: A 407831	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(65.26)	65.26	Projects 2836013: A 408657	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	3,014.15	(3,014.15)	Projects 2836332: A 409679	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,964.40	(8,964.40)	Projects 2839572: A 410168	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	21.35	(21.35)	Projects 2842803: A 410724	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	52.78	(52.78)	Projects 2843810: A 410958	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	425.08	(425.08)	Projects 2845852: A 410999	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	6,178.49	(6,178.49)	Projects 2877694: A 415258	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,440.76	(9,440.76)	Projects 2888682: A 416702	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	4.25	(4.25)	Projects 2888682: A 417087	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,981.97	(8,981.97)	Projects 2905509: A 419447	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	2.25	(2.25)	Projects 2921181: A 421513	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,801.91	(8,801.91)	Projects 2927996: A 422503	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,638.29	(9,638.29)	Projects 2929514: A 422989	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(477.32)	477.32	Projects 2939681: A 423774	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	389.25	(389.25)	Projects 2970168: A 429852	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,835.10	(8,835.10)	Projects 2972505: A 430017	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,533.32	(8,533.32)	Projects 2991305: A 432610	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	2,654.29	(2,654.29)	Projects 3012953: A 436843	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,761.27	(8,761.27)	Projects 3015582: A 437010	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	286.15	(286.15)	Projects 3016270: A 437261	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(0.17)	0.17	Projects 3016760: A 437386	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	81.78	(81.78)	Projects 3025748: A 438025	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9.01	(9.01)	Projects 3033028: A 438980	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(9.01)	9.01	Projects 3035642: A 439521	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,544.83	(8,544.83)	Projects 3041486: A 439836	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	6,923.88	(6,923.88)	Projects 3084949: A 445194	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,004.67	(8,004.67)	Projects 3096845: A 446451	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	0.56	(0.56)	Projects 3096845: A 446800	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	4,529.09	(4,529.09)	Projects 3121661: A 450027	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,329.77	(8,329.77)	Projects 3121699: A 449725	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	5,287.34	(5,287.34)	Projects 3136707: A 452436	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	35.48	(35.48)	Projects 3137844: A 451902	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	4,107.93	(4,107.93)	Projects 3208238: A 459270	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,523.35	(8,523.35)	Projects 3224325: A 461836	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,255.71	(8,255.71)	Projects 3227681: A 463011	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(5,287.34)	5,287.34	Projects 3237146: A 465138	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,708.00	(8,708.00)	Projects 3239589: A 465282	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,571.18	(8,571.18)	Projects 3241709: A 465840	01	000	000000	733	242AA	000000	000	01	Journal Imp

Projects	(16.52)	16.52	Projects 3251318: A 465999	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,898.53	(8,898.53)	Projects 3258460: A 467406	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,347.37	(8,347.37)	Projects 3309466: A 473121	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,288.05	(9,288.05)	Projects 3313425: A 473821	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,359.63	(9,359.63)	Projects 3344374: A 477784	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	1,498.01	(1,498.01)	Projects 3358486: A 478977	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,154.29	(9,154.29)	Projects 3368730: A 480900	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	12,255.47	(12,255.47)	Projects 3449845: A 489972	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	5,089.73	(5,089.73)	Projects 3449845: A 490340	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,246.63	(9,246.63)	Projects 3453338: A 490616	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	30.27	(30.27)	Projects 3454182: A 490866	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,485.52	(9,485.52)	Projects 3481045: A 494032	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	6,001.72	(6,001.72)	Projects 3481045: A 494092	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	6,001.72	(6,001.72)	Projects 3482357: A 494371	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	4,124.11	(4,124.11)	Projects 3553050: A 502854	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,706.58	(9,706.58)	Projects 3556394: A 503563	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,636.34	(9,636.34)	Projects 3576263: A 505266	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	0.28	(0.28)	Projects 3576263: A 506218	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,960.00	(9,960.00)	Projects 3603094: A 508435	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	6,994.05	(6,994.05)	Projects 3613214: A 509904	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,866.73	(9,866.73)	Projects 3679755: A 518286	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	(102.75)	102.75	Projects 3712459: A 521028	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,959.69	(9,959.69)	Projects 3718528: A 519140	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	0.45	(0.45)	Projects 3718528: A 520964	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	9,240.53	(9,240.53)	Projects 3718528: A 521024	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	8,950.77	(8,950.77)	Projects 3730300: A 523105	01	000	000000	733	242AA	000000	000	01	Journal Imp
Projects	157.43	(157.43)	Projects 3735659: A 523605	01	000	000000	733	242AA	000000	000	01	Journal Imp
-	430,342.33	**(430,342.33)**										
TOTAL		**(1,125,741.23)**										

Subject: Budgeted Incentive Compensation & Gainsharing
Date: Mon, 16 Dec 2002 15:39:38 -0500
From: "Gloria T. Protasio" <gprotasio@keyspanenergy.com> ← x 2732
Organization: KeySpan
To: "Dennis W. Carroll" <dcarroll@keyspanenergy.com>

Dennis,

Sorry! I hit the 'send' button too soon. Here is the complete 2002 budgeted target payout -

Incentive Compensation
Boston Gas - $588,375
Essex - $38,561
Colonial Lowell - $119,951
Colonial Cape - $100,429
Energy North - $60,377

1,111,875

Add incentive to gainsharing and multiply x 120%

Gainsharing
Boston Gas - $523,500
Essex - $31,500
Colonial Lowell - $0 — why zero!
Colonial Cape - $45,750
Energy North - $42,794

Thanks,
Gloria

-------- Original Message --------
Subject: [Fwd: REVISED - Incentive Compensation Accrua
Date: Mon, 16 Dec 2002 13:07:44 -0500
From: "Michael W. Wald" <mwald@keyspanenergy.com>
Organization: KeySpan
To: "Dennis W. Carroll" <dcarroll@keyspanenergy.com>
CC: Theresa A Balog <tbalog@keyspanenergy.com>, "Gloria T. Protasio" <gprotasio@keyspanenergy.com>, James E Suridis <jsuridis@keyspanenergy.com>

Dennis,

FYI....below is a revised I/C forecast, however there's been no change to the NE percentage. Gloria will provide you with the 2002 budgeted Target payout amounts for the NE companies to which you can apply the percentage below to estimate the payout libility.

Jim Suridis will accrue the FICA match on the payout by company, however you will need to get back to him with the payout amounts for NE. I will provide him with the amounts for the other companies excluding Ravenswood.

Also Gloria will fax the vacation liability report for the NE companies for you to set your balances.

Mike x 2314

-------- Original Message --------
Subject: REVISED - Incentive Compensation Accrual
Date: Mon, 16 Dec 2002 12:46:53 -0500
From: "Mark B. Smith" <msmith@keyspanenergy.com>
Organization: KeySpan
To: "Michael W. WALD" <mwald@keyspanenergy.com>, "Ronald S. JENDRAS" <rjendras@keyspanenergy.com>, "Gloria T. PROTASIO" <gprotasio@keyspanenergy.com>, "Kenneth D. DALY"

Incentive Comp Budget 2002

R Company		Activity		2002 Annual Budget Amt
01	Boston Gas	001061	Incentive Compensation	$ 1,111,875.00
		003335	Gain Sharing	$ 0.00
		Total		$ 1,111,875.00
02	Essex	001061	Incentive Compensation	$ 70,061.04
		003335	Gain Sharing	$ 0.00
		Total		$ 70,061.04
03	Colonial Lowell	001061	Incentive Compensation	$ 119,951.04
		003335	Gain Sharing	$ 0.00
		Total		$ 119,951.04
04	Colonial Cape	001061	Incentive Compensation	$ 146,178.96
		003335	Gain Sharing	$ 0.00
		Total		$ 146,178.96
06	Energy North	001061	Incentive Compensation	$ 103,170.00
		003335	Gain Sharing	$ 0.00
		Total		$ 103,170.00
31	Corporate Services	001061	Incentive Compensation	$ 18,300,930.00
		003335	Gain Sharing	$ 0.00
		Total		$ 18,300,930.00
32	Utility Services LLC	001061	Incentive Compensation	$ 2,858,906.04
		003335	Gain Sharing	$ 0.00
		Total		$ 2,858,906.04
33	Engineering Services L	001061	Incentive Compensation	$ 2,509,913.04
		003335	Gain Sharing	$ 0.00
		Total		$ 2,509,913.04
34	Electric Services LLC	001061	Incentive Compensation	$ 4,085,306.04
		003335	Gain Sharing	$ 0.00
		Total		$ 4,085,306.04
35	Generation Services LL	001061	Incentive Compensation	$ 1,099,829.04
		003335	Gain Sharing	$ 0.00
		Total		$ 1,099,829.04
36	KeySpan Energy Devel	001061	Incentive Compensation	$ 631,220.00
		003335	Gain Sharing	$ 0.00
		Total		$ 631,220.00
37	Energy Delivery - LI	001061	Incentive Compensation	$ 1,656,670.00
		003335	Gain Sharing	$ 0.00
		Total		$ 1,656,670.00
38	Energy Delivery - NY	001061	Incentive Compensation	$ 3,549,914.04
		003335	Gain Sharing	$ 0.00
		Total		$ 3,549,914.04
42	Ravenswood Services	001061	Incentive Compensation	$ 412,476.96
		003335	Gain Sharing	$ 0.00
		Total		$ 412,476.96
44	Energy Trading Compa	001061	Incentive Compensation	$ 215,392.00
		003335	Gain Sharing	$ 0.00
		Total		$ 215,392.00
Total				$ 36,871,793.20

Boston Gas Company
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Transition Base Pay To Variable Pay

1	New England Employees Transition Pay Included in Service Company	434,343	-2
2	% of Service Co. to Boston	68.10%	← G-03 Formula.
3	Amount To Boston	295,788	
4			
5	% to O & M	71.36%	- Operation & Maintenance See Labor Summary
6	**Adjustment**	211,192	
7	Boston Gas Employees (Direct)	129,985	-1
8	% O & M	66.30%	- Operation & Maintenance See Labor Summary
9	**Adjustment**	86,180	
10	**Total Variable Pay Adjustment for Boston Gas**	297,372	

Old	Co	DeptID	Dept	ID	Job Title	Grade	Annual Rt	Elig Fld 1	New Salary	Cumulative Earnings - 2002	2002 Incentive at Target	2002%	2003 Incentive Target %	2003 Incentive Target $	Change
	BGC	527	Construction	21374	Associate Field Coordinator	1B	$49,440.00	NE	$51,417.60	$50,923.20	$2,546.16	5%	5%	$ 2,546.16	$0.00
	BGC	553	Field Ops North	22922	Associate Field Coordinator	1B	$46,822.60	NE	$48,695.50	$48,227.28	$2,411.36	5%	5%	$ 2,411.36	$0.00
	BGC	579	Field Ops South	22871	Field Coordinator	1B	$56,476.00	NE	$58,735.04	$58,170.28	$2,908.51	5%	5%	$ 2,908.51	$0.00
	BGC	527	Construction	25346	Associate Coordinator	1B	$42,000.00	NE	$43,680.00	$43,260.00	$2,163.00	5%	5%	$ 2,163.00	$0.00
	BGC	500	Accounting	25516	Associate Accountant	1B	$41,000.00	NE	$42,640.00	$42,230.00	$2,111.50	5%	5%	$ 2,111.50	$0.00
	BGC	527	Construction	25347	Associate Coordinator	1B	$42,000.00	NE	$43,680.00	$43,260.00	$2,163.00	5%	5%	$ 2,163.00	$0.00
	BGC	601	Energy Management (BGC)	25450	Associate Analyst	1B	$37,500.00	NE	$39,000.00	$38,625.00	$1,931.25	5%	5%	$ 1,931.25	$0.00
	BGC	539	Gas Production & Control	25205	Senior Supervisor - Electric	2A	$50,490.00	NE	$52,509.60	$52,004.70	$4,160.38	8%	10%	$ 5,200.47	$1,040.09
	BGC	601	Energy Management (BGC)	21342	Program Manager	2A	$47,766.00	NE	$49,676.64	$49,198.98	$3,935.92	8%	10%	$ 4,919.90	$983.98
	BGC	588	LDC Marketing (BGC)	21408	Planner	2A	$47,196.00	NE	$49,083.84	$48,611.88	$3,888.95	8%	10%	$ 4,861.19	$972.24
	BGC	601	Energy Management (BGC)	23677	Program Manager	2A	$56,753.00	NE	$59,023.12	$58,455.59	$4,676.45	8%	10%	$ 5,845.56	$1,169.11
	BGC	527	Construction	24578	Coordinator	2A	$58,400.00	NE	$60,736.00	$60,152.00	$4,812.16	8%	10%	$ 6,015.20	$1,203.04
	BGC	601	Energy Management (BGC)	25373	Program Manager	2A	$50,000.00	NE	$52,000.00	$51,500.00	$4,120.00	8%	10%	$ 5,150.00	$1,030.00
	BGC	594	Energy Management	23467	Program Manager	2A	$49,856.00	NE	$51,850.24	$51,351.68	$4,108.13	8%	10%	$ 5,135.17	$1,027.03
	BGC	527	Construction	23836	Coordinator	2A	$47,139.00	NE	$49,024.56	$48,553.17	$3,884.25	8%	10%	$ 4,855.32	$971.06
	BGC	527	Construction	21576	Coordinator	2A	$46,831.00	NE	$48,704.24	$48,235.93	$3,858.87	8%	10%	$ 4,823.59	$964.72
	BGC	500	Accounting	25506	Accountant	2A	$51,000.00	NE	$53,040.00	$52,530.00	$4,202.40	8%	10%	$ 5,253.00	$1,050.60
	BGC	601	Energy Management (BGC)	21375	Program Manager	2A	$42,887.00	NE	$44,602.48	$44,173.61	$3,533.89	8%	10%	$ 4,417.36	$883.47
	BGC	553	Field Ops North	22652	Supervisor - Gas	2A	$64,050.00	NE	$66,612.00	$65,971.50	$5,277.72	8%	10%	$ 6,597.15	$1,319.43
	BGC	517	Customer Inquiry (BGC)	25200	Supervisor - Corporate	2A	$53,918.00	NE	$56,074.72	$55,535.54	$4,442.84	8%	10%	$ 5,553.55	$1,110.71
	BGC	553	Field Ops North	24284	Field Coordinator	2A	$51,247.00	NE	$53,296.88	$52,784.41	$4,222.75	8%	10%	$ 5,278.44	$1,055.69
	BGC	579	Field Ops South	25170	Coordinator	2A	$56,000.00	NE	$58,240.00	$57,680.00	$4,614.40	8%	10%	$ 5,768.00	$1,153.60
	BGC	527	Construction	24555	Coordinator	2A	$56,450.00	NE	$58,708.00	$58,143.50	$4,651.48	8%	10%	$ 5,814.35	$1,162.87
	BGC	500	Accounting	26000	Accountant	2A	$47,500.00	NE	$49,400.00	$48,925.00	$3,914.00	8%	10%	$ 4,892.50	$978.50
	BGC	560	Engineering NE Region (BGC)	25510	Active Sub Employee	2A	$57,000.00	NE	$59,280.00	$58,710.00	$4,696.80	8%	10%	$ 5,871.00	$1,174.20
	BGC	579	Field Ops South	21903	Supervisor - Gas	2A	$64,260.00	NE	$66,830.40	$66,187.80	$5,295.02	8%	10%	$ 6,618.78	$1,323.76
	BGC	553	Field Ops North	24760	Supervisor - Gas	2A	$64,431.00	NE	$67,008.24	$66,363.93	$5,309.11	8%	10%	$ 6,636.39	$1,327.28
	BGC	520	Field Operations Support	21737	Coordinator	2A	$57,120.00	NE	$59,404.80	$58,833.60	$4,706.69	8%	10%	$ 5,883.36	$1,176.67
	BGC	553	Field Ops North	22366	Senior Supervisor - Gas	2B	$67,065.00	NE	$69,747.60	$69,076.95	$5,526.16	8%	10%	$ 6,907.70	$1,381.54
	BGC	579	Field Ops South	23056	Senior Supervisor - Gas	2B	$64,697.00	NE	$67,284.88	$66,637.91	$5,331.03	8%	10%	$ 6,663.79	$1,332.76
	BGC	566	Customer Relations Field (BGC)	22665	Senior Supervisor - Corporate	2B	$61,061.00	NE	$63,503.44	$62,892.83	$5,031.43	8%	10%	$ 6,289.28	$1,257.86
	BGC	539	Gas Production & Control	25499	Senior Supervisor - Gas	2B	$62,000.00	NE	$64,480.00	$63,860.00	$5,108.80	8%	10%	$ 6,386.00	$1,277.20
	BGC	602	Staffing & Development	25507	Senior Representative	2B	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$ 6,180.00	$1,236.00
	BGC	566	Customer Relations Field (BGC)	21354	Senior Supervisor - Corporate	2B	$60,184.37	NE	$62,591.74	$61,989.90	$4,959.19	8%	10%	$ 6,198.99	$1,239.80
	BGC	553	Field Ops North	25428	Senior Supervisor - Gas	2B	$61,000.00	NE	$63,440.00	$62,830.00	$5,026.40	8%	10%	$ 6,283.00	$1,256.60
	BGC	527	Construction	21362	Lead Engineer	2B	$56,131.91	NE	$58,377.19	$57,815.87	$4,625.27	8%	10%	$ 5,781.59	$1,156.32
	BGC	527	Construction	21782	Senior Supervisor - Gas	2B	$66,963.00	NE	$69,641.52	$68,971.89	$5,517.75	8%	10%	$ 6,897.19	$1,379.44
	BGC	527	Construction	23967	Senior Supervisor - Gas	2B	$65,177.00	NE	$67,784.08	$67,132.31	$5,370.58	8%	10%	$ 6,713.23	$1,342.65
	BGC	579	Field Ops South	22264	Senior Supervisor - Gas	2B	$66,126.00	NE	$68,771.04	$68,109.78	$5,448.78	8%	10%	$ 6,810.98	$1,362.20
	BGC	553	Field Ops North	23274	Senior Supervisor - Gas	2B	$64,700.00	NE	$67,288.00	$66,641.00	$5,331.28	8%	10%	$ 6,664.10	$1,332.82
	BGC	579	Field Ops South	22930	Senior Supervisor - Gas	2B	$65,779.00	NE	$68,410.16	$67,752.37	$5,420.19	8%	10%	$ 6,775.24	$1,355.05
	BGC	579	Field Ops South	22589	Senior Supervisor - Gas	2B	$67,014.00	NE	$69,694.56	$69,024.42	$5,521.95	8%	10%	$ 6,902.44	$1,380.49
	BGC	527	Construction	25345	Senior Supervisor - Gas	2B	$62,000.00	NE	$64,480.00	$63,860.00	$5,108.80	8%	10%	$ 6,386.00	$1,277.20
	BGC	553	Field Ops North	21593	Senior Supervisor - Gas	2B	$65,484.00	NE	$68,103.36	$67,448.52	$5,395.88	8%	10%	$ 6,744.85	$1,348.97
	BGC	539	Gas Production & Control	22944	Senior Supervisor - Gas	2B	$66,683.00	NE	$69,350.32	$68,683.49	$5,494.68	8%	10%	$ 6,868.35	$1,373.67
	BGC	579	Field Ops South	22276	Senior Supervisor - Gas	2B	$65,802.00	NE	$68,434.08	$67,776.06	$5,422.08	8%	10%	$ 6,777.61	$1,355.52
	BGC	539	Gas Production & Control	22337	Senior Supervisor - Gas	2B	$67,167.00	NE	$69,853.68	$69,182.01	$5,534.56	8%	10%	$ 6,918.20	$1,383.64
	BGC	527	Construction	21364	Senior Supervisor - Gas	2B	$63,845.00	NE	$66,398.80	$65,760.35	$5,260.83	8%	10%	$ 6,576.04	$1,315.21
	BGC	579	Field Ops South	22617	Senior Supervisor - Gas	2B	$65,586.00	NE	$68,209.44	$67,553.58	$5,404.29	8%	10%	$ 6,755.36	$1,351.07
	BGC	553	Field Ops North	22566	Senior Supervisor - Gas	2B	$64,700.00	NE	$67,288.00	$66,641.00	$5,331.28	8%	10%	$ 6,664.10	$1,332.82
	BGC	579	Field Ops South	21773	Senior Supervisor - Gas	2B	$65,215.00	NE	$67,823.60	$67,171.45	$5,373.72	8%	10%	$ 6,717.15	$1,343.43
	BGC	579	Field Ops South	22582	Senior Supervisor - Gas	2B	$61,400.00	NE	$63,856.00	$63,242.00	$5,059.36	8%	10%	$ 6,324.20	$1,264.84

BGC	579	Field Ops South	23020	Senior Supervisor - Gas	2B	$65,484.00	NE	$68,103.36	$67,448.52	$5,395.88	8%	10%	$	6,744.85	$1,348.97
BGC	579	Field Ops South	22237	Senior Supervisor - Gas	2B	$69,615.00	NE	$72,399.60	$71,703.45	$5,736.28	8%	10%	$	7,170.35	$1,434.07
BGC	579	Field Ops South	22529	Senior Supervisor - Gas	2B	$65,739.00	NE	$68,368.56	$67,711.17	$5,416.89	8%	10%	$	6,771.12	$1,354.22
BGC	579	Field Ops South	21695	Senior Supervisor - Gas	2B	$64,693.00	NE	$67,280.72	$66,633.79	$5,330.70	8%	10%	$	6,663.38	$1,332.68
BGC	579	Field Ops South	24163	Senior Supervisor - Gas	2B	$66,096.00	NE	$68,739.84	$68,078.88	$5,446.31	8%	10%	$	6,807.89	$1,361.58
BGC	579	Field Ops South	22475	Senior Supervisor - Gas	2B	$66,584.00	NE	$69,247.36	$68,581.52	$5,486.52	8%	10%	$	6,858.15	$1,371.63
BGC	527	Construction	24233	Senior Supervisor - Gas	2B	$64,620.00	NE	$67,204.80	$66,558.60	$5,324.69	8%	10%	$	6,655.86	$1,331.17
BGC	527	Construction	21961	Senior Supervisor - Gas	2B	$72,020.00	NE	$74,900.80	$74,180.60	$5,934.45	8%	10%	$	7,418.06	$1,483.61
BGC	553	Field Ops North	22110	Senior Supervisor - Gas	2B	$68,391.00	NE	$71,126.64	$70,442.73	$5,635.42	8%	10%	$	7,044.27	$1,408.85
BGC	579	Field Ops South	22501	Senior Supervisor - Gas	2B	$64,697.00	NE	$67,284.88	$66,637.91	$5,331.03	8%	10%	$	6,663.79	$1,332.76
BGC	553	Field Ops North	23321	Senior Supervisor - Gas	2B	$64,700.00	NE	$67,288.00	$66,641.00	$5,331.28	8%	10%	$	6,664.10	$1,332.82
BGC	566	Customer Relations Field (BGC)	22461	Senior Supervisor - Corporate	2B	$62,134.00	NE	$64,619.36	$63,998.02	$5,119.84	8%	10%	$	6,399.80	$1,279.96
BGC	579	Field Ops South	24757	Senior Supervisor - Gas	2B	$58,886.00	NE	$61,241.44	$60,652.58	$4,852.21	8%	10%	$	6,065.26	$1,213.05
BGC	579	Field Ops South	25204	Senior Supervisor - Gas	2B	$60,312.00	NE	$62,724.48	$62,121.36	$4,969.71	8%	10%	$	6,212.14	$1,242.43
BGC	579	Field Ops South	22659	Senior Supervisor - Gas	2B	$67,208.00	NE	$69,896.32	$69,224.24	$5,537.94	8%	10%	$	6,922.42	$1,384.48
BGC	579	Field Ops South	23307	Senior Supervisor - Gas	2B	$64,643.00	NE	$67,228.72	$66,582.29	$5,326.58	8%	10%	$	6,658.23	$1,331.65
BGC	527	Construction	22669	Senior Supervisor - Gas	2B	$68,238.00	NE	$70,967.52	$70,285.14	$5,622.81	8%	10%	$	7,028.51	$1,405.70
BGC	579	Field Ops South	21352	Senior Supervisor - Gas	2B	$64,694.00	NE	$67,281.76	$66,634.82	$5,330.79	8%	10%	$	6,663.48	$1,332.70
BGC	527	Construction	21450	Senior Supervisor - Gas	2B	$64,700.00	NE	$67,288.00	$66,641.00	$5,331.28	8%	10%	$	6,664.10	$1,332.82
BGC	579	Field Ops South	21883	Senior Supervisor - Gas	2B	$69,054.00	NE	$71,816.16	$71,125.62	$5,690.05	8%	10%	$	7,112.56	$1,422.51
BGC	601	Energy Management (BGC)	21407	Lead Engineer	2B	$63,300.00	NE	$65,832.00	$65,199.00	$5,215.92	8%	10%	$	6,519.90	$1,303.98
BGC	527	Construction	23258	Senior Supervisor - Gas	2B	$66,504.00	NE	$69,164.16	$68,499.12	$5,479.93	8%	10%	$	6,849.91	$1,369.98
BGC	553	Field Ops North	22238	Senior Supervisor - Gas	2B	$69,207.00	NE	$71,975.28	$71,283.21	$5,702.66	8%	10%	$	7,128.32	$1,425.66
BGC	527	Construction	21959	Senior Supervisor - Gas	2B	$66,887.00	NE	$69,562.48	$68,893.61	$5,511.49	8%	10%	$	6,889.36	$1,377.87
BGC	579	Field Ops South	22191	Senior Supervisor - Gas	2B	$69,717.00	NE	$72,505.68	$71,808.51	$5,744.68	8%	10%	$	7,180.85	$1,436.17
BGC	579	Field Ops South	25435	Senior Supervisor - Gas	2B	$61,000.00	NE	$63,440.00	$62,830.00	$5,026.40	8%	10%	$	6,283.00	$1,256.60
BGC	579	Field Ops South	21885	Senior Supervisor - Gas	2B	$66,899.00	NE	$69,574.96	$68,905.97	$5,512.48	8%	10%	$	6,890.60	$1,378.12
BGC	579	Field Ops South	23057	Senior Supervisor - Gas	2B	$65,266.00	NE	$67,876.64	$67,223.98	$5,377.92	8%	10%	$	6,722.40	$1,344.48
BGC	527	Construction	24621	Senior Supervisor - Gas	2B	$69,032.00	NE	$71,793.28	$71,102.96	$5,688.24	8%	10%	$	7,110.30	$1,422.06
BGC	575	Payroll Department	22823	Manager	3A	$68,250.00	NE	$70,980.00	$70,297.50	$8,435.70	12%	15%	$	10,544.63	$2,108.93
BGC	505	Credit Union NE	24057	Active Sub Employee	3A	$98,000.00	NE	$101,920.00	$100,940.00	$12,112.80	12%	15%	$	15,141.00	$3,028.20
BGC	502	AMR Data Corp	25253	Manager	3A	$75,910.00	NE	$78,946.40	$78,187.30	$9,382.48	12%	15%	$	11,728.10	$2,345.62
BGC	527	Construction	24614	Manager	3B	$83,516.00	NE	$86,856.64	$86,021.48	$10,322.58	12%	15%	$	12,903.22	$2,580.64
BGC	553	Field Ops North	21420	Manager	3B	$74,730.00	NE	$77,719.20	$76,971.90	$9,236.63	12%	15%	$	11,545.79	$2,309.16
BGC	539	Gas Production & Control	23094	Manager	3B	$85,837.00	NE	$89,270.48	$88,412.11	$10,609.45	12%	15%	$	13,261.82	$2,652.36
BGC	539	Gas Production & Control	22841	Manager	3B	$67,400.00	NE	$70,096.00	$69,422.00	$8,330.64	12%	15%	$	10,413.30	$2,082.66
BGC	527	Construction	21635	Manager	3B	$84,599.00	NE	$87,982.96	$87,136.97	$10,456.44	12%	15%	$	13,070.55	$2,614.11
BGC	601	Energy Management (BGC)	24166	Director	3B	$74,128.00	NE	$77,093.12	$76,351.84	$9,162.22	12%	15%	$	11,452.78	$2,290.56
BGC	579	Field Ops South	21957	Manager	3B	$84,715.00	NE	$88,103.60	$87,256.45	$10,470.77	12%	15%	$	13,088.47	$2,617.69
BGC	527	Construction	22178	Manager	3B	$71,369.00	NE	$74,223.76	$73,510.07	$8,821.21	12%	15%	$	11,026.51	$2,205.30
BGC	579	Field Ops South	22950	Manager	3B	$79,043.00	NE	$82,204.72	$81,414.29	$9,769.71	12%	15%	$	12,212.14	$2,442.43
BGC	527	Construction	22326	Manager	3B	$73,266.00	NE	$76,196.64	$75,463.98	$9,055.68	12%	15%	$	11,319.60	$2,263.92
BGC	502	AMR Data Corp	23050	Director	4A	$90,000.00	NE	$93,600.00	$92,700.00	$16,686.00	18%	20%	$	18,540.00	$1,854.00
BGC	527	Construction	35647	Director	4B	$122,400.00	NE	$127,296.00	$126,072.00	$22,692.96	18%	20%	$	25,214.40	$2,521.44
BGC	527	Construction	21440	Sales Support/Inside Sales Ass	4N	$42,000.00	NE	$43,680.00	$43,260.00	$2,163.00	5%	5%	$	2,163.00	$0.00
BGC	539	Gas Production & Control	23522	LNG Operator	6N	$57,200.00	NE	$59,488.00	$58,916.00	$2,945.80	5%	5%	$	2,945.80	$0.00
BGC	539	Gas Production & Control	22705	LNG Operator	6N	$57,200.00	NE	$59,488.00	$58,916.00	$2,945.80	5%	5%	$	2,945.80	$0.00
BGC	539	Gas Production & Control	22637	LNG Operator	6N	$57,175.00	NE	$59,462.00	$58,890.25	$2,944.51	5%	5%	$	2,944.51	$0.00
BGC	539	Gas Production & Control	22465	LNG Operator	6N	$57,175.00	NE	$59,462.00	$58,890.25	$2,944.51	5%	5%	$	2,944.51	$0.00
BGC	539	Gas Production & Control	22454	LNG Operator	6N	$57,175.00	NE	$59,462.00	$58,890.25	$2,944.51	5%	5%	$	2,944.51	$0.00
BGC	579	Field Ops South	22600	Admin Asst B	B	$44,754.00	NE	$46,544.16	$46,096.62	$2,304.83	5%	5%	$	2,304.83	$0.00
BGC	579	Field Ops South	21858	Admin Asst B	B	$46,461.00	NE	$48,319.44	$47,854.83	$2,392.74	5%	5%	$	2,392.74	$0.00
BGC	553	Field Ops North	23725	Admin Asst B	B	$45,887.00	NE	$47,722.48	$47,263.61	$2,363.18	5%	5%	$	2,363.18	$0.00
BGC	545	GM Malden	25508	Admin Asst B	B	$40,000.00	NE	$41,600.00	$41,200.00	$2,060.00	5%	5%	$	2,060.00	$0.00

	BGC	544	GM Construction Service	25509	Admin Asst B	B	$38,000.00	NE	$39,520.00	$39,140.00	$1,957.00	5%	5%	$	1,957.00	$0.00
	BGC	579	Field Ops South	22472	Admin Asst B	B	$45,784.00	NE	$47,615.36	$47,157.52	$2,357.88	5%	5%	$	2,357.88	$0.00
																$129,984.74
BGC	CSV	588	LDC Marketing (BGC)	24226	Associate Coordinator	1B	$43,460.00	NE	$45,198.40	$44,763.80	$2,238.19	5%	5%	$	2,238.19	$0.00
BGC	CSV	612	Engineering NE Region (BGC)	25280	Associate Engineer	1B	$43,300.00	NE	$45,032.00	$44,599.00	$2,229.95	5%	5%	$	2,229.95	$0.00
BGC	CSV	595	Resource Planning	25292	Associate Analyst	1B	$45,000.00	NE	$46,800.00	$46,350.00	$2,317.50	5%	5%	$	2,317.50	$0.00
BGC	CSV	500	Accounting	24455	Associate Accountant	1B	$42,840.00	NE	$44,553.60	$44,125.20	$2,206.26	5%	5%	$	2,206.26	$0.00
BGC	CSV	612	Engineering NE Region (BGC)	25486	Associate Engineer	1B	$45,000.00	NE	$46,800.00	$46,350.00	$2,317.50	5%	5%	$	2,317.50	$0.00
ENH	CSV	692	Facilities Mgmt, Real Est & Fl	24826	Associate Specialist	1B	$47,430.00	NE	$49,327.20	$48,852.90	$1,954.12	4%	5%	$	2,442.65	$488.53
BGC	CSV	511	Compensation & Benefits	21349	Associate Administrator	1B	$47,379.00	NE	$49,274.16	$48,800.37	$2,440.02	5%	5%	$	2,440.02	$0.00
	CSV	063	IT Desktop Operations	23533	Associate Computer Systems Eng	1B	$45,524.00	NE	$47,344.96	$46,889.72	$2,344.49	5%	5%	$	2,344.49	$0.00
BGC	CSV	612	Engineering NE Region (BGC)	25344	Associate Engineer	1B	$43,300.00	NE	$45,032.00	$44,599.00	$2,229.95	5%	5%	$	2,229.95	$0.00
	CSV	063	IT Desktop Operations	25446	Associate Computer Systems Eng	1B	$44,000.00	NE	$45,760.00	$45,320.00	$2,266.00	5%	5%	$	2,266.00	$0.00
BGC	CSV	514	Corrosion	10712	Associate Engineer	1B	$48,450.00	NE	$50,388.00	$49,903.50	$2,495.18	5%	5%	$	2,495.18	$0.00
BGC	CSV	500	Accounting	25374	Associate Accountant	1B	$45,000.00	NE	$46,800.00	$46,350.00	$2,317.50	5%	5%	$	2,317.50	$0.00
BGC	CSV	606	Trade Relations (BGC)	21366	Associate Representative	1B	$41,040.00	NE	$42,681.60	$42,271.20	$2,113.56	5%	5%	$	2,113.56	$0.00
BGC	CSV	606	Trade Relations (BGC)	20343	Associate Representative	1B	$35,212.00	NE	$36,620.48	$36,268.36	$1,813.42	5%	5%	$	1,813.42	$0.00
BGC	CSV	533	Sales NE (BGC)	21376	Associate Analyst	1B	$41,640.00	NE	$43,305.60	$42,889.20	$2,144.46	5%	5%	$	2,144.46	$0.00
BGC	CSV	597	Safety & Tech Training	24253	Associate Coordinator	1B	$43,181.00	NE	$44,908.24	$44,476.43	$2,223.82	5%	5%	$	2,223.82	$0.00
BGC	CSV	520	Field Operations Support	22858	Associate Computer Systems Eng	1B	$50,000.00	NE	$52,000.00	$51,500.00	$2,575.00	5%	5%	$	2,575.00	$0.00
BGC	CSV	500	Accounting	25199	Associate Accountant	1B	$46,350.00	NE	$48,204.00	$47,740.50	$2,387.03	5%	5%	$	2,387.03	$0.00
BGC	CSV	514	Corrosion	25288	Associate Engineer	1B	$47,500.00	NE	$49,400.00	$48,925.00	$2,446.25	5%	5%	$	2,446.25	$0.00
BGC	CSV	612	Engineering NE Region (BGC)	25291	Engineer	2A	$46,500.00	NE	$48,360.00	$47,895.00	$3,831.60	8%	10%	$	4,789.50	$957.90
BGC	CSV	523	Engineering Services	25483	Engineer	2A	$49,000.00	NE	$50,960.00	$50,470.00	$4,037.60	8%	10%	$	5,047.00	$1,009.40
COL	CSV	622	Sales NE (COL)	21065	Sales Rep	2A	$32,319.00	NE	$33,611.76	$33,288.57	$2,663.09	8%	10%	$	3,328.86	$665.77
BGC	CSV	508	Customer Relations (BGC)	21404	Supervisor - Corporate	2A	$53,040.00	NE	$55,161.60	$54,631.20	$4,370.50	8%	10%	$	5,463.12	$1,092.62
	CSV	064	IT Change & Production Contro	21703	QA Analyst	2A	$49,354.00	NE	$51,328.16	$50,834.62	$4,066.77	8%	10%	$	5,083.46	$1,016.69
BGC	CSV	606	Trade Relations (BGC)	21577	Representative	2A	$40,607.00	NE	$42,231.28	$41,825.21	$3,346.02	8%	10%	$	4,182.52	$836.50
	CSV	088	IT Communications	24156	Network Engineer	2A	$51,506.00	NE	$53,566.24	$53,051.18	$4,244.09	8%	10%	$	5,305.12	$1,061.02
COL	CSV	622	Sales NE (COL)	21043	Sales Rep	2A	$35,186.00	NE	$36,593.44	$36,241.58	$2,899.33	8%	10%	$	3,624.16	$724.83
BGC	CSV	537	Gas Control	23745	Gas System Operator	2A	$53,605.00	NE	$55,749.20	$55,213.15	$4,417.05	8%	10%	$	5,521.32	$1,104.26
BGC	CSV	593	Rates & Regulatory Affairs	25377	Analyst	2A	$45,000.00	NE	$46,800.00	$46,350.00	$3,708.00	8%	10%	$	4,635.00	$927.00
BGC	CSV	533	Sales NE (BGC)	23520	Sales Rep	2A	$33,983.00	NE	$35,342.32	$35,002.49	$2,800.20	8%	10%	$	3,500.25	$700.05
BGC	CSV	533	Sales NE (BGC)	24041	Sales Rep	2A	$34,860.00	NE	$36,254.40	$35,905.80	$2,872.46	8%	10%	$	3,590.58	$718.12
	CSV	088	IT Communications	24277	Computer Systems Engineer	2A	$57,573.00	NE	$59,875.92	$59,300.19	$4,744.02	8%	10%	$	5,930.02	$1,186.00
	CSV	063	IT Desktop Operations	21378	Computer Systems Engineer	2A	$44,075.00	NE	$45,838.00	$45,397.25	$3,631.78	8%	10%	$	4,539.73	$907.95
BGC	CSV	500	Accounting	24487	Accountant	2A	$53,251.00	NE	$55,381.04	$54,848.53	$4,387.88	8%	10%	$	5,484.85	$1,096.97
BGC	CSV	546	Inside Sales/Sales Support	21365	Supervisor - Corporate	2A	$41,531.00	NE	$43,192.24	$42,776.93	$3,422.15	8%	10%	$	4,277.69	$855.54
COL	CSV	628	Engineering NE Region (COL)	21459	Supervisor - Gas	2A	$43,050.00	NE	$44,772.00	$44,341.50	$3,547.32	8%	10%	$	4,434.15	$886.83
BGC	CSV	500	Accounting	23676	Accountant	2A	$25,771.54	NE	$26,802.40	$26,544.69	$2,123.57	8%	10%	$	2,654.47	$530.89
BGC	CSV	612	Engineering NE Region (BGC)	25261	Engineer	2A	$45,000.00	NE	$46,800.00	$46,350.00	$3,708.00	8%	10%	$	4,635.00	$927.00
BGC	CSV	537	Gas Control	24279	Coordinator	2A	$48,553.17	NE	$50,495.30	$50,009.77	$4,000.78	8%	10%	$	5,000.98	$1,000.20
BGC	CSV	593	Rates & Regulatory Affairs	24806	Analyst	2A	$53,993.00	NE	$56,152.72	$55,612.79	$4,449.02	8%	10%	$	5,561.28	$1,112.26
BGC	CSV	564	Materials Mgmt & Purchasing	21909	Buyer	2A	$50,939.00	NE	$52,976.56	$52,467.17	$4,197.37	8%	10%	$	5,246.72	$1,049.34
COL	CSV	622	Sales NE (COL)	21036	Sales Rep	2A	$35,238.00	NE	$36,647.52	$36,295.14	$2,903.61	8%	10%	$	3,629.51	$725.90
BGC	CSV	510	Community Affairs	25491	Coordinator	2A	$53,500.00	NE	$55,640.00	$55,105.00	$4,408.40	8%	10%	$	5,510.50	$1,102.10
BGC	CSV	539	Gas Production & Control	22864	Senior Analyst	2A	$49,929.00	NE	$51,926.16	$51,426.87	$4,114.15	8%	10%	$	5,142.69	$1,028.54
BGC	CSV	500	Accounting	23678	Analyst	2A	$55,363.00	NE	$57,577.52	$57,023.89	$4,561.91	8%	10%	$	5,702.39	$1,140.48
COL	CSV	622	Sales NE (COL)	25136	Sales Rep	2A	$35,426.00	NE	$36,843.04	$36,488.78	$2,919.10	8%	10%	$	3,648.88	$729.78
	CSV	063	IT Desktop Operations	24227	Computer Systems Engineer	2A	$48,742.00	NE	$50,691.68	$50,204.26	$4,016.34	8%	10%	$	5,020.43	$1,004.09
	CSV	056	IT Energy Operations	24274	Software Engineer	2A	$55,026.00	NE	$57,227.04	$56,676.78	$4,534.14	8%	10%	$	5,667.68	$1,133.54

BGC	CSV	529	Field Coordinator	23330	Field Coordinator	2A	$47,600.00	NE	$49,504.00	$49,028.00	$3,922.24	8%	10%	$	4,902.80	$980.56
COL	CSV	622	Sales NE (COL)	20774	Sales Rep	2A	$32,319.00	NE	$33,611.76	$33,288.57	$2,663.09	8%	10%	$	3,328.86	$665.77
	CSV	063	IT Desktop Operations	21391	Computer Systems Engineer	2A	$44,032.00	NE	$45,793.28	$45,352.96	$3,628.24	8%	10%	$	4,535.30	$907.06
BGC	CSV	533	Sales NE (BGC)	22402	Sales Rep	2A	$36,435.00	NE	$37,892.40	$37,528.05	$3,002.24	8%	10%	$	3,752.81	$750.56
BGC	CSV	593	Rates & Regulatory Affairs	24286	Analyst	2A	$46,112.00	NE	$47,956.48	$47,495.36	$3,799.63	8%	10%	$	4,749.54	$949.91
BGC	CSV	593	Rates & Regulatory Affairs	24811	Accountant	2A	$48,166.00	NE	$50,092.64	$49,610.98	$3,968.88	8%	10%	$	4,961.10	$992.22
BGC	CSV	533	Sales NE (BGC)	23227	Sales Rep	2A	$33,983.00	NE	$35,342.32	$35,002.49	$2,800.20	8%	10%	$	3,500.25	$700.05
COL	CSV	651	Gas Control (COL)	21344	Gas System Operator	2A	$43,000.00	NE	$44,720.00	$44,290.00	$3,543.20	8%	10%	$	4,429.00	$885.80
COL	CSV	658	Mandated Programs	20369	Coordinator	2A	$66,912.00	NE	$69,588.48	$68,919.36	$5,513.55	8%	10%	$	6,891.94	$1,378.39
BGC	CSV	540	General Counsel (BGC)	23255	Supervisor - Corporate	2A	$51,990.00	NE	$54,069.60	$53,549.70	$4,283.98	8%	10%	$	5,354.97	$1,070.99
COL	CSV	651	Gas Control (COL)	20391	Gas System Operator	2A	$54,162.00	NE	$56,328.48	$55,786.86	$4,462.95	8%	10%	$	5,578.69	$1,115.74
BGC	CSV	517	Customer Inquiry (BGC)	23611	Supervisor - Corporate	2A	$51,259.00	NE	$53,309.36	$52,796.77	$4,223.74	8%	10%	$	5,279.68	$1,055.94
	CSV	063	IT Desktop Operations	21379	Computer Systems Engineer	2A	$57,624.00	NE	$59,928.96	$59,352.72	$4,748.22	8%	10%	$	5,935.27	$1,187.05
	CSV	057	IT Customer Relations	24176	Client Server Developer	2A	$55,786.00	NE	$58,017.44	$57,459.58	$4,596.77	8%	10%	$	5,745.96	$1,149.19
BGC	CSV	500	Accounting	25278	Accountant	2A	$47,250.00	NE	$49,140.00	$48,667.50	$3,893.40	8%	10%	$	4,866.75	$973.35
ENH	CSV	694	Sales NE (ENH)	24840	Sales Rep	2A	$36,423.00	NE	$37,879.92	$37,515.69	$2,250.94	6%	10%	$	3,751.57	$1,500.63
	CSV	058	IT Corporate Services	24232	Client Server Developer	2A	$56,601.00	NE	$58,865.04	$58,299.03	$4,663.92	8%	10%	$	5,829.90	$1,165.98
ENH	CSV	694	Sales NE (ENH)	24848	Sales Rep	2A	$33,345.00	NE	$34,678.80	$34,345.35	$2,060.72	6%	10%	$	3,434.54	$1,373.81
BGC	CSV	533	Sales NE (BGC)	21351	Sales Rep	2A	$33,150.00	NE	$34,476.00	$34,144.50	$2,731.56	8%	10%	$	3,414.45	$682.89
BGC	CSV	520	Field Operations Support	24796	Supervisor - Gas	2A	$59,064.00	NE	$61,426.56	$60,835.92	$4,866.87	8%	10%	$	6,083.59	$1,216.72
COL	CSV	622	Sales NE (COL)	20433	Sales Rep	2A	$36,331.00	NE	$37,784.24	$37,420.93	$2,993.67	8%	10%	$	3,742.09	$748.42
BGC	CSV	533	Sales NE (BGC)	24248	Project Manager	2A	$51,300.00	NE	$53,352.00	$52,839.00	$4,227.12	8%	10%	$	5,283.90	$1,056.78
COL	CSV	622	Sales NE (COL)	20779	Sales Rep	2A	$36,918.00	NE	$38,394.72	$38,025.54	$3,042.04	8%	10%	$	3,802.55	$760.51
BGC	CSV	537	Gas Control	23025	Field Coordinator	2A	$53,550.00	NE	$55,692.00	$55,156.50	$4,412.52	8%	10%	$	5,515.65	$1,103.13
BGC	CSV	533	Sales NE (BGC)	24242	Sales Rep	2A	$32,779.00	NE	$34,090.16	$33,762.37	$2,700.99	8%	10%	$	3,376.24	$675.25
ESX	CSV	719	Sales NE (ESX)	21568	Sales Rep	2A	$36,071.00	NE	$37,513.84	$37,153.13	$2,972.25	8%	10%	$	3,715.31	$743.06
BGC	CSV	577	Instrumentation & Regulation	24563	Analyst	2A	$46,237.00	NE	$48,086.48	$47,624.11	$3,809.93	8%	10%	$	4,762.41	$952.48
	CSV	056	IT Energy Operations	21339	Software Engineer	2A	$51,950.00	NE	$54,028.00	$53,508.50	$4,280.68	8%	10%	$	5,350.85	$1,070.17
BGC	CSV	588	LDC Marketing (BGC)	23994	Planner	2A	$51,608.00	NE	$53,672.32	$53,156.24	$4,252.50	8%	10%	$	5,315.62	$1,063.12
COL	CSV	622	Sales NE (COL)	20697	Sales Rep	2A	$35,186.00	NE	$36,593.44	$36,241.58	$2,899.33	8%	10%	$	3,624.16	$724.83
BGC	CSV	533	Sales NE (BGC)	03872	Planner	2A	$55,150.00	NE	$57,356.00	$56,804.50	$4,544.36	8%	10%	$	5,680.45	$1,136.09
BGC	CSV	533	Sales NE (BGC)	24247	Sales Rep	2A	$31,950.00	NE	$33,228.00	$32,908.50	$2,632.68	8%	10%	$	3,290.85	$658.17
BGC	CSV	514	Corrosion	21359	Analyst	2A	$55,182.00	NE	$57,389.28	$56,837.46	$4,547.00	8%	10%	$	5,683.75	$1,136.75
BGC	CSV	597	Safety & Tech Training	25494	Specialist	2A	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$	6,180.00	$1,236.00
BGC	CSV	533	Sales NE (BGC)	22868	Sales Rep	2A	$32,500.00	NE	$33,800.00	$33,475.00	$2,678.00	8%	10%	$	3,347.50	$669.50
BGC	CSV	514	Corrosion	22646	Analyst	2A	$59,500.00	NE	$61,880.00	$61,285.00	$4,902.80	8%	10%	$	6,128.50	$1,225.70
BGC	CSV	512	Controller	22488	Representative	2A	$50,224.00	NE	$52,232.96	$51,730.72	$4,138.46	8%	10%	$	5,173.07	$1,034.61
BGC	CSV	576	Performance Measure (BGC)	25485	Analyst	2A	$52,500.00	NE	$54,600.00	$54,075.00	$4,326.00	8%	10%	$	5,407.50	$1,081.50
	CSV	064	IT Change & Production Contro	23001	Operations Analyst Prod Servic	2B	$61,835.00	NE	$64,308.40	$63,690.05	$5,095.20	8%	10%	$	6,369.01	$1,273.80
BGC	CSV	546	Inside Sales/Sales Support	20071	Senior Analyst	2B	$56,318.00	NE	$58,570.72	$58,007.54	$4,640.60	8%	10%	$	5,800.75	$1,160.15
BGC	CSV	533	Sales NE (BGC)	23012	Senior Project Manager	2B	$65,484.00	NE	$68,103.36	$67,448.52	$5,395.88	8%	10%	$	6,744.85	$1,348.97
BGC	CSV	520	Field Operations Support	22710	Senior Coordinator	2B	$70,143.00	NE	$72,948.72	$72,247.29	$5,779.78	8%	10%	$	7,224.73	$1,444.95
BGC	CSV	577	Instrumentation & Regulation	23926	Senior Supervisor - Gas	2B	$66,026.00	NE	$68,667.04	$68,006.78	$5,440.54	8%	10%	$	6,800.68	$1,360.14
COL	CSV	668	LDC Marketing (COL)	20366	Senior Planner	2B	$58,817.00	NE	$61,169.68	$60,581.51	$4,846.52	8%	10%	$	6,058.15	$1,211.63
BGC	CSV	606	Trade Relations (BGC)	21701	Senior Representative	2B	$56,735.00	NE	$59,004.40	$58,437.05	$4,674.96	8%	10%	$	5,843.71	$1,168.74
BGC	CSV	524	Environmental Engineering	24171	Senior Analyst	2B	$54,960.00	NE	$57,158.40	$56,608.80	$4,528.70	8%	10%	$	5,660.88	$1,132.18
BGC	CSV	612	Engineering NE Region (BGC)	21361	Lead Engineer	2B	$49,033.00	NE	$50,994.32	$50,503.99	$4,040.32	8%	10%	$	5,050.40	$1,010.08
BGC	CSV	508	Customer Relations (BGC)	21891	Senior Supervisor - Corporate	2B	$62,185.00	NE	$64,672.40	$64,050.55	$5,124.04	8%	10%	$	6,405.06	$1,281.01
COL	CSV	651	Gas Control (COL)	20256	Senior Gas System Operator	2B	$55,445.00	NE	$57,662.80	$57,108.35	$4,568.67	8%	10%	$	5,710.84	$1,142.17
BGC	CSV	577	Instrumentation & Regulation	23093	Senior Supervisor - Gas	2B	$64,088.00	NE	$66,651.52	$66,010.64	$5,280.85	8%	10%	$	6,601.06	$1,320.21
	CSV	063	IT Desktop Operations	25196	Senior Computer Systems Eng	2B	$53,573.00	NE	$55,715.92	$55,180.19	$4,414.42	8%	10%	$	5,518.02	$1,103.60
BGC	CSV	510	Community Affairs	24249	Senior Representative	2B	$54,482.00	NE	$56,661.28	$56,116.46	$4,489.32	8%	10%	$	5,611.65	$1,122.33
BGC	CSV	537	Gas Control	21732	Senior Gas System Operator	2B	$61,107.00	NE	$63,551.28	$62,940.21	$5,035.22	8%	10%	$	6,294.02	$1,258.80
COL	CSV	622	Sales NE (COL)	20262	Senior Sales Rep	2B	$47,240.00	NE	$49,129.60	$48,657.20	$3,892.58	8%	10%	$	4,865.72	$973.14

	CSV	062	IT Data Center Operations	03226	Senior Computer Systems Eng	2B	$59,900.00	NE	$62,296.00	$61,697.00	$4,935.76	8%	10%	$	6,169.70	$1,233.94
BGC	CSV	535	Facilities Mgmt, Real Est & FI	21337	Senior Supervisor - Corporate	2B	$61,688.00	NE	$64,155.52	$63,538.64	$5,083.09	8%	10%	$	6,353.86	$1,270.77
BGC	CSV	510	Community Affairs	25228	Senior Analyst	2B	$58,436.00	NE	$60,773.44	$60,189.08	$4,815.13	8%	10%	$	6,018.91	$1,203.78
BGC	CSV	535	Facilities Mgmt, Real Est & FI	22575	Senior Supervisor - Corporate	2B	$63,823.00	NE	$66,375.92	$65,737.69	$5,259.02	8%	10%	$	6,573.77	$1,314.75
BGC	CSV	533	Sales NE (BGC)	25429	Senior Account Executive	2B	$55,500.00	NE	$57,720.00	$57,165.00	$4,573.20	8%	10%	$	5,716.50	$1,143.30
BGC	CSV	535	Facilities Mgmt, Real Est & FI	25447	Senior Analyst	2B	$58,000.00	NE	$60,320.00	$59,740.00	$4,779.20	8%	10%	$	5,974.00	$1,194.80
	CSV	057	IT Customer Relations	23609	Sr Client Server Develop	2B	$60,664.00	NE	$63,090.56	$62,483.92	$4,998.71	8%	10%	$	6,248.39	$1,249.68
COL	CSV	622	Sales NE (COL)	25086	Senior Project Manager	2B	$69,462.00	NE	$72,240.48	$71,545.86	$5,723.67	8%	10%	$	7,154.59	$1,430.92
BGC	CSV	535	Facilities Mgmt, Real Est & FI	25263	Senior Supervisor - Corporate	2B	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$	6,180.00	$1,236.00
COL	CSV	633	Instrumentation & Regulation	21165	Senior Supervisor - Gas	2B	$62,466.00	NE	$64,964.64	$64,339.98	$5,147.20	8%	10%	$	6,434.00	$1,286.80
COL	CSV	651	Gas Control (COL)	20752	Senior Gas System Operator	2B	$51,734.00	NE	$53,803.36	$53,286.02	$4,262.88	8%	10%	$	5,328.60	$1,065.72
BGC	CSV	606	Trade Relations (BGC)	22413	Senior Representative	2B	$64,178.00	NE	$66,745.12	$66,103.34	$5,288.27	8%	10%	$	6,610.33	$1,322.07
BGC	CSV	576	Performance Measure (BGC)	23182	Senior Analyst	2B	$31,312.00	NE	$32,564.48	$32,251.36	$2,580.11	8%	10%	$	3,225.14	$645.03
	CSV	057	IT Customer Relations	23492	Sr Client Server Develop	2B	$36,510.00	NE	$37,970.40	$37,605.30	$3,008.42	8%	10%	$	3,760.53	$752.11
BGC	CSV	533	Sales NE (BGC)	22856	Senior Analyst	2B	$65,010.00	NE	$67,610.40	$66,960.30	$5,356.82	8%	10%	$	6,696.03	$1,339.21
	CSV	072	Purchasing & Mat Mgmt (CSV)	24222	Senior Buyer	2B	$53,248.00	NE	$55,377.92	$54,845.44	$4,387.64	8%	10%	$	5,484.54	$1,096.91
BGC	CSV	520	Field Operations Support	24575	Senior Supervisor - Gas	2B	$67,474.00	NE	$70,172.96	$69,498.22	$5,559.86	8%	10%	$	6,949.82	$1,389.96
BGC	CSV	537	Gas Control	23176	Computer Systems Engineer	2B	$60,230.00	NE	$62,639.20	$62,036.90	$4,962.95	8%	10%	$	6,203.69	$1,240.74
BGC	CSV	520	Field Operations Support	24761	Senior Supervisor - Gas	2B	$61,628.00	NE	$64,093.12	$63,476.84	$5,078.15	8%	10%	$	6,347.68	$1,269.54
BGC	CSV	577	Instrumentation & Regulation	23402	Senior Supervisor - Gas	2B	$65,582.00	NE	$68,205.28	$67,549.46	$5,403.96	8%	10%	$	6,754.95	$1,350.99
BGC	CSV	533	Sales NE (BGC)	23910	Senior Account Executive	2B	$59,493.00	NE	$61,872.72	$61,277.79	$4,902.22	8%	10%	$	6,127.78	$1,225.56
BGC	CSV	597	Safety & Tech Training	22639	Senior Supervisor - Corporate	2B	$62,088.00	NE	$64,571.52	$63,950.64	$5,116.05	8%	10%	$	6,395.06	$1,279.01
BGC	CSV	520	Field Operations Support	22506	Senior Supervisor - Gas	2B	$67,980.00	NE	$70,699.20	$70,019.40	$5,601.55	8%	10%	$	7,001.94	$1,400.39
BGC	CSV	597	Safety & Tech Training	24581	Senior Specialist	2B	$59,655.00	NE	$62,041.20	$61,444.65	$4,915.57	8%	10%	$	6,144.47	$1,228.89
COL	CSV	622	Sales NE (COL)	21031	Senior Sales Rep	2B	$46,781.00	NE	$48,652.24	$48,184.43	$3,854.75	8%	10%	$	4,818.44	$963.69
BGC	CSV	535	Facilities Mgmt, Real Est & FI	24285	Senior Supervisor - Corporate	2B	$62,520.00	NE	$65,020.80	$64,395.60	$5,151.65	8%	10%	$	6,439.56	$1,287.91
COL	CSV	622	Sales NE (COL)	20045	Senior Account Executive	2B	$70,577.00	NE	$73,400.08	$72,694.31	$5,815.54	8%	10%	$	7,269.43	$1,453.89
BGC	CSV	564	Materials Mgmt & Purchasing	21937	Senior Supervisor - Corporate	2B	$69,360.00	NE	$72,134.40	$71,440.80	$5,715.26	8%	10%	$	7,144.08	$1,428.82
ENH	CSV	689	Field Ops Support	24824	Senior Supervisor - Gas	2B	$55,792.00	NE	$58,023.68	$57,465.76	$3,447.95	6%	10%	$	5,746.58	$2,298.63
BGC	CSV	537	Gas Control	23263	Senior Gas System Operator	2B	$57,050.00	NE	$59,332.00	$58,761.50	$4,700.92	8%	10%	$	5,876.15	$1,175.23
	CSV	072	Purchasing & Mat Mgmt (CSV)	20663	Senior Supervisor - Corporate	2B	$59,306.00	NE	$61,678.24	$61,085.18	$4,886.81	8%	10%	$	6,108.52	$1,221.70
BGC	CSV	533	Sales NE (BGC)	24570	Senior Sales Rep	2B	$47,240.00	NE	$49,129.60	$48,657.20	$3,892.58	8%	10%	$	4,865.72	$973.14
BGC	CSV	533	Sales NE (BGC)	24127	Senior Account Executive	2B	$63,605.00	NE	$66,149.20	$65,513.15	$5,241.05	8%	10%	$	6,551.32	$1,310.26
BGC	CSV	500	Accounting	22525	Senior Supervisor - Corporate	2B	$71,100.00	NE	$73,944.00	$73,233.00	$5,858.64	8%	10%	$	7,323.30	$1,464.66
ESX	CSV	709	Construction	21077	Senior Supervisor - Gas	2B	$60,385.00	NE	$62,800.40	$62,196.55	$4,975.72	8%	10%	$	6,219.66	$1,243.93
BGC	CSV	566	Customer Relations Field (BG	22477	Senior Supervisor - Corporate	2B	$66,428.00	NE	$69,085.12	$68,420.84	$5,473.67	8%	10%	$	6,842.08	$1,368.42
BGC	CSV	512	Controller	20293	Senior Investigator	2B	$61,107.00	NE	$63,551.28	$62,940.21	$5,035.22	8%	10%	$	6,294.02	$1,258.80
BGC	CSV	588	LDC Marketing (BGC)	25498	Senior Planner	2B	$46,500.00	NE	$48,360.00	$47,895.00	$3,831.60	8%	10%	$	4,789.50	$957.90
ENH	CSV	694	Sales NE (ENH)	24830	Senior Sales Rep	2B	$43,092.00	NE	$44,815.68	$44,384.76	$2,663.09	6%	10%	$	4,438.48	$1,775.39
COL	CSV	628	Engineering NE Region (COL)	20301	Senior Supervisor - Gas	2B	$61,600.00	NE	$64,064.00	$63,448.00	$5,075.84	8%	10%	$	6,344.80	$1,268.96
BGC	CSV	533	Sales NE (BGC)	21358	Senior Account Executive	2B	$58,636.00	NE	$60,981.44	$60,395.08	$4,831.61	8%	10%	$	6,039.51	$1,207.90
ENH	CSV	683	Comm Affrs	25234	Senior Representative	2B	$60,888.00	NE	$63,323.52	$62,714.64	$3,762.88	6%	10%	$	6,271.46	$2,508.59
BGC	CSV	517	Customer Inquiry (BGC)	21592	Senior Supervisor - Corporate	2B	$63,725.00	NE	$66,274.00	$65,636.75	$5,250.94	8%	10%	$	6,563.68	$1,312.74
BGC	CSV	535	Facilities Mgmt, Real Est & FI	25505	Senior Supervisor - Corporate	2B	$55,000.00	NE	$57,200.00	$56,650.00	$4,532.00	8%	10%	$	5,665.00	$1,133.00
BGC	CSV	533	Sales NE (BGC)	25290	Senior Sales Rep	2B	$45,000.00	NE	$46,800.00	$46,350.00	$3,708.00	8%	10%	$	4,635.00	$927.00
BGC	CSV	536	Gas Acquistion & Sys Cntrl	25272	Senior Analyst	2B	$33,000.00	NE	$34,320.00	$33,990.00	$2,719.20	8%	10%	$	3,399.00	$679.80
BGC	CSV	537	Gas Control	23805	Senior Gas System Operator	2B	$57,050.00	NE	$59,332.00	$58,761.50	$4,700.92	8%	10%	$	5,876.15	$1,175.23
	CSV	727	Human Resources NE	25246	Senior Supervisor - Corporate	2B	$61,152.00	NE	$63,598.08	$62,986.56	$5,038.92	8%	10%	$	6,298.66	$1,259.73
BGC	CSV	510	Community Affairs	23631	Senior Representative	2B	$56,094.00	NE	$58,337.76	$57,776.82	$4,622.15	8%	10%	$	5,777.68	$1,155.54
	CSV	062	IT Data Center Operations	20528	Senior Computer Systems Eng	2B	$63,945.00	NE	$66,502.80	$65,863.35	$5,269.07	8%	10%	$	6,586.34	$1,317.27
BGC	CSV	612	Engineering NE Region (BGC)	25490	Lead Engineer	2B	$62,000.00	NE	$64,480.00	$63,860.00	$5,108.80	8%	10%	$	6,386.00	$1,277.20
BGC	CSV	533	Sales NE (BGC)	24213	Senior Account Executive	2B	$60,226.00	NE	$62,635.04	$62,032.78	$4,962.62	8%	10%	$	6,203.28	$1,240.66
	CSV	062	IT Data Center Operations	21628	Sr Supervisor Operations	2B	$57,610.00	NE	$59,914.40	$59,338.30	$4,747.06	8%	10%	$	5,933.83	$1,186.77
BGC	CSV	593	Rates & Regulatory Affairs	24295	Senior Analyst	2B	$59,078.00	NE	$61,441.12	$60,850.34	$4,868.03	8%	10%	$	6,085.03	$1,217.01

	CSV	072	Purchasing & Mat Mgmt (CSV)	21355	Senior Buyer	2B	$47,475.00	NE	$49,374.00	$48,899.25	$3,911.94	8%	10%	$	4,889.93	$977.99
BGC	CSV	566	Customer Relations Field (BG	23308	Senior Supervisor - Corporate	2B	$61,723.00	NE	$64,191.92	$63,574.69	$5,085.98	8%	10%	$	6,357.47	$1,271.49
ENH	CSV	694	Sales NE (ENH)	25232	Senior Account Executive	2B	$72,518.00	NE	$75,418.72	$74,693.54	$4,481.61	6%	10%	$	7,469.35	$2,987.74
BGC	CSV	536	Gas Acquistion & Sys Cntrl	22913	Senior Analyst	2B	$51,535.00	NE	$53,596.40	$53,081.05	$4,246.48	8%	10%	$	5,308.11	$1,061.62
BGC	CSV	533	Sales NE (BGC)	24251	Senior Sales Rep	2B	$44,711.00	NE	$46,499.44	$46,052.33	$3,684.19	8%	10%	$	4,605.23	$921.05
COL	CSV	673	Safety & Tech Training	20329	Senior Coordinator	2B	$69,671.00	NE	$72,457.84	$71,761.13	$5,740.89	8%	10%	$	7,176.11	$1,435.22
BGC	CSV	508	Customer Relations (BGC)	22736	Senior Supervisor - Corporate	2B	$70,800.00	NE	$73,632.00	$72,924.00	$5,833.92	8%	10%	$	7,292.40	$1,458.48
BGC	CSV	536	Gas Acquistion & Sys Cntrl	23653	Senior Analyst	2B	$55,419.00	NE	$57,635.76	$57,081.57	$4,566.53	8%	10%	$	5,708.16	$1,141.63
BGC	CSV	576	Performance Measure (BGC)	22688	Senior Analyst	2B	$74,358.00	NE	$77,332.32	$76,588.74	$6,127.10	8%	10%	$	7,658.87	$1,531.77
BGC	CSV	520	Field Operations Support	23060	Senior Supervisor - Gas	2B	$70,431.00	NE	$73,248.24	$72,543.93	$5,803.51	8%	10%	$	7,254.39	$1,450.88
BGC	CSV	593	Rates & Regulatory Affairs	25442	Senior Analyst	2B	$72,000.00	NE	$74,880.00	$74,160.00	$5,932.80	8%	10%	$	7,416.00	$1,483.20
ENH	CSV	692	Facilities Mgmt, Real Est & Fl	24836	Senior Supervisor - Corporate	2B	$61,478.00	NE	$63,937.12	$63,322.34	$3,799.34	6%	10%	$	6,332.23	$2,532.89
	CSV	003	Taxes	25294	Senior Accountant	2B	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$	6,180.00	$1,236.00
BGC	CSV	540	General Counsel (BGC)	25284	Senior Analyst	2B	$55,000.00	NE	$57,200.00	$56,650.00	$4,532.00	8%	10%	$	5,665.00	$1,133.00
BGC	CSV	597	Safety & Tech Training	21647	Senior Specialist	2B	$61,657.00	NE	$64,123.28	$63,506.71	$5,080.54	8%	10%	$	6,350.67	$1,270.13
BGC	CSV	551	Key Accts & Specifiers	23916	Senior Account Executive	2B	$61,560.00	NE	$64,022.40	$63,406.80	$5,072.54	8%	10%	$	6,340.68	$1,268.14
BGC	CSV	535	Facilities Mgmt, Real Est & Fl	25221	Senior Analyst	2B	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$	6,180.00	$1,236.00
BGC	CSV	520	Field Operations Support	21652	Senior Supervisor - Gas	2B	$68,646.00	NE	$71,391.84	$70,705.38	$5,656.43	8%	10%	$	7,070.54	$1,414.11
BGC	CSV	612	Engineering NE Region (BGC)	24290	Lead Engineer	2B	$52,274.00	NE	$54,364.96	$53,842.22	$4,307.38	8%	10%	$	5,384.22	$1,076.84
BGC	CSV	517	Customer Inquiry (BGC)	21852	Senior Supervisor - Corporate	2B	$61,926.00	NE	$64,403.04	$63,783.78	$5,102.70	8%	10%	$	6,378.38	$1,275.68
BGC	CSV	533	Sales NE (BGC)	24238	Senior Sales Rep	2B	$41,496.00	NE	$43,155.84	$42,740.88	$3,419.27	8%	10%	$	4,274.09	$854.82
BGC	CSV	511	Compensation & Benefits	22709	Senior Coordinator	2B	$59,194.00	NE	$61,561.76	$60,969.82	$4,877.59	8%	10%	$	6,096.98	$1,219.40
	CSV	063	IT Desktop Operations	21074	Senior Computer Systems Eng	2B	$56,900.00	NE	$59,176.00	$58,607.00	$4,688.56	8%	10%	$	5,860.70	$1,172.14
BGC	CSV	508	Customer Relations (BGC)	24568	Senior Analyst	2B	$62,207.00	NE	$64,695.28	$64,073.21	$5,125.86	8%	10%	$	6,407.32	$1,281.46
BGC	CSV	536	Gas Acquistion & Sys Cntrl	25496	Senior Analyst	2B	$52,750.00	NE	$54,860.00	$54,332.50	$4,346.60	8%	10%	$	5,433.25	$1,086.65
ENH	CSV	694	Sales NE (ENH)	24839	Senior Sales Rep	2B	$45,696.00	NE	$47,523.84	$47,066.88	$2,824.01	6%	10%	$	4,706.69	$1,882.68
BGC	CSV	576	Performance Measure (BGC)	22561	Senior Analyst	2B	$41,764.00	NE	$43,434.56	$43,016.92	$3,441.35	8%	10%	$	4,301.69	$860.34
BGC	CSV	508	Customer Relations (BGC)	23101	Senior Analyst	2B	$65,750.00	NE	$68,380.00	$67,722.50	$5,417.80	8%	10%	$	6,772.25	$1,354.45
BGC	CSV	536	Gas Acquistion & Sys Cntrl	23711	Senior Representative	2B	$53,250.00	NE	$55,380.00	$54,847.50	$4,387.80	8%	10%	$	5,484.75	$1,096.95
BGC	CSV	577	Instrumentation & Regulation	22675	Senior Specialist	2B	$66,098.00	NE	$68,741.92	$68,080.94	$5,446.48	8%	10%	$	6,808.09	$1,361.62
BGC	CSV	536	Gas Acquistion & Sys Cntrl	23928	Senior Analyst	2B	$54,158.00	NE	$56,324.32	$55,782.74	$4,462.62	8%	10%	$	5,578.27	$1,115.65
BGC	CSV	588	LDC Marketing (BGC)	25504	Senior Planner	2B	$68,000.00	NE	$70,720.00	$70,040.00	$5,603.20	8%	10%	$	7,004.00	$1,400.80
BGC	CSV	602	Staffing & Development	22983	Senior Specialist	2B	$64,900.00	NE	$67,496.00	$66,847.00	$5,347.76	8%	10%	$	6,684.70	$1,336.94
BGC	CSV	508	Customer Relations (BGC)	22958	Senior Supervisor - Corporate	2B	$60,952.00	NE	$63,390.08	$62,780.56	$5,022.44	8%	10%	$	6,278.06	$1,255.61
BGC	CSV	536	Gas Acquistion & Sys Cntrl	21363	Senior Representative	2B	$56,536.00	NE	$58,797.44	$58,232.08	$4,658.57	8%	10%	$	5,823.21	$1,164.64
ENH	CSV	698	Materials Mgmt & Purchasing	24849	Senior Supervisor - Corporate	2B	$58,128.00	NE	$60,453.12	$59,871.84	$3,592.31	6%	10%	$	5,987.18	$2,394.87
BGC	CSV	504	Audit	25437	Senior Auditor	2B	$60,000.00	NE	$62,400.00	$61,800.00	$4,944.00	8%	10%	$	6,180.00	$1,236.00
BGC	CSV	533	Sales NE (BGC)	23997	Senior Sales Rep	2B	$46,781.00	NE	$48,652.24	$48,184.43	$3,854.75	8%	10%	$	4,818.44	$963.69
	CSV	062	IT Data Center Operations	21913	Network Analyst	2B	$75,378.00	NE	$78,393.12	$77,639.34	$6,211.15	8%	10%	$	7,763.93	$1,552.79
ENH	CSV	704	Instrumentation & Regulation	24850	Senior Supervisor - Gas	2B	$59,465.00	NE	$61,843.60	$61,248.95	$3,674.94	6%	10%	$	6,124.90	$2,449.96
COL	CSV	622	Sales NE (COL)	21173	Senior Sales Rep	2B	$43,778.00	NE	$45,529.12	$45,091.34	$3,607.31	8%	10%	$	4,509.13	$901.83
BGC	CSV	564	Materials Mgmt & Purchasing	22544	Senior Supervisor - Corporate	2B	$63,905.00	NE	$66,461.20	$65,822.15	$5,265.77	8%	10%	$	6,582.22	$1,316.44
BGC	CSV	533	Sales NE (BGC)	21386	Lead Engineer	2B	$55,054.40	NE	$57,256.58	$56,706.03	$4,536.48	8%	10%	$	5,670.60	$1,134.12
BGC	CSV	515	Mkting Research & Metrics (B	24099	Senior Analyst	2B	$72,900.00	NE	$75,816.00	$75,087.00	$6,006.96	8%	10%	$	7,508.70	$1,501.74
BGC	CSV	508	Customer Relations (BGC)	22114	Senior Analyst	2B	$70,658.00	NE	$73,484.32	$72,777.74	$5,822.22	8%	10%	$	7,277.77	$1,455.55
BGC	CSV	508	Customer Relations (BGC)	23779	Senior Supervisor - Corporate	2B	$62,771.55	NE	$65,282.41	$64,654.70	$5,172.38	8%	10%	$	6,465.47	$1,293.09
BGC	CSV	576	Performance Measure (BGC)	22859	Senior Analyst	2B	$60,644.00	NE	$63,069.76	$62,463.32	$4,997.07	8%	10%	$	6,246.33	$1,249.27
BGC	CSV	520	Field Operations Support	24282	Senior Supervisor - Gas	2B	$61,837.00	NE	$64,310.48	$63,692.11	$5,095.37	8%	10%	$	6,369.21	$1,273.84
BGC	CSV	612	Engineering NE Region (BGC)	21373	Lead Engineer	2B	$47,269.00	NE	$49,159.76	$48,687.07	$3,894.97	8%	10%	$	4,868.71	$973.74
	CSV	062	IT Data Center Operations	24470	Sr Operations Analyst Mail Ser	2B	$66,255.00	NE	$68,905.20	$68,242.65	$5,459.41	8%	10%	$	6,824.27	$1,364.85
BGC	CSV	508	Customer Relations (BGC)	21713	Senior Supervisor - Corporate	2B	$63,249.00	NE	$65,778.96	$65,146.47	$5,211.72	8%	10%	$	6,514.65	$1,302.93
BGC	CSV	533	Sales NE (BGC)	23478	Senior Account Executive	2B	$64,176.00	NE	$66,743.04	$66,101.28	$5,288.10	8%	10%	$	6,610.13	$1,322.03
BGC	CSV	577	Instrumentation & Regulation	23243	Senior Supervisor - Gas	2B	$65,482.00	NE	$68,101.28	$67,446.46	$5,395.72	8%	10%	$	6,744.65	$1,348.93
BGC	CSV	520	Field Operations Support	23793	Senior Supervisor - Gas	2B	$67,320.00	NE	$70,012.80	$69,339.60	$5,547.17	8%	10%	$	6,933.96	$1,386.79

BGC	CSV	539	Gas Production & Control	22505	Senior Coordinator	2B	$67,728.00	NE	$70,437.12	$69,759.84	$5,580.79	8%	10%	$	6,975.98	$1,395.20
	CSV	072	Purchasing & Mat Mgmt (CSV)	21908	Senior Buyer	2B	$63,838.00	NE	$66,391.52	$65,753.14	$5,260.25	8%	10%	$	6,575.31	$1,315.06
BGC	CSV	512	Controller	22827	Senior Investigator	2B	$55,418.00	NE	$57,634.72	$57,080.54	$4,566.44	8%	10%	$	5,708.05	$1,141.61
BGC	CSV	517	Customer Inquiry (BGC)	24367	Senior Supervisor - Corporate	2B	$67,830.00	NE	$70,543.20	$69,864.90	$5,589.19	8%	10%	$	6,986.49	$1,397.30
BGC	CSV	602	Staffing & Development	23756	Senior Representative	2B	$54,775.00	NE	$56,966.00	$56,418.25	$4,513.46	8%	10%	$	5,641.83	$1,128.37
BGC	CSV	576	Performance Measure (BGC)	23303	Senior Analyst	2B	$58,128.00	NE	$60,453.12	$59,871.84	$4,789.75	8%	10%	$	5,987.18	$1,197.44
BGC	CSV	546	Inside Sales/Sales Support	24220	Senior Supervisor - Gas	2B	$64,750.40	NE	$67,340.42	$66,692.91	$5,335.43	8%	10%	$	6,669.29	$1,333.86
BGC	CSV	520	Field Operations Support	21357	Senior Supervisor - Gas	2B	$60,840.00	NE	$63,273.60	$62,665.20	$5,013.22	8%	10%	$	6,266.52	$1,253.30
	CSV	003	Taxes	25241	Manager	3A	$68,546.00	NE	$71,287.84	$70,602.38	$8,472.29	12%	15%	$	10,590.36	$2,118.07
BGC	CSV	537	Gas Control	22362	Manager	3A	$71,867.00	NE	$74,741.68	$74,023.01	$8,882.76	12%	15%	$	11,103.45	$2,220.69
BGC	CSV	540	General Counsel (BGC)	23857	Counsel I	3A	$71,020.00	NE	$73,860.80	$73,150.60	$8,778.07	12%	15%	$	10,972.59	$2,194.52
BGC	CSV	504	Audit	23376	Audit Consultant	3A	$71,170.00	NE	$74,016.80	$73,305.10	$8,796.61	12%	15%	$	10,995.77	$2,199.15
	CSV	055	IT Planning & Integration	23854	Data Base Administrator	3A	$80,649.00	NE	$83,874.96	$83,068.47	$9,968.22	12%	15%	$	12,460.27	$2,492.05
BGC	CSV	612	Engineering NE Region (BGC)	23059	Senior Engineer	3A	$73,757.00	NE	$76,707.28	$75,969.71	$9,116.37	12%	15%	$	11,395.46	$2,279.09
BGC	CSV	510	Community Affairs	23436	Manager	3A	$66,380.00	NE	$69,035.20	$68,371.40	$8,204.57	12%	15%	$	10,255.71	$2,051.14
BGC	CSV	524	Environmental Engineering	06746	Senior Engineer	3A	$83,479.00	NE	$86,818.16	$85,983.37	$10,318.00	12%	15%	$	12,897.51	$2,579.50
BGC	CSV	549	Government Affairs	24223	Manager	3A	$76,691.00	NE	$79,758.64	$78,991.73	$9,479.01	12%	15%	$	11,848.76	$2,369.75
BGC	CSV	520	Field Operations Support	21935	Manager	3A	$87,500.00	NE	$91,000.00	$90,125.00	$10,815.00	12%	15%	$	13,518.75	$2,703.75
BGC	CSV	523	Engineering Services	21400	Senior Engineer	3A	$70,555.00	NE	$73,377.20	$72,671.65	$8,720.60	12%	15%	$	10,900.75	$2,180.15
COL	CSV	622	Sales NE (COL)	20243	Manager	3A	$72,540.00	NE	$75,441.60	$74,716.20	$8,965.94	12%	15%	$	11,207.43	$2,241.49
	CSV	057	IT Customer Relations	24610	Sr QA Analyst/Project Leader	3A	$69,375.00	NE	$72,150.00	$71,456.25	$8,574.75	12%	15%	$	10,718.44	$2,143.69
COL	CSV	658	Mandated Programs	20278	Manager	3A	$68,277.00	NE	$71,008.08	$70,325.31	$8,439.04	12%	15%	$	10,548.80	$2,109.76
BGC	CSV	577	Instrumentation & Regulation	23983	Manager	3A	$68,929.00	NE	$71,686.16	$70,996.87	$8,519.62	12%	15%	$	10,649.53	$2,129.91
BGC	CSV	523	Engineering Services	21392	Senior Engineer	3A	$64,946.00	NE	$67,543.84	$66,894.38	$8,027.33	12%	15%	$	10,034.16	$2,006.83
	CSV	011	Finance Forecast & Corp Budg	24812	Lead Analyst	3A	$72,000.00	NE	$74,880.00	$74,160.00	$8,899.20	12%	15%	$	11,124.00	$2,224.80
BGC	CSV	612	Engineering NE Region (BGC)	23197	Senior Engineer	3A	$72,434.00	NE	$75,331.36	$74,607.02	$8,952.84	12%	15%	$	11,191.05	$2,238.21
BGC	CSV	500	Accounting	25295	Manager	3A	$80,000.00	NE	$83,200.00	$82,400.00	$9,888.00	12%	15%	$	12,360.00	$2,472.00
COL	CSV	672	Central Engineering (COL)	20326	Senior Engineer	3A	$81,396.00	NE	$84,651.84	$83,837.88	$10,060.55	12%	15%	$	12,575.68	$2,515.14
BGC	CSV	602	Staffing & Development	23004	Lead Representative	3A	$66,281.00	NE	$68,932.24	$68,269.43	$8,192.33	12%	15%	$	10,240.41	$2,048.08
COL	CSV	635	Accounting	20330	Manager	3A	$78,203.00	NE	$81,331.12	$80,549.09	$9,665.89	12%	15%	$	12,082.36	$2,416.47
BGC	CSV	523	Engineering Services	24241	Senior Engineer	3A	$64,950.00	NE	$67,548.00	$66,898.50	$8,027.82	12%	15%	$	10,034.78	$2,006.96
BGC	CSV	593	Rates & Regulatory Affairs	24257	Manager	3A	$78,134.00	NE	$81,259.36	$80,478.02	$9,657.36	12%	15%	$	12,071.70	$2,414.34
BGC	CSV	612	Engineering NE Region (BGC)	23982	Senior Engineer	3A	$68,828.00	NE	$71,581.12	$70,892.84	$8,507.14	12%	15%	$	10,633.93	$2,126.79
BGC	CSV	537	Gas Control	22919	Lead Gas System Operator	3A	$63,601.00	NE	$66,145.04	$65,509.03	$7,861.08	12%	15%	$	9,826.35	$1,965.27
BGC	CSV	500	Accounting	22787	Manager	3A	$72,877.00	NE	$75,792.08	$75,063.31	$9,007.60	12%	15%	$	11,259.50	$2,251.90
BGC	CSV	523	Engineering Services	24218	Senior Engineer	3A	$65,691.00	NE	$68,318.64	$67,661.73	$8,119.41	12%	15%	$	10,149.26	$2,029.85
BGC	CSV	612	Engineering NE Region (BGC)	22042	Senior Engineer	3A	$74,831.00	NE	$77,824.24	$77,075.93	$9,249.11	12%	15%	$	11,561.39	$2,312.28
BGC	CSV	595	Resource Planning	23527	Senior Engineer	3A	$72,132.00	NE	$75,017.28	$74,295.96	$8,915.52	12%	15%	$	11,144.39	$2,228.88
BGC	CSV	504	Audit	23593	Audit Consultant	3A	$64,760.00	NE	$67,350.40	$66,702.80	$8,004.34	12%	15%	$	10,005.42	$2,001.08
	CSV	088	IT Communications	21655	Lead Network Engineer	3A	$86,445.00	NE	$89,902.80	$89,038.35	$10,684.60	12%	15%	$	13,355.75	$2,671.15
BGC	CSV	612	Engineering NE Region (BGC)	25262	Senior Engineer	3A	$68,000.00	NE	$70,720.00	$70,040.00	$8,404.80	12%	15%	$	10,506.00	$2,101.20
BGC	CSV	537	Gas Control	23850	Senior Engineer	3A	$64,589.00	NE	$67,172.56	$66,526.67	$7,983.20	12%	15%	$	9,979.00	$1,995.80
	CSV	055	IT Planning & Integration	24807	Data Base Administrator	3A	$68,762.00	NE	$71,512.48	$70,824.86	$8,498.98	12%	15%	$	10,623.73	$2,124.75
BGC	CSV	537	Gas Control	24542	Lead Gas System Operator	3A	$63,992.00	NE	$66,551.68	$65,911.76	$7,909.41	12%	15%	$	9,886.76	$1,977.35
BGC	CSV	612	Engineering NE Region (BGC)	24598	Senior Engineer	3A	$66,806.00	NE	$69,478.24	$68,810.18	$8,257.22	12%	15%	$	10,321.53	$2,064.31
BGC	CSV	510	Community Affairs	24100	Manager	3A	$65,725.00	NE	$68,354.00	$67,696.75	$8,123.61	12%	15%	$	10,154.51	$2,030.90
BGC	CSV	576	Performance Measure (BGC)	23519	Manager	3A	$71,747.00	NE	$74,616.88	$73,899.41	$8,867.93	12%	15%	$	11,084.91	$2,216.98
BGC	CSV	536	Gas Acquistion & Sys Cntrl	22744	Manager	3B	$67,211.00	NE	$69,899.44	$69,227.33	$8,307.28	12%	15%	$	10,384.10	$2,076.82
COL	CSV	678	Trade Relations (COL)	20239	Director	3B	$78,439.00	NE	$81,576.56	$80,792.17	$9,695.06	12%	15%	$	12,118.83	$2,423.77
BGC	CSV	517	Customer Inquiry (BGC)	23804	Director	3B	$86,100.00	NE	$89,544.00	$88,683.00	$10,641.96	12%	15%	$	13,302.45	$2,660.49
BGC	CSV	533	Sales NE (BGC)	24162	Manager	3B	$79,899.00	NE	$83,094.96	$82,295.97	$9,875.52	12%	15%	$	12,344.40	$2,468.88
BGC	CSV	526	Fed Energy Reg Analysis	22793	Director	3B	$90,168.00	NE	$93,774.72	$92,873.04	$11,144.76	12%	15%	$	13,930.96	$2,786.19
COL	CSV	649	Gas Acquistion & Sys Cntrl	20229	Manager	3B	$70,503.00	NE	$73,323.12	$72,618.09	$8,714.17	12%	15%	$	10,892.71	$2,178.54
BGC	CSV	533	Sales NE (BGC)	23980	Manager	3B	$66,046.00	NE	$68,687.84	$68,027.38	$8,163.29	12%	15%	$	10,204.11	$2,040.82

BGC	CSV	533	Sales NE (BGC)	24569	Manager	3B	$85,690.00	NE	$89,117.60	$88,260.70	$10,591.28	12%	15%	$	13,239.11	$2,647.82
BGC	CSV	520	Field Operations Support	21653	Manager	3B	$78,566.00	NE	$81,708.64	$80,922.98	$9,710.76	12%	15%	$	12,138.45	$2,427.69
BGC	CSV	566	Customer Relations Field (BG	22663	Manager	3B	$88,322.00	NE	$91,854.88	$90,971.66	$10,916.60	12%	15%	$	13,645.75	$2,729.15
BGC	CSV	508	Customer Relations (BGC)	24519	Director	3B	$82,160.00	NE	$85,446.40	$84,624.80	$10,154.98	12%	15%	$	12,693.72	$2,538.74
BGC	CSV	537	Gas Control	24565	Manager	3B	$84,194.00	NE	$87,561.76	$86,719.82	$10,406.38	12%	15%	$	13,007.97	$2,601.59
BGC	CSV	535	Facilities Mgmt, Real Est & FI	24145	Director	3B	$89,507.00	NE	$93,087.28	$92,192.21	$11,063.07	12%	15%	$	13,828.83	$2,765.77
BGC	CSV	520	Field Operations Support	22415	Manager	3B	$81,667.00	NE	$84,933.68	$84,117.01	$10,094.04	12%	15%	$	12,617.55	$2,523.51
BGC	CSV	523	Engineering Services	23184	Manager	3B	$77,179.00	NE	$80,266.16	$79,494.37	$9,539.32	12%	15%	$	11,924.16	$2,384.83
BGC	CSV	612	Engineering NE Region (BGC)	22794	Manager	3B	$83,460.00	NE	$86,798.40	$85,963.80	$10,315.66	12%	15%	$	12,894.57	$2,578.91
	CSV	057	IT Customer Relations	24146	Manager Application Project	3B	$78,435.00	NE	$81,572.40	$80,788.05	$9,694.57	12%	15%	$	12,118.21	$2,423.64
COL	CSV	622	Sales NE (COL)	20341	Manager	3B	$89,422.00	NE	$92,998.88	$92,104.66	$11,052.56	12%	15%	$	13,815.70	$2,763.14
	CSV	055	IT Planning & Integration	24523	Manager Data Wrhse & Data Mgt	3B	$94,245.00	NE	$98,014.80	$97,072.35	$11,648.68	12%	15%	$	14,560.85	$2,912.17
	CSV	057	IT Customer Relations	21705	Manager Application Project	3B	$85,873.00	NE	$89,307.92	$88,449.19	$10,613.90	12%	15%	$	13,267.38	$2,653.48
	CSV	058	IT Corporate Services	24225	Manager Application Project	3B	$91,670.00	NE	$95,336.80	$94,420.10	$11,330.41	12%	15%	$	14,163.02	$2,832.60
BGC	CSV	540	General Counsel (BGC)	23635	Senior Counsel II	3B	$80,004.00	NE	$83,204.16	$82,404.12	$9,888.49	12%	15%	$	12,360.62	$2,472.12
BGC	CSV	508	Customer Relations (BGC)	24280	Manager	3B	$75,524.88	NE	$78,545.88	$77,790.63	$9,334.88	12%	15%	$	11,668.59	$2,333.72
	CSV	072	Purchasing & Mat Mgmt (CSV)	20419	Manager	3B	$91,052.00	NE	$94,694.08	$93,783.56	$11,254.03	12%	15%	$	14,067.53	$2,813.51
BGC	CSV	560	Engineering NE Region (BGC)	23984	Manager	3B	$74,149.00	NE	$77,114.96	$76,373.47	$9,164.82	12%	15%	$	11,456.02	$2,291.20
	CSV	056	IT Energy Operations	24204	Manager	3B	$80,990.00	NE	$84,229.60	$83,419.70	$10,010.36	12%	15%	$	12,512.96	$2,502.59
BGC	CSV	609	Industrial Relations	22987	Director	3B	$72,284.00	NE	$75,175.36	$74,452.52	$8,934.30	12%	15%	$	11,167.88	$2,233.58
	CSV	056	IT Energy Operations	23026	Manager	3B	$80,574.00	NE	$83,796.96	$82,991.22	$9,958.95	12%	15%	$	12,448.68	$2,489.74
COL	CSV	622	Sales NE (COL)	21027	Manager	3B	$80,846.00	NE	$84,079.84	$83,271.38	$9,992.57	12%	15%	$	12,490.71	$2,498.14
BGC	CSV	612	Engineering NE Region (BGC)	23842	Principal Engineer	3B	$80,316.00	NE	$83,528.64	$82,725.48	$9,927.06	12%	15%	$	12,408.82	$2,481.76
COL	CSV	629	Materials Mgmt & Purchasing	25126	Stores Clerk	3N	$39,400.00	NE	$40,976.00	$40,582.00	$2,029.10	5%	5%	$	2,029.10	$0.00
	CSV	729	Information Systems NE	21645	Director	4A	$109,180.00	NE	$113,547.20	$112,455.40	$20,241.97	18%	20%	$	22,491.08	$2,249.11
BGC	CSV	540	General Counsel (BGC)	23874	Senior Counsel I	4A	$55,804.00	NE	$58,036.16	$57,478.12	$10,346.06	18%	20%	$	11,495.62	$1,149.56
BGC	CSV	540	General Counsel (BGC)	25249	Senior Counsel I	4A	$82,634.00	NE	$85,939.36	$85,113.02	$15,320.34	18%	20%	$	17,022.60	$1,702.26
BGC	CSV	609	Industrial Relations	23190	Director	4A	$89,150.00	NE	$92,716.00	$91,824.50	$16,528.41	18%	20%	$	18,364.90	$1,836.49
BGC	CSV	593	Rates & Regulatory Affairs	22629	Director	4A	$105,550.00	NE	$109,772.00	$108,716.50	$19,568.97	18%	20%	$	21,743.30	$2,174.33
BGC	CSV	524	Environmental Engineering	23674	Director	4A	$90,000.00	NE	$93,600.00	$92,700.00	$16,686.00	18%	20%	$	18,540.00	$1,854.00
BGC	CSV	539	Gas Production & Control	22111	Director	4A	$106,080.00	NE	$110,323.20	$109,262.40	$19,667.23	18%	20%	$	21,852.48	$2,185.25
BGC	CSV	504	Audit	25255	Director	4A	$120,666.00	NE	$125,492.64	$124,285.98	$22,371.48	18%	20%	$	24,857.20	$2,485.72
BGC	CSV	536	Gas Acquistion & Sys Cntrl	24022	Director	4B	$101,779.00	NE	$105,850.16	$104,832.37	$18,869.83	18%	20%	$	20,966.47	$2,096.65
BGC	CSV	510	Community Affairs	24082	Director	4B	$98,708.00	NE	$102,656.32	$101,669.24	$18,300.46	18%	20%	$	20,333.85	$2,033.38
BGC	CSV	520	Field Operations Support	45285	General Manager	4B	$120,086.00	NE	$124,889.44	$123,688.58	$22,263.94	18%	20%	$	24,737.72	$2,473.77
BGC	CSV	579	Field Ops South	24571	Director	4B	$118,721.00	NE	$123,469.84	$122,282.63	$22,010.87	18%	20%	$	24,456.53	$2,445.65
BGC	CSV	533	Sales NE (BGC)	24762	Director	4B	$122,612.00	NE	$127,516.48	$126,290.36	$22,732.26	18%	20%	$	25,258.07	$2,525.81
BGC	CSV	612	Engineering NE Region (BGC)	23393	Director	4B	$99,772.00	NE	$103,762.88	$102,765.16	$18,497.73	18%	20%	$	20,553.03	$2,055.30
	CSV	727	Human Resources NE	24017	Director	4B	$102,155.00	NE	$106,241.20	$105,219.65	$18,939.54	18%	20%	$	21,043.93	$2,104.39
BGC	CSV	553	Field Ops North	24292	Director	4B	$116,005.00	NE	$120,645.20	$119,485.15	$21,507.33	18%	20%	$	23,897.03	$2,389.70
BGC	CSV	540	General Counsel (BGC)	25256	Senior Counsel	4B	$115,000.00	NE	$119,600.00	$118,450.00	$21,321.00	18%	20%	$	23,690.00	$2,369.00
BGC	CSV	517	Customer Inquiry (BGC)	25219	Customer Service Rep	4N	$31,200.00	NE	$32,448.00	$32,136.00	$1,606.80	5%	5%	$	1,606.80	$0.00
ENH	CSV	694	Sales NE (ENH)	24815	Sales Support/Inside Sales Ass	4N	$33,313.00	NE	$34,645.52	$34,312.39	$1,715.62	5%	5%	$	1,715.62	$0.00
COL	CSV	655	Inside Sales/Sales Support	21090	Sales Support/Inside Sales Ass	4N	$34,874.00	NE	$36,268.96	$35,920.22	$1,796.01	5%	5%	$	1,796.01	$0.00
COL	CSV	619	Facilities Mgmt, Real Est & FI	21175	Fleet Maintenance Admin	4N	$41,600.00	NE	$43,264.00	$42,848.00	$2,142.40	5%	5%	$	2,142.40	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21458	Sales Support/Inside Sales Ass	4N	$31,980.00	NE	$33,259.20	$32,939.40	$1,646.97	5%	5%	$	1,646.97	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21395	Sales Support/Inside Sales Ass	4N	$32,011.00	NE	$33,291.44	$32,971.33	$1,648.57	5%	5%	$	1,648.57	$0.00
COL	CSV	655	Inside Sales/Sales Support	20308	Sales Support/Inside Sales Ass	4N	$40,385.00	NE	$42,000.40	$41,596.55	$2,079.83	5%	5%	$	2,079.83	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21371	Sales Support/Inside Sales Ass	4N	$31,980.00	NE	$33,259.20	$32,939.40	$1,646.97	5%	5%	$	1,646.97	$0.00
BGC	CSV	546	Inside Sales/Sales Support	25378	Sales Support/Inside Sales Ass	4N	$31,200.00	NE	$32,448.00	$32,136.00	$1,606.80	5%	5%	$	1,606.80	$0.00
ENH	CSV	694	Sales NE (ENH)	24831	Sales Support/Inside Sales Ass	4N	$34,874.00	NE	$36,268.96	$35,920.22	$1,796.01	5%	5%	$	1,796.01	$0.00
BGC	CSV	546	Inside Sales/Sales Support	25484	Sales Support/Inside Sales Ass	4N	$31,200.00	NE	$32,448.00	$32,136.00	$1,606.80	5%	5%	$	1,606.80	$0.00
BGC	CSV	546	Inside Sales/Sales Support	25379	Sales Support/Inside Sales Ass	4N	$31,200.00	NE	$32,448.00	$32,136.00	$1,606.80	5%	5%	$	1,606.80	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21393	Sales Support/Inside Sales Ass	4N	$31,980.00	NE	$33,259.20	$32,939.40	$1,646.97	5%	5%	$	1,646.97	$0.00

BGC	CSV	546	Inside Sales/Sales Support	21650	Sales Support/Inside Sales Ass	4N	$44,036.00	NE	$45,797.44	$45,357.08	$2,267.85	5%	5%	$	2,267.85	$0.00
BGC	CSV	546	Inside Sales/Sales Support	20731	Sales Support/Inside Sales Ass	4N	$33,313.00	NE	$34,645.52	$34,312.39	$1,715.62	5%	5%	$	1,715.62	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21455	Sales Support/Inside Sales Ass	4N	$32,683.00	NE	$33,990.32	$33,663.49	$1,683.17	5%	5%	$	1,683.17	$0.00
BGC	CSV	546	Inside Sales/Sales Support	21396	Sales Support/Inside Sales Ass	4N	$31,980.00	NE	$33,259.20	$32,939.40	$1,646.97	5%	5%	$	1,646.97	$0.00
COL	CSV	655	Inside Sales/Sales Support	20584	Sales Support/Inside Sales Ass	4N	$46,300.00	NE	$48,152.00	$47,689.00	$2,384.45	5%	5%	$	2,384.45	$0.00
ENH	CSV	689	Field Ops Support	24813	Dispatcher	5N	$45,320.00	NE	$47,132.80	$46,679.60	$2,333.98	5%	5%	$	2,333.98	$0.00
COL	CSV	619	Facilities Mgmt, Real Est & FI	20464	Facilities Admin	5N	$46,895.00	NE	$48,770.80	$48,301.85	$2,415.09	5%	5%	$	2,415.09	$0.00
ENH	CSV	689	Field Ops Support	24832	Dispatcher	5N	$46,308.00	NE	$48,160.32	$47,697.24	$2,384.86	5%	5%	$	2,384.86	$0.00
ENH	CSV	689	Field Ops Support	24841	Dispatcher	5N	$45,798.00	NE	$47,629.92	$47,171.94	$2,358.60	5%	5%	$	2,358.60	$0.00
BGC	CSV	599	President NE (BGC)	24486	Admin Asst A	A	$57,629.00	NE	$59,934.16	$59,357.87	$2,967.89	5%	5%	$	2,967.89	$0.00
BGC	CSV	526	Fed Energy Reg Analysis	22978	Admin Asst B	B	$45,320.00	NE	$47,132.80	$46,679.60	$2,333.98	5%	5%	$	2,333.98	$0.00
BGC	CSV	613	Fields Operations Officer	25289	Admin Asst B	B	$38,500.00	NE	$40,040.00	$39,655.00	$1,982.75	5%	5%	$	1,982.75	$0.00
COL	CSV	653	General Counsel (COL)	25104	Admin Asst B	B	$40,571.00	NE	$42,193.84	$41,788.13	$2,089.41	5%	5%	$	2,089.41	$0.00
BGC	CSV	535	Facilities Mgmt, Real Est & FI	24501	Admin Asst B	B	$45,629.00	NE	$47,454.16	$46,997.87	$2,349.89	5%	5%	$	2,349.89	$0.00
BGC	CSV	533	Sales NE (BGC)	24485	Admin Asst B	B	$48,372.00	NE	$50,306.88	$49,823.16	$2,491.16	5%	5%	$	2,491.16	$0.00
BGC	CSV	508	Customer Relations (BGC)	24605	Admin Asst B	B	$44,982.00	NE	$46,781.28	$46,331.46	$2,316.57	5%	5%	$	2,316.57	$0.00
BGC	CSV	599	President NE (BGC)	24177	Admin Asst B	B	$44,392.00	NE	$46,167.68	$45,723.76	$2,286.19	5%	5%	$	2,286.19	$0.00
BGC	CSV	510	Community Affairs	25229	Admin Asst B	B	$40,875.00	NE	$42,510.00	$42,101.25	$2,105.06	5%	5%	$	2,105.06	$0.00
BGC	CSV	540	General Counsel (BGC)	25285	Admin Asst B	B	$42,800.00	NE	$44,512.00	$44,084.00	$2,204.20	5%	5%	$	2,204.20	$0.00
BGC	CSV	609	Industrial Relations	24534	Admin Asst B	B	$44,694.00	NE	$46,481.76	$46,034.82	$2,301.74	5%	5%	$	2,301.74	$0.00
BGC	CSV	512	Controller	24530	Admin Asst B	B	$40,928.00	NE	$42,565.12	$42,155.84	$2,107.79	5%	5%	$	2,107.79	$0.00
BGC	CSV	549	Government Affairs	24180	Admin Asst C	C	$26,654.00	NE	$27,720.16	$27,453.62	$1,372.68	5%	5%	$	1,372.68	$0.00
BGC	CSV	507	Public Affairs Officer	21338	Admin Asst C	C	$36,910.00	NE	$38,386.40	$38,017.30	$1,900.87	5%	5%	$	1,900.87	$0.00
BGC	CSV	612	Engineering NE Region (BGC)	23981	Admin Asst C	C	$36,972.00	NE	$38,450.88	$38,081.16	$1,904.06	5%	5%	$	1,904.06	$0.00
																$434,343.24

Boston Gas Company
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Dental Expense

	Column A	Column B Boston Gas Dental Direct	Column C Service Co. Dental Allocated
1	Test Year 2002 Dental Expense in O&M (1)	697,825	279,689
2	2003 Dental Increase % (2)	7.17%	0.50%
3	Annualized Dental Expense	747,859	281,087
4	**Adjustment**	50,034	1,398
5	**Total Dental Expense Adjustment**		**51,432**

1) Operations & Maintenance Expense Summary (See Labor)

2) See Health Care Increases

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Health Care Expense

	Column A	Column B Boston Gas Health Care Direct	Column C Service Co. Health Care Allocated
1	Test Year 2002 Health Care Expense in O&M (1)	5,837,978	2,952,934
2	2003 Health Care Increase %	13.21%	12.10%
3	Annualized Health Care Expense	6,609,175	3,310,239
4	**Adjustment**	771,197	357,305
5	**Total Health Care Expense Adjustment**		1,128,502

(1) See Operations & Maintenance Summary
2) See Healt Care Increases

Health Care Increases

	2002	2003	Increase	Percentage	
Service Company	(A)	(B)			
Health Care	$15,910,735.61	$17,829,127.00	$1,918,391.39	**12.06%**	Exhibit Page 11 Line 2 - C
Dental (C)	$2,131,905.49	$2,142,625.00	$10,719.51	**0.50%**	Exhibit Page 10 Line 2 - C
	$18,042,641.10	(D)			
Boston Gas Direct	(E)	(F)			
Health Care	$5,490,102.29	$6,215,205.12	$725,102.83	**13.21%**	Exhibit Page 11 Line 2 - B
Dental (G)	$601,868.70	$645,023.00 (H)	$43,154.30	**7.17%**	Exhibit Page 10 Line 2 - B
	$6,091,970.99	$6,860,228.12			

Key Span Boston Gas Rate Case
Corporate Services (A) (B) (C) (D)

Key Span Boston Gas Rate Case
Boston Gas (E) (F) (G) (H)

KeySpan Boston Gas Rate Case
Corporate Services
Medical, Dental and Rx Cost Analysis

	Year 2002																		Year 2003														
	Year 2002 Participants			Monthly Premium		Monthly Contributions		Mo.	Year 2002 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Year 2003 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Premium 1/1/03 % change		Premium Mid Year % change		Contributions % change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam		Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
Management - Medical and Rx																																	
New York																																	
Aetna US Healthcare - HMO	8	33	41	269.00	669.10	60.00	165.00									24,088	243,615	267,704															
Aetna HMO - Caremark				41.92	111.09																												
Aetna US Healthcare - POS	33	60	93	273.20	726.50	65.00	195.00									99,048	462,665	561,712	47	85	132	254.48	677.20	65.00	195.00	135,016	626,749	761,765	-3.4%	-3.4%			0%	0%
Aetna POS - Caremark				41.92	111.09																	49.91	132.26										
CIGNA Network	14	49	63	238.74	695.60	45.00	185.00									39,591	365,554	405,145	24	40	64	282.91	824.29	70.00	295.00	75,692	317,544	393,236	18.6%	18.6%			56%	59%
CIGNA Network - Caremark				41.92	111.09																	49.91	132.26										
CIGNA Traditional	2	3	5	965.19	2,446.56	400.00	850.00									14,571	61,475	76,046	2	3	5	975.04	2,471.54	450.00	950.00	13,799	59,537	73,336	1.8%	1.8%			13%	12%
CIGNA Traditional - Caremark				41.92	111.09																	49.91	132.26										
HIP	21	30	51	219.29	536.57	30.00	70.00									58,265	207,958	266,223	18	28	46	231.65	567.66	35.00	80.00	53,257	208,293	261,550	7.8%	8.1%			17%	14%
HIP (Management) - Caremark				41.92	111.09																	49.91	132.26										
Oxford	130	298	428	239.44	634.52	45.00	145.00									368,722	2,147,781	2,516,503	143	329	472	264.01	699.63	55.00	175.00	444,307	2,593,402	3,037,708	11.6%	11.6%			22%	21%
Oxford - Caremark				41.92	111.09																	49.91	132.26										
VYTRA HMO	31	158	189	201.60	530.43	30.00	70.00									79,429	1,083,602	1,163,031	30	158	188	244.83	591.56	35.00	80.00	93,506	1,220,683	1,314,189	21.0%	12.8%			17%	14%
VYTRA HMO - Caremark				41.92	111.09																	49.91	132.26										
GHI	35	54	89	235.60	600.79	40.00	95.00									99,758	399,738	499,497	47	55	102	259.16	660.87	50.00	135.00	146,115	434,365	580,481	11.4%	11.4%			25%	42%
GHI (Management) - Caremark				41.92	111.09											-	-	-				49.91	132.26										
New England																																	
Tufts	55	150	205	276.04	745.33	45.00	130.00									152,486	1,107,594	1,260,080	58	141	199	281.65	760.43	55.00	160.00	189,166	1,222,233	1,411,399	18.4%	18.4%			22%	23%
Tufts Cost - Caremark Saving				-	-																	45.14	121.93										
Harvard	14	41	55	252.88	687.83	30.00	80.00									37,444	299,052	336,496	21	56	77	240.86	655.14	35.00	95.00	63,252	458,351	521,603	13.1%	13.0%			17%	19%
Tufts Cost - Caremark Saving				-	-																	45.14	121.93										
Cigna Health Source	-	3	3	295.76	769.39	45.00	130.00									0	23,018	23,018															
Fallon	2	3	5	231.76	602.58	20.00	50.00									5,082	19,893	24,975															
New Hampshire																																	
Anthem BC/BS POS	1	8	9	305.43	798.72	40.00	110.00									3,185	66,117	69,302	2	8	10	307.82	805.48	55.00	160.00	7,151	73,671	80,822	15.6%	16.1%			38%	45%
Tufts Cost - Caremark Saving				-	-																	45.14	121.93										
Anthem Mathew Thorton HMO	1	-	1	304.09	795.21	40.00	110.00									3,169	0	3,169															
Management Opt Out	179		179	83.33												178,993	0	178,993	179		179	83.33				178,993	0	178,993						
Total Management Medical & Rx	**526**	**890**	**1,416**													**1,163,831**	**6,488,063**	**7,651,894**	**571**	**903**	**1,474**					**1,400,254**	**7,214,828**	**8,615,082**						
Local 3																																	
GHI Plan A	-	1	1	171.26	440.29	-	-									0	6,759	6,759	-	3	3	232.67	598.17	3.25	8.67	0	26,463	26,463	32.1%	32.0%			N/A	N/A
GHI Plan A - Caremark				46.41	122.99																	54.93	145.58										
GHI Plan B	1	3	4	199.94	513.42	28.17	60.67									2,618	20,727	23,345	1	3	4	265.05	680.61	34.67	80.17	3,424	26,857	30,280	29.9%	29.8%			23%	32%
GHI Plan B - Caremark				46.41	122.99																	54.93	145.58										
Opt Out (Union)	-		-	70.83												0	0	-	-	-	-	70.83				0	0	-						
Total Local 3	**1**	**4**	**5**													**2,618**	**27,486**	**30,104**	**1**	**6**	**7**					**3,424**	**53,320**	**56,743**						
Local 101																																	
GHI Premiere	44	93	137	187.20	447.95	49.83	85.58									93,625	522,545	616,170	44	94	138	209.66	501.70	52.00	91.00	108,115	604,071	712,186	13.0%	13.1%			4%	6%
GHI Premiere - Caremark				39.95	105.86																	47.10	124.82										
GHI Standard	2	7	9	172.37	411.95	-	-									5,096	43,496	48,592	4	7	11	193.96	463.55	6.50	14.08	11,259	48,240	59,499	13.5%	13.6%			N/A	N/A
GHI Standard - Caremark				39.95	105.86																	47.10	124.82										
Opt Out (Union)	2		2	58.33												1,400	0	1,400	1		1	58.33				700	0	700						
Total Local 101	**48**	**100**	**148**													**100,121**	**566,041**	**666,161**	**49**	**101**	**150**					**120,074**	**652,311**	**772,385**						

KeySpan Boston Gas Rate Case
Corporate Services
Medical, Dental and Rx Cost Analysis

	Year 2002								Year 2002											Year 2003																
	Year 2002 Participants			Monthly Premium		Monthly Contributions			Year 2002 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Year 2003 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Premium 1/1/03 % change		Premium Mid Year % change		Contibutions % change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam	Mo.	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
LIU - Local 1049 & 1381																																				
Oxford - Union	149	296	445	228.17	604.64	-	-	6	149	296	445.00	250.98	665.10	-	-	464,773	2,446,724	2,911,497	140	283	423	*250.98*	*665.10*	-	-	502,723	2,692,960	3,195,683	11.3%	11.3%			N/A	N/A
Oxford Union - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
VYTRA HMO - Union	87	227	314	207.26	545.26	-	-									258,902	1,779,262	2,038,164	92	220	312	227.00	597.23	-	-	303,887	1,914,290	2,218,177	11.0%	11.0%			N/A	N/A
VYTRA HMO Union - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
United Healthcare HMO	5	8	13	249.03	628.55	-	-									17,386	70,701	88,087	5	9	14	280.33	707.56	30.00	60.00	17,915	83,748	101,663	13.4%	13.4%			N/A	N/A
United Healthcare HMO - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
Aetna NY - HMO	15	19	34	307.52	757.56	25.00	60.00									58,185	183,654	241,839	13	17	30	296.38	730.73	30.00	60.00	49,084	162,916	212,000	-1.0%	-0.8%			20%	0%
Aetna NY HMO - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
Aetna NJ - HMO			-	307.52	757.56	25.00	60.00									0	0	-			-	296.38	730.73	30.00	60.00	0	0	-	-1.0%	-0.8%			20%	0%
Aetna NJ HMO - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
HIP - Union LI	17	55	72	228.40	559.57	-	-									54,903	440,543	495,446	15	55	70	244.49	598.98	-	-	52,695	479,728	532,423	8.8%	8.9%			N/A	N/A
HIP Union LI - Caremark				40.73	107.92																	48.26	127.88			-	-	-							
Opt Out (Union)	59		59	70.83												50,150	0	50,150	52		52	70.83				44,200	0	44,200							
Total LIU	332	605	937													904,297	4,920,885	5,825,182	317	584	901					970,504	5,333,642	6,304,147							
Local 1-2																																				
Aetna Plan A			-	257.60	628.30	67.17	120.25									0	0	-			-	333.50	823.20	73.67	131.08	0	0	-	28.0%	29.3%			10%	9%
Aetna Plan A - Caremark				36.06	95.55																	42.53	112.69												
Aetna Plan B			-	298.40	738.00	84.50	146.25									0	0	-			-	340.00	961.00	91.00	157.08	0	0	-	14.4%	28.8%			8%	7%
Aetna Plan B - Caremark				36.06	95.55																	42.53	112.69												
GHI			-	220.04	538.14	91.00	159.25									0	0	-			-	259.14	633.77	95.33	165.75	0	0	-	17.8%	17.8%			5%	4%
GHI - Caremark				36.06	95.55																	42.53	112.69												
HIP (L 1-2)			-	224.11	549.01	84.50	146.25									0	0	-			-	240.21	588.55	91.00	157.08	0	0	-	8.7%	8.8%			8%	7%
HIP (L 1-2) - Caremark				36.06	95.55																-	42.53	112.69												
Opt Out (Union)			-	58.33												0	0	-			-	58.33				0	0	-							
Total Local 1-2	-	-	-													-	-	-	-	-	-					-	-	-							
Local 13507 - Colonial Gas - Cape																																				
Tufts	1	-	1	289.23	780.92	-	-									3,471	0	3,471	1	-	1	355.50	959.86	15.25	79.95	4,083	0	4,083	22.9%	22.9%			N/A	N/A
HMO Blue NE	-	1	1	348.48	914.07	11.74	57.04									0	10,284	10,284	-	1	1	399.13	1,050.35	37.07	125.18	0	11,102	11,102	14.5%	14.9%			216%	119%
Opt Out (Union)			-	83.33	208.33											0	0	-			-	83.33	208.33			0	0	-							
Total Local 13507	1	1	2													3,471	10,284	13,755	1	1	2					4,083	11,102	15,185							
Local 12012-3 - Energy North																																				
Anthem Blue Choice POS	-	-	-	305.43	798.72	16.54	43.27									0	0	-			-	366.22	957.70	19.83	51.88	0	0	-	19.9%	19.9%			20%	20%
Mattew Thornton HMO	-	4	4	304.09	795.21	15.20	39.76									0	36,262	36,262	-	2	2	364.62	953.49	18.23	47.67	0	21,740	21,740	19.9%	19.9%			20%	20%
Opt Out (Union)	-	1	1	47.92	125.00											0	1,500	1,500	-	1	1	47.92	125.00			0	1,500	1,500							
Total Local 12012-3	-	5	5													-	37,762	37,762	-	3	3					-	23,240	23,240							
Local 12012 - Essex / Malden / Lowell																																				
Tufts	1	10	11	289.22	780.91	14.46	39.05	7	1	11	12	241.11	651.00	13.69	37.01	3,197	91,241	94,438	2	10	12	282.12	761.71	16.48	44.51	7,459	100,696	108,154	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93												
HMO Blue NE	-	4	4	348.48	914.07	11.74	57.04									0	41,137	41,137																	
Harvard	-	1	1	262.09	712.88	14.46	39.05	7	-	1	1	262.09	712.88	13.69	37.01	0	8,100	8,100	-	1	1	304.72	828.84	16.48	44.51	0	9,412	9,412	16.3%	16.3%	0%	0%	14%	14%
Cigna Health Source			-	295.76	769.39	21.00	39.05	7			-	295.76	769.39	35.32	66.17	0	0	-			-	335.98	874.03	22.77	44.51	0	0	-	13.6%	13.6%	0%	0%	8%	14%
Fallon			-	231.76	602.58	14.46	39.05	7			-	231.76	602.58	13.69	37.01	0	0	-			-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	1	1	2	364.68	956.57	89.92	214.71	7	1	2	3	364.68	956.57	104.22	253.37	3,197	13,554	16,751	1	2	3	425.14	1,115.16	111.93	269.54	3,759	20,295	24,053	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)	-	-	-	54.17	125.00			7	0	1	1	54.17	125.02			0	875	875	-	1	1	54.17	125.00			0	1,500	1,500							
Total Local 12012	2	16	18						2	15	17					6,394	154,908	161,302	3	14	17					11,217	131,902	143,120							
Local 12003 - Boston Gas - Boston																																				
Tufts	43	100	143	289.22	780.91	14.46	39.05	7	47	98	145	241.11	651.00	13.69	37.01	144,768	853,339	998,107	48	106	154	282.12	761.71	16.48	44.51	179,009	1,067,373	1,246,383	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93												
Harvard	6	22	28	262.09	712.88	14.46	39.05	7	6	26	32	262.09	712.88	13.69	37.01	17,862	197,130	214,991	8	32	40	304.72	828.84	16.48	44.51	27,671	301,183	328,854	16.3%	16.3%	0%	0%	14%	14%
HMO Blue	-	1	1	348.48	914.07	11.74	57.04									0	10,284	10,284																	
Fallon	1	-	1	231.76	602.58	14.46	39.05	7	1	-	1	231.76	602.58	13.69	37.01	2,613	0	2,613	1	-	1	295.34	759.02	16.48	44.51	3,346	0	3,346	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	16	20	36	364.68	956.57	89.92	214.71	7	19	20	39	364.68	956.57	104.22	253.37	56,622	172,634	229,256	18	16	34	425.14	1,115.16	111.93	269.54	67,653	162,359	230,012	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)	1	24	25	62.50	166.67			7	2	20	22	62.50	166.69			1,188	43,337	44,524	4	27	31	62.50	166.67			3,000	54,000	57,000							
Total Local 12003	67	167	234						75	164	239					223,052	1,276,724	1,499,776	79	181	260					280,680	1,584,915	1,865,595							

KeySpan Boston Gas Rate Case
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Medical, Dental and Rx Cost Analysis

	Year 2002																		Year 2003																
	Year 2002 Participants			Monthly Premium		Monthly Contributions			Year 2002 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Year 2003 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Premium 1/1/03 % change		Premium Mid Year % change		Contibutions % change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam	Mo.	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
Local 318 - Boston Gas - Beverly																																			
Tufts	-	1	1	289.22	780.91	14.46	39.05	8	-	1	1	241.11	651.00	13.69	37.01	0	8,593	8,593	-	1	1	282.12	761.71	16.48	44.51	0	10,070	10,070	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93												
Harvard			-	262.09	712.88	14.46	39.05	8	1	-	1	262.09	712.88	13.69	37.01	1,987	0	1,987	1	-	1	304.72	828.84	16.48	44.51	3,459	0	3,459	16.3%	16.3%	0%	0%	14%	14%
Fallon			-	231.76	602.58	14.46	39.05	8	-	-	-	231.76	602.58	13.69	37.01	0	0	-			-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	-	1	1	364.68	956.57	89.92	214.71	8	-	1	1	364.68	956.57	104.24	253.36	0	8,593	8,593	-	1	1	425.14	1,115.16	111.93	269.54	0	10,147	10,147	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)			-	62.50	166.67							62.50	166.67			0	0	-			-	62.50	166.67			0	0	-						
Total Local 318	-	2	2						1	2	3					1,987	17,186	19,174	1	2	3					3,459	20,217	23,676						
Local 343 - Boston Gas - Central Mass																																			
Tufts	-	-	-	289.22	780.91	14.46	39.05	8	-	-	-	241.11	651.00	13.69	37.01	0	0	-			-	282.12	761.71	16.48	44.51	0	0	-	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93												
Cigna Health Source	-	-	-	295.76	769.39	21.00	39.05	8	-	-	-			35.32	66.17	0	0	-			-	335.98	874.03	22.77	44.51	0	0	-	13.6%	13.6%			8%	14%
Fallon	-	-	-	231.76	602.58	14.46	39.05	8	-	-	-			13.69	37.01	0	0	-			-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%			14%	14%
Opt Out (Union)	-	-	-	62.50	166.67							62.50	166.67			0	0	-			-	62.50	166.67			0	0	-						
Total Local 343	-	-	-						-	-	-					-	-	-	-	-	-					-	-	-						
Local 350 - Boston Gas - Wachusett																																			
Tufts			-	289.22	780.91	14.46	39.05	8	-		-	241.11	651.00	13.69	37.01	0	0	-			-	282.12	761.71	16.48	44.51	0	0	-	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93												
Cigna Health Source	-	-	-	295.76	769.39	21.00	39.05	8	-	1	1	295.76	769.39	35.32	66.17	0	5,626	5,626	-	1	1	335.98	874.03	22.77	44.51	0	9,954	9,954	13.6%	13.6%	0%	0%	8%	14%
Fallon			-	231.76	602.58	14.46	39.05	8	-	-	-	231.76	602.58	13.69	37.01	0	0	-			-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%	0%	0%	14%	14%
Opt Out (Union)			-	62.50	166.67							62.50	166.67			0	0	-			-	62.50	166.67			0	0	-						
Total Local 350	-	-	-						-	1	1					0	5,626	5,626	-	1	1					-	9,954	9,954						
Total Medical	977	1,790	2,767						78	182	260					2,405,772	13,504,964	15,910,736	1,022	1,796	2,818					2,793,696	15,035,431	17,829,127						

KeySpan Boston Gas Rate Case
Corporate Services
Medical, Dental and Rx Cost Analysis

	Year 2002																		Year 2003																
	Year 2002 Participants			Monthly Premium		Monthly Contributions			Year 2002 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Year 2003 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Premium 1/1/03 % change		Premium Mid Year % change		Contributions % change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam	Mo.	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
Dental																																			
Management Metlife	270	734	1,004	38.54	105.98	15.00	38.00									76,270	598,768	675,037	309	740	1,049	40.47	111.28	17.00	43.00	87,016	606,318	693,333	5.0%	5.0%			13%	13%
Management Delta Dental	77	237	314	25.47	80.73	10.00	30.00									14,294	144,276	156,570	84	235	319	27.51	87.20	17.00	43.00	10,594	124,644	135,238	8.0%	8.0%			70%	43%
Management - Opt Out	105	-	105	15.00												18,900	0	18,900	108	-	108	15.00				19,440	0	19,440						
Total Management	452	971	1,423						-	-	-					109,464	743,044	852,508	501	975	1,476					117,050	730,962	848,011						
Local 101 - GHI	46	99	145	11.40	49.03	2.17	9.75									5,095	46,665	51,760	48	100	148	13.04	56.08	4.33	17.33	5,015	46,496	51,511	14.4%	14.4%			100%	78%
Local 101 - Opt Out	3	-	3	12.50												450	0	450	2	-	2	12.50				300	0	300						
Total Local 101	49	99	148						-	-	-					5,545	46,665	52,210	50	100	150					5,315	46,496	51,811						
Local 3 - GHI	1	4	5	21.50	72.54	-	-									258	3,482	3,740	1	6	7	21.50	72.56	-	-	258	5,224	5,482	0.0%	0.0%			N/A	N/A
Local 3 - Opt Out	-	-	-	-												0	-	-	-	-	-	-				0	0	-						
Total Local 3	1	4	5						-	-	-					258	3,482	3,740	1	6	7					258	5,224	5,482						
Local 1-2 - GHI	-	-	-	16.71	65.39	14.08	22.75									0	0	-	-	-	-	16.71	65.39	15.17	24.92	0	0	-	0.0%	0.0%			8%	10%
Local 1-2 - Opt Out	-	-	-	12.50												0	0	-	-	-	-	12.50				0	0	-						
Total Local 1-2	-	-	-						-	-	-					0	0	0	-	-	-					0	0	0						
LIU - Local 1049 & 1381 - Metlife	254	612	866	47.42	118.57	-	-									144,536	870,778	1,015,314	267	592	859	47.42	118.57	-	-	151,934	842,321	994,255	0.0%	0.0%			N/A	N/A
LIU - Local 1049 & 1381 - Opt out	43	-	43	12.50												6,450	0	6,450	39	-	39	12.50				5,850	0	5,850						
Total Local 1049 & 1381	297	612	909						-	-	-					150,986	870,778	1,021,764	306	592	898					157,784	842,321	1,000,105						
Local 13507 - Colonial Gas - Cape	1	1	2	25.47	80.73	-	-									306	969	1,274	1	1	2	27.51	87.20	-	-	330	1,046	1,377	8.0%	8.0%			N/A	N/A
Total Local 13507	1	1	2						-	-	-					306	969	1,274	1	1	2					330	1,046	1,377						
Local 12012-3 - Energy North	-	5	5	25.47	80.73	-	-									0	4,844	4,844	-	3	3	27.51	87.20	-	-	0	3,139	3,139	8.0%	8.0%			N/A	N/A
Total Local 12012-03	-	5	5						-	-	-					0	4,844	4,844	-	3	3					0	3,139	3,139						
Local 12012 - Essex / Malden / Lo	2	16	18	25.47	80.73	-	-	7	2	15	17	24.09	76.34	-	-	592	14,474	15,066	3	14	17	27.51	87.20	-	-	990	14,650	15,640	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 12012	2	16	18						2	15	17					592	14,474	15,066	3	14	17					990	14,650	15,640						
Local 12003 - Boston Gas - Bostor	66	169	235	25.47	80.73	-	-	7	72	164	236	24.09	76.34	-	-	20,546	155,855	176,402	72	180	252	27.51	87.20	-	-	23,769	188,352	212,121	8.0%	8.0%	14%	14%	N/A	N/A
Local 12003 - Opt out	-	10	10	-	-				9	-	9	15.00	-	-	-	1,620	0	1,620	4	-	4	15.00				1,800	0	1,800						
Total Local 12003	66	179	245						81	164	245					22,166	155,855	178,022	76	180	256					25,569	188,352	213,921						
Local 318 - Boston Gas - Beverly	-	2	2	25.47	80.73	-	-	8	-	2	2	24.09	76.34			0	1,867	1,867	-	2	2	27.51	87.20	-	-	0	2,093	2,093	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 318	-	2	2						-	2	2					0	1,867	1,867	-	2	2					0	2,093	2,093						
Local 343 - Boston Gas - Central N	-	-	-	25.47	80.73	-	-	8			-	24.09	76.34			0	0	-	-	-	-	27.51	87.20	-	-	0	0	-	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 343	-	-	-						-	-	-					0	0	0	-	-	-					0	0	0						
Local 350 - Boston Gas - Wachuse	-	-	-	25.47	80.73	-	-	8	-	1	1	24.09	76.34			0	611	611	-	1	1	27.51	87.20	-	-	0	1,046	1,046	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 350	-	-	-						-	1	1					0	611	611	-	1	1					0	1,046	1,046						
Total Dental	868	1,889	2,757						83	182	265					289,317	1,842,588	2,131,905	938	1,874	2,812					307,296	1,835,330	2,142,625						
Total Medical, Dental & Rx Cost																2,695,089	15,347,552	18,042,641								3,100,991	16,870,761	19,971,752						

NOTES: Management Aetna rate may have additional savings.

KeySpan Boston Gas Rate Case
Boston Gas
Medical, Dental and Rx Cost Analysis

	Year 2002																		Year 2003																	
	Year 2002			Monthly					Year 2002			Monthly							Year 2003			Monthly							Premium				Contibutions	
	Participants			Premium		Contributions			Participants			Premium		Contributions		Annual Net Company Cost			Participants			Premium		Contributions		Annual Net Company Cost			1/1/03 % change		Mid Year % change		% change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam	Mo.	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
Management - Medical and Rx																																				
New England																																				
Tufts	11	51	62	276.04	745.33	45.00	130.00									30,497	376,582	407,079	12	46	58	281.65	760.43	55.00	160.00	39,138	398,743	437,880	18.4%	18.4%			22%	23%
Tufts Cost - Caremark Saving				-	-																	45.14	121.93													
Harvard	2	19	21	252.88	687.83	30.00	80.00									5,349	138,585	143,934	-	21	21	240.86	655.14	35.00	95.00	0	171,882	171,882	13.1%	13.0%			17%	19%
Tufts Cost - Caremark Saving				-	-																	45.14	121.93													
Cigna Health Source	-	1	1	295.76	769.39	45.00	130.00									0	7,673	7,673																		
Fallon	-	1	1	231.76	602.58	20.00	50.00									0	6,631	6,631																		
Management Opt Out	16		16	83.33												15,999	0	15,999	20		20	83.33				19,999	0	19,999								
Total Management Medical &	**29**	**72**	**101**													**51,846**	**529,471**	**581,317**	**32**	**67**	**99**					**59,137**	**570,624**	**629,761**								
Local 12012 - Essex / Malden / Lowell																																				
Tufts	8	61	69	289.22	780.91	14.46	39.05	7	7	62	69	241.11	651.00	13.69	37.01	23,753	531,465	555,218	8	65	73	282.12	761.71	16.48	44.51	29,835	654,521	684,356	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93													
HMO Blue NE	4	11	15	348.48	914.07	11.74	57.04									16,164	113,128	129,291																		
Harvard	-	1	1	262.09	712.88	14.46	39.05	7	4	10	14	262.09	712.88	13.69	37.01	6,955	50,680	57,635	4	11	15	304.72	828.84	16.48	44.51	13,836	103,532	117,367	16.3%	16.3%	0%	0%	14%	14%
Cigna Health Source	-	-	-	295.76	769.39	21.00	39.05	7	-	-	-	295.76	769.39	35.32	66.17	0	0	-	-	-	-	335.98	874.03	22.77	44.51	0	0	-	13.6%	13.6%	0%	0%	8%	14%
Fallon	-	-	-	231.76	602.58	14.46	39.05	7	3	9	12	231.76	602.58	13.69	37.01	4,579	35,631	40,210	-	-	-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	4	11	15	364.68	956.57	89.92	214.71	7	-	-	-	364.68	956.57	104.22	253.37	5,495	40,803	46,298	3	7	10	425.14	1,115.16	111.93	269.54	11,276	71,032	82,308	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)	-	9	9	54.17	125.00			7	-	7	7	54.17	125.02			0	11,751	11,751	-	8	8	54.17	125.00			0	12,000	12,000								
Total Local 12012	**16**	**93**	**109**						**14**	**88**	**102**					**56,947**	**783,457**	**840,404**	**15**	**91**	**106**					**54,946**	**841,085**	**896,031**								
Local 12003 - Boston Gas - Boston																																				
Tufts	50	258	308	289.22	780.91	14.46	39.05	7	51	254	305	241.11	651.00	13.69	37.01	161,678	2,207,325	2,369,002	46	247	293	282.12	761.71	16.48	44.51	171,551	2,487,181	2,658,732	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93													
Harvard	20	62	82	262.09	712.88	14.46	39.05	7	19	63	82	262.09	712.88	13.69	37.01	57,800	506,946	564,746	20	62	82	304.72	828.84	16.48	44.51	69,178	583,542	652,719	16.3%	16.3%	0%	0%	14%	14%
Fallon	-	-	-	231.76	602.58	14.46	39.05	7	-	1	1	231.76	602.58	13.69	37.01	0	3,959	3,959	-	1	1	295.34	759.02	16.48	44.51	0	8,574	8,574	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	19	29	48	364.68	956.57	89.92	214.71	7	18	26	44	364.68	956.57	104.22	253.37	58,920	235,552	294,472	19	24	43	425.14	1,115.16	111.93	269.54	71,412	243,539	314,950	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)	1	31	32	62.50	166.67			7	-	32	32	62.50	166.69			313	63,172	63,484	1	24	25	62.50	166.67			750	48,000	48,750								
Total Local 12003	**90**	**380**	**470**						**88**	**376**	**464**					**278,711**	**3,016,954**	**3,295,664**	**86**	**358**	**444**					**312,890**	**3,370,836**	**3,683,726**								
Local 318 - Boston Gas - Beverly																																				
Tufts	9	55	64	289.22	780.91	14.46	39.05	8	8	55	63	241.11	651.00	13.69	37.01	26,561	472,626	499,187	8	54	62	282.12	761.71	16.48	44.51	29,835	543,756	573,591	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93													
Harvard	3	6	9	262.09	712.88	14.46	39.05	8	3	7	10	262.09	712.88	13.69	37.01	8,933	54,021	62,954	3	8	11	304.72	828.84	16.48	44.51	10,377	75,296	85,672	16.3%	16.3%	0%	0%	14%	14%
Fallon	-	-	-	231.76	602.58	14.46	39.05	8	-	-	-	231.76	602.58	13.69	37.01	0	0	-	-	-	-	295.34	759.02	16.48	44.51	0	0	-	27.4%	26.0%	0%	0%	14%	14%
Blue Choice POS	5	6	11	364.68	956.57	89.92	214.71	8	5	6	11	364.68	956.57	104.24	253.36	15,913	51,559	67,472	5	5	10	425.14	1,115.16	111.93	269.54	18,793	50,737	69,530	16.6%	16.6%	0%	0%	24%	26%
Opt Out (Union)	-	3	3	62.50	166.67					3	3	62.50	166.67			0	6,000	6,000	-	3	3	62.50	166.67			0	6,000	6,000								
Total Local 318	**17**	**70**	**87**						**16**	**71**	**87**					**51,407**	**584,205**	**635,613**	**16**	**70**	**86**					**59,004**	**675,789**	**734,793**								
Local 343 - Boston Gas - Central Mass																																				
Tufts	-	-	-	289.22	780.91	14.46	39.05	8	-	1	1	241.11	651.00	13.69	37.01	0	5,626	5,626	-	1	1	282.12	761.71	16.48	44.51	0	10,070	10,070	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93													
Cigna Health Source	4	13	17	295.76	769.39	21.00	39.05	8	4	11	15			35.32	66.17	3,266	32,155	35,421	4	11	15	335.98	874.03	22.77	44.51	15,034	109,497	124,531	13.6%	13.6%			8%	14%
Fallon	-	3	3	231.76	602.58	14.46	39.05	8	-	3	3			13.69	37.01	0	5,874	5,874	-	3	3	295.34	759.02	16.48	44.51	0	25,722	25,722	27.4%	26.0%			14%	14%
Opt Out (Union)	-	-	-	62.50	166.67				-	-	-	62.50	166.67			0	0	-	-	-	-	62.50	166.67			0	0	-								
Total Local 343	**4**	**16**	**20**						**4**	**15**	**19**					**3,266**	**43,655**	**46,921**	**4**	**15**	**19**					**15,034**	**145,289**	**160,323**								
Local 350 - Boston Gas - Wachusett																																				
Tufts	-	3	3	289.22	780.91	14.46	39.05	8	1	4	5	241.11	651.00	13.69	37.01	2,084	31,405	33,489	1	5	6	282.12	761.71	16.48	44.51	3,729	50,348	54,077	13.2%	13.2%	-5.2%	-5.2%	14%	14%
Tufts Cost - Caremark Saving												33.05	89.23									45.14	121.93													
Cigna Health Source	1	4	5	295.76	769.39	21.00	39.05	8	1	3	4	295.76	769.39	35.32	66.17	3,183	28,563	31,745	2	2	4	335.98	874.03	22.77	44.51	7,517	19,908	27,426	13.6%	13.6%	0%	0%	8%	14%
Fallon	1	3	4	231.76	602.58	14.46	39.05	8	1	3	4	231.76	602.58	13.69	37.01	2,614	20,336	22,950	1	3	4	295.34	759.02	16.48	44.51	3,346	25,722	29,069	27.4%	26.0%	0%	0%	14%	14%
Opt Out (Union)	-	1	1	62.50	166.67				-	-	-	62.50	166.67			0	2,000	2,000	-	-	-	62.50	166.67			0	0	-								
Total Local 350	**2**	**11**	**13**						**3**	**10**	**13**					**7,880**	**82,304**	**90,184**	**4**	**10**	**14**					**14,593**	**95,979**	**110,571**								
Total Medical	**158**	**642**	**800**						**125**	**560**	**685**					**450,057**	**5,040,046**	**5,490,102**	**157**	**611**	**768**					**515,604**	**5,699,601**	**6,215,205**								

KeySpan Boston Gas Rate Case
Boston Gas
Medical, Dental and Rx Cost Analysis

	Year 2002																		Year 2003																	
	Year 2002 Participants			Monthly Premium		Monthly Contributions			Year 2002 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Year 2003 Participants			Monthly Premium		Monthly Contributions		Annual Net Company Cost			Premium 1/1/03 % change		Premium Mid Year % change		Contibutions % change	
	Ind	Fam	Total	Ind	Fam	Ind	Fam	Mo.	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam	Total	Ind	Fam	Ind	Fam	Ind	Fam
Dental																																				
Management Delta Dental	16	83	99	25.47	80.73	10.00	30.00									2,970	50,527	53,497	14	82	96	27.51	87.20	17.00	43.00	1,766	43,493	45,258	8.0%	8.0%			70%	43%
Management - Opt Out	4	-	4	15.00												720	0	720	5	-	5	15.00				900	0	900						
Total Management	20	83	103						-	-	-					3,690	50,527	54,217	19	82	101					2,666	43,493	46,158						
Local 12012 - Essex / Malden	16	88	104	25.47	80.73	-	-	7	14	83	97	24.09	76.34	-	-	4,398	79,875	84,273	14	85	99	27.51	87.20	-	-	4,622	88,944	93,566	8.0%	8.0%	14%	14%	N/A	N/A
Local 12012 - Opt out	-	3	3						-	3	3									3	3													
Total Local 12012	16	91	107						14	83	100					4,398	79,875	84,273	14	88	102					4,622	88,944	93,566						
Local 12003 - Boston Gas - Bo	69	367	436	25.47	80.73	-	-	7	80	372	452	24.09	76.34	-	-	22,278	346,929	369,206	78	356	434	27.51	87.20	-	-	25,749	372,518	398,268	8.0%	8.0%	14%	14%	N/A	N/A
Local 12003 - Opt out	-	2	2	-	-				2	-	2	15.00	-	-	-	360	0	360	-	2	2	15.00				360	0	360						
Total Local 12003	69	369	438						82	372	454					22,638	346,929	369,566	78	358	436					26,109	372,518	398,628						
Local 318 - Boston Gas - Beve	14	65	79	25.47	80.73	-	-	8	15	70	85	24.09	76.34			4,317	63,740	68,057	15	71	86	27.51	87.20	-	-	4,952	74,294	79,246	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 318	14	65	79						15	70	85					4,317	63,740	68,057	15	71	86					4,952	74,294	79,246						
Local 343 - Boston Gas - Cent	4	16	20	25.47	80.73	-	-	8	4	15	19	24.09	76.34			1,178	14,328	15,506	4	15	19	27.51	87.20	-	-	1,320	15,696	17,016	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 343	4	16	20						4	15	19					1,178	14,328	15,506	4	15	19					1,320	15,696	17,016						
Local 350 - Boston Gas - Wac	2	11	13	25.47	80.73	-	-	8	2	10	12	24.09	76.34			589	9,659	10,249	3	9	12	27.51	87.20	-	-	990	9,418	10,408	8.0%	8.0%	14%	14%	N/A	N/A
Total Local 350	2	11	13						2	10	12					589	9,659	10,249	3	9	12					990	9,418	10,408						
Total Dental	125	635	760						117	550	670					36,811	565,058	601,869	133	623	756					40,659	604,363	645,023						
Total Medical, Dental & Rx Cost																486,868	5,605,103	6,091,971								556,263	6,303,964	6,860,228						

G

H

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Pension Expense

	Column A Description	Column B Direct Amount	Column C Allocated Amount	Column D Total Amount	
1	Pension Plan Contributions (3 Year Average)			21,153,361	C
2	Operations and Maintenance Expense	17,180,551	904,884	18,085,435	D
3	2002 Pension Expense			6,230,016	A
4	**Total Pension Expense Adjustment**			**11,855,419**	

Boston Gas Summary Of Pensions Expense

Three Year Average Funding		Boston Gas	Serve Co Allocated
2002	44,460,083		
2001	19,000,000		
2000	0		
Total	63,460,083		
Average	C **21,153,361**	20,000,642	1,152,719
		85.94%	78.5%
Operation & Maintenance	**18,085,435**	17,188,552	904,884
	D		

Test Year Expense

	Gross	Capitalized	Net		
Boston Gas	6,854,474	$ 963,953	5,890,521	**85.94%**	See Operation & Maintenance Summary (Labor)
Serve Co Allocated	432,312	$ 92,817	339,495	**78.50%**	See Operation & Maintenance Summary (Labor)
	7,286,786	$ 1,056,770	**6,230,016**		
			A		

Boston Gas Company
Adjustment To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Insurance Expense

	Policy	2002 Premium Expense	Allocated % To Boston Gas	2002 Expense
1	Travel Accident	71,056	9.80%	6,963
2	Captive- Gen. Liability	810,225	79.00%	640,078
3	Excess Liability	3,070,839	9.80%	300,942
4	Excess D & O Liability	1,069,725	9.80%	104,833
5	Property	3,096,154	12.80%	396,308
6	Terrorism	501,755	12.80%	64,225
7	Blanket Crime	52,490	9.80%	5,144
8	**Total**	8,672,244		**1,518,493**

	Policy	Annualized Premium Costs *	Boston Percentage	Annualized Expense
9	Travel Accident	0	9.80%	0
10	Captive- Gen. Liability	1,068,690	79.00%	844,265
11	Excess Liability	3,464,802	9.80%	339,551
12	Excess D & O Liability	1,361,707	9.80%	133,447
13	Property	5,881,175	12.80%	752,790
14	Terrorism	0	12.80%	0
15	Blanket Crime	52,490	9.80%	5,144
16	**Total**	11,828,864		**2,075,197**

17	**Total Insurance Expense Adjustment**	**556,705**

Back up.
See Exhibit.

*Reflects latest Insurance Premiums
for 2002 through 2003

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Property Leases

		Test Year 2002 Expense	Lease Expense Annualized	Lease Expense Adjustment
1	LNG Tank Lease	(2) 1,378,544	(1) 1,584,000	205,456
2	One Beacon Street, Boston	(B) 502,565	0	(502,565)
3	Norwood, Ma	(A) 222,248	0	(222,248)
4	Waltham, Ma.	0	(C) 1,560,619	1,560,619
5	Total Property Lease Adjustment	2,103,357	3,144,619	1,041,262

(A) Morse ST. Norwood Lease Details
(B) Beacon ST. Lease Details
(C) Boston Lease Adjustment

(1) LNG Lease Amortization Schedule
(2) LNG. Lease Amortization Schedule

Fleet Capital Leasing 4/99

G:\SHARED\FINACCT\10K\2000\[boston -LTD-00.xls]ltd-sinkfund
09-Feb-01

Boston Gas Company
LNG Lease Amortization Schedule

491832 - 486945 G/L

4,917 var

GL reflects 163,856 booked for Jul 2000 which should have been 168,813

principle amount each Jan & July.

Payment #	Month	Payment	Principle	Interest	Principal Bal	2,001	2,002	2,003	2,004	2,005	Remainder
0					$14,833,921						
1	01-Jul-99	586,544	159,123	427,421	14,674,798						
2	01-Jan-00	586,544	163,896	422,648	14,510,902						
3	01-Jul-00	586,544	168,813	417,731	14,342,089						
4	01-Jan-01	586,544	173,878	412,666	14,168,211						
5	01-Jul-01	586,544	179,094	407,450	13,989,117	352,972					
6	01-Jan-02	586,544	184,467	402,077	13,804,650 - PAID IN 2002						
7	01-Jul-02	792,000	401,620	390,380	13,403,030		586,087				
8	01-Jan-03	792,000	413,669	378,331	12,989,361						
9	01-Jul-03	792,000	426,079	365,921	12,563,281			839,748			
10	01-Jan-04	792,000	438,862	353,138	12,124,420						
11	01-Jul-04	792,000	452,027	339,973	11,672,392				890,889		
12	01-Jan-05	792,000	465,588	326,412	11,206,804						
13	01-Jul-05	792,000	479,556	312,444	10,727,248					945,144	
14	01-Jan-06	792,000	493,943	298,057	10,233,306						
15	01-Jul-06	792,000	508,761	283,239	9,724,545						
16	01-Jan-07	792,000	524,024	267,976	9,200,521						
17	01-Jul-07	792,000	539,744	252,256	8,660,777						
18	01-Jan-08	792,000	555,937	236,063	8,104,840						
19	01-Jul-08	792,000	572,615	219,385	7,532,226						
20	01-Jan-09	792,000	589,793	202,207	6,942,432						
21	01-Jul-09	792,000	607,487	184,513	6,334,945						
22	01-Jan-10	792,000	625,712	166,288	5,709,234						
23	01-Jul-10	792,000	644,483	147,517	5,064,751						
24	01-Jan-11	792,000	663,817	128,183	4,400,933						
25	01-Jul-11	792,000	683,732	108,268	3,717,201						
26	01-Jan-12	792,000	704,244	87,756	3,012,957						
27	01-Jul-12	792,000	725,371	66,629	2,287,586						
28	01-Jan-13	792,000	747,132	44,868	1,540,453						
29	01-Jul-13	792,000	769,546	22,454	770,907						
30	01-Jan-14	792,000	770,907	21,093	0						10,727,248
		22,527,264	14,833,921	7,693,343	-	352,972	586,087	839,748	890,889	945,144	10,727,248
											14,342,089

586,544
792,000
1,378,544
2

792,000
792,000
1,584,000
1

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Lease

Boston Gas Lease Adjustment

	2002 Leased Costs		Boston O&M Expense
Beacon Street Lease Costs (E)	$742,854		$502,565 (B)
Norwood Lease Costs (D) –	$358,142		$222,248 (A)
	$1,100,996	65.83%	$724,813
Waltham Lease Costs	$2,370,591 (1)		$1,560,619 (C)

1 ABED - See Lease Details Norwood.

52 Second Avenue, Waltham MA.
Lease Sheet.

Cost Type: 832, BGC Morse St. Norwood

R Company	Project		RSPN Cost Center-3 Digit		Activity		GL Account Type	GL Account	Actual Amt	Metrics		O&M
01 Boston Gas	K02149	NE Plant Accounting	057	Facilities Management Dept	002941	Plant Accounting	Capital	10798	$ 323.37	0.05%	$ 175.50	
01 Boston Gas	K02149	NE Plant Accounting	519	Financial Services	002941	Plant Accounting	Capital	10798	$ 3,537.94	0.54%	$ 1,920.14	
01 Boston Gas	K00193	IT Tech Plan & Integ	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 170.65	0.03%	$ 92.62	$ 92.62
01 Boston Gas	K00193	IT Tech Plan & Integ	084	IT Tech Planning. & Integration	002004	General & Administrative Expenses	Operations	9390K	$ 1,867.00	0.28%	$ 1,013.27	$ 1,013.27
01 Boston Gas	K00199	IT Customer Relations	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 572.55	0.09%	$ 310.74	$ 310.74
01 Boston Gas	K00199	IT Customer Relations	086	IT Customer Relations	002004	General & Administrative Expenses	Operations	9390K	$ 6,264.14	0.95%	$ 3,399.73	$ 3,399.73
01 Boston Gas	K02060	Customer Relations - Boston Gas	057	Facilities Management Dept	003188	Business Support	Operations	9390K	$ 2,896.83	0.44%	$ 1,572.19	$ 1,572.19
01 Boston Gas	K02060	Customer Relations - Boston Gas	531	NE Customer Relations	003188	Business Support	Operations	9390K	$ 31,693.66	4.80%	$ 17,201.04	$ 17,201.04
01 Boston Gas	K02148	NE General Accounting	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 323.37	0.05%	$ 175.50	$ 175.50
01 Boston Gas	K02148	NE General Accounting	519	Financial Services	002004	General & Administrative Expenses	Operations	9390K	$ 3,537.94	0.54%	$ 1,920.14	$ 1,920.14
01 Boston Gas	K02152	NE Rates Dept - Massachusetts	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 373.78	0.06%	$ 202.86	$ 202.86
01 Boston Gas	K02152	NE Rates Dept - Massachusetts	518	NE Rates & Regulatory	002004	General & Administrative Expenses	Operations	9390K	$ 4,089.44	0.62%	$ 2,219.45	$ 2,219.45
01 Boston Gas							Total		$ 55,650.67	8.43%	$ 30,203.19	$ 28,107.55
03 Colonial Lowell							Total		$ 5,520.33	0.84%	$ 2,996.04	
06 Energy North							Total		$ 3,009.51	0.46%	$ 1,633.35	
31 Corporate Services	K02060	Customer Relations - Boston Gas	531	NE Customer Relations	003188	Business Support	Operations	9030K	$ 186,545.59	28.27%	$ 101,243.56	$ 68,845.62
31 Corporate Services	K00193	IT Tech Plan & Integ	084	IT Tech Planning. & Integration	002004	General & Administrative Expenses	Operations	9210K	$ 46,367.09	7.03%	$ 25,164.73	$ 17,112.02
31 Corporate Services	K00199	IT Customer Relations	086	IT Customer Relations	002004	General & Administrative Expenses	Operations	9210K	$ 231,887.60	35.14%	$ 125,851.95	$ 85,579.32
31 Corporate Services	K02148	NE General Accounting	519	Financial Services	002004	General & Administrative Expenses	Operations	9210K	$ 30,623.38	4.64%	$ 16,620.17	$ 11,301.72
31 Corporate Services	K02152	NE Rates Dept - Massachusetts	518	NE Rates & Regulatory	002004	General & Administrative Expenses	Operations	9210K	$ 30,623.38	4.64%	$ 16,620.17	$ 11,301.72
31 Corporate Services	K02149	NE Plant Accounting	519	Financial Services	002941	Plant Accounting	Operations Other	9400K	$ 30,623.38	4.64%	$ 16,620.17	
31 Corporate Services							Total		$ 556,670.42	84.36%	$ 302,120.76	$ 194,140.40
34 Electric Services LLC							Total		$ 18,893.03	2.86%	$ 10,253.78	
35 Generation Services LLC							Total		$ 619.04	0.09%	$ 335.97	
37 Energy Delivery - LI							Total		$ 6,458.08	0.98%	$ 3,504.98	
38 Energy Delivery - NY							Total		$ 12,778.45	1.94%	$ 6,935.23	
42 Ravenswood Services LLC							Total		$ 257.92	0.04%	$ 139.98	
44 Energy Trading Company							Total		$ 34.40	0.01%	$ 18.67	
								Total Pool Norwood location	$ 659,891.85	100.00%	$ 358,141.94	$ 222,247.94
								Rent Expense Morse St	$ 358,141.94			$ 235,645.30

(A)

(B)

Cost Type: 846, BGC Beacon Street

R Company		Project		RSPN Cost Center-3 Digit		Activity		GL Account Type	GL Account	Actual Amt			O&M
01	Boston Gas	K00201	Legal Operating Expense	008	Legal Department Internal	002953	Gas - New England	Operations	9390K	$ 34,191.52	2.92%	$ 21,694.84	$ 21,694.84
01	Boston Gas	K00201	Legal Operating Expense	057	Facilities Management Dept	002953	Gas - New England	Operations	9390K	$ 3,125.14	0.27%	$ 1,982.93	$ 1,982.93
01	Boston Gas	K00205	IT Telecomm	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 181.87	0.02%	$ 115.40	$ 115.40
01	Boston Gas	K00205	IT Telecomm	089	IT Telecommunications	002004	General & Administrative Expenses	Operations	9390K	$ 1,989.78	0.17%	$ 1,262.53	$ 1,262.53
01	Boston Gas	K00415	VP Gas Production & Control	057	Facilities Management Dept	002031	Exec General & Admin Expense	Operations	9390K	$ 1,043.63	0.09%	$ 662.19	$ 662.19
01	Boston Gas	K00415	VP Gas Production & Control	630	VP Production & Control NE	002031	Exec General & Admin Expense	Operations	9390K	$ 11,418.12	0.98%	$ 7,244.90	$ 7,244.90
01	Boston Gas	K00416	VP NE Sales & Mktg	057	Facilities Management Dept	002031	Exec General & Admin Expense	Operations	9390K	$ 1,043.63	0.09%	$ 662.19	$ 662.19
01	Boston Gas	K00416	VP NE Sales & Mktg	171	VP Gas Sales & Marketing NE	002031	Exec General & Admin Expense	Operations	9390K	$ 11,418.12	0.98%	$ 7,244.90	$ 7,244.90
01	Boston Gas	K00417	President NE	057	Facilities Management Dept	002031	Exec General & Admin Expense	Operations	9390K	$ 1,043.63	0.09%	$ 662.19	$ 662.19
01	Boston Gas	K00417	President NE	160	EVP Keyspan Energy Delivery NE	002031	Exec General & Admin Expense	Operations	9390K	$ 11,418.12	0.98%	$ 7,244.90	$ 7,244.90
01	Boston Gas	K02158	Community Affairs NE	057	Facilities Management Dept	002004	General & Administrative Expenses	Operations	9390K	$ 3,651.06	0.31%	$ 2,316.63	$ 2,316.63
01	Boston Gas	K02158	Community Affairs NE	345	Corporate Affairs NE	002004	General & Administrative Expenses	Operations	9390K	$ 39,945.48	3.41%	$ 25,345.78	$ 25,345.78
01	Boston Gas							Total		$ 120,470.10	10.29%	$ 76,439.40	$ 76,439.40
03	Colonial Lowell							Total		$ 32,770.38	2.80%	$ 20,793.11	
06	Energy North							Total		$ 23,476.68	2.01%	$ 14,896.17	
31	Corporate Services	K00201	Legal Operating Expense	008	Legal Department Internal	002953	Gas - New England	Operations	9210K	$ 295,952.64	25.28%	$ 187,784.70	$ 127,693.60
31	Corporate Services	K00205	IT Telecomm	089	IT Telecommunications	002004	General & Administrative Expenses	Operations	9210K	$ 49,415.98	4.22%	$ 31,354.90	$ 21,321.33
31	Corporate Services	K00415	VP Gas Production & Control	630	VP Production & Control NE	002031	Exec General & Admin Expense	Operations	9210K	$ 98,832.09	8.44%	$ 62,709.88	$ 42,642.72
31	Corporate Services	K00416	VP NE Sales & Mktg	171	VP Gas Sales & Marketing NE	002031	Exec General & Admin Expense	Operations	9210K	$ 98,832.09	8.44%	$ 62,709.88	$ 42,642.72
31	Corporate Services	K00417	President NE	160	EVP Keyspan Energy Delivery NE	002031	Exec General & Admin Expense	Operations	9210K	$ 98,832.09	8.44%	$ 62,709.88	$ 42,642.72
31	Corporate Services	K02158	Community Affairs NE	345	Corporate Affairs NE	002004	General & Administrative Expenses	Operations	9210K	$ 345,757.20	29.53%	$ 219,386.15	$ 149,182.59
31	Corporate Services							Total		$ 987,622.09	84.36%	$ 626,655.39	$ 426,125.66
34	Electric Services LLC							Total		$ 1,667.68	0.14%	$ 1,058.16	
35	Generation Services LLC							Total		$ 659.73	0.06%	$ 418.60	
37	Energy Delivery - LI							Total		$ 1,062.91	0.09%	$ 674.43	
38	Energy Delivery - NY							Total		$ 2,712.26	0.23%	$ 1,720.95	
42	Ravenswood Services LLC							Total		$ 274.88	0.02%	$ 174.41	
44	Energy Trading Company							Total		$ 36.65	0.00%	$ 23.25	
									Total Pool Beacon location	$ 1,170,753.36	100.00%	$ 742,853.88	$ 502,565.06
									Rent Expense Beacon St	$ 742,853.88			$ 502,565.06

E

D

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52 Second Avenue, Waltham, MA

	YEAR	RENT/sf/year	RSF	Base Rent
1	2003	$0.00	113,532	$0
2	2004	$17.00	113,532	$1,930,044
3	2005	$17.75	113,532	$2,015,193
4	2006	$18.50	113,532	$2,100,342
5	2007	$19.25	113,532	$2,185,491
6	2008	$20.00	113,532	$2,270,640
7	2009	$20.75	113,532	$2,355,789
8	2010	$21.50	113,532	$2,440,938
9	2011	$22.25	113,532	$2,526,087
10	2012	$23.00	113,532	$2,611,236
11	2013	$23.75	113,532	$2,696,385
12	2014	$24.50	113,532	$2,781,534
13	2015	$25.25	113,532	$2,866,683
14	2016	$26.00	113,532	$2,951,832
15	2017	$26.75	113,532	$3,036,981
16	2018	$27.50	113,532	$3,122,130
17	2019	$28.25	113,532	$3,207,279
18	2020	$29.00	113,532	$3,292,428
19	2021	$29.75	113,532	$3,377,577
20	2022	$30.50	113,532	$3,462,726
			total	$51,231,315

Tenant Improvement Allowance: $26 per rentable square	($2,951,832)
Refurbishment Allowance: $5 per rentable square in yr 11	($567,660)
Off-Site Parking: additional cost per month	?
Cafeteria Subsidy:	?
Office Furniture Acquisition Contigency: 15% of $2million	($300,000)
	$47,411,823
divided by 20	**$2,370,591**

ACCOUNTING PRONOUNCEMENTS:

FAS-13 Accounting for Leases

FTB 85-3 Accounting for Operating Leases with Scheduled Rent Increases

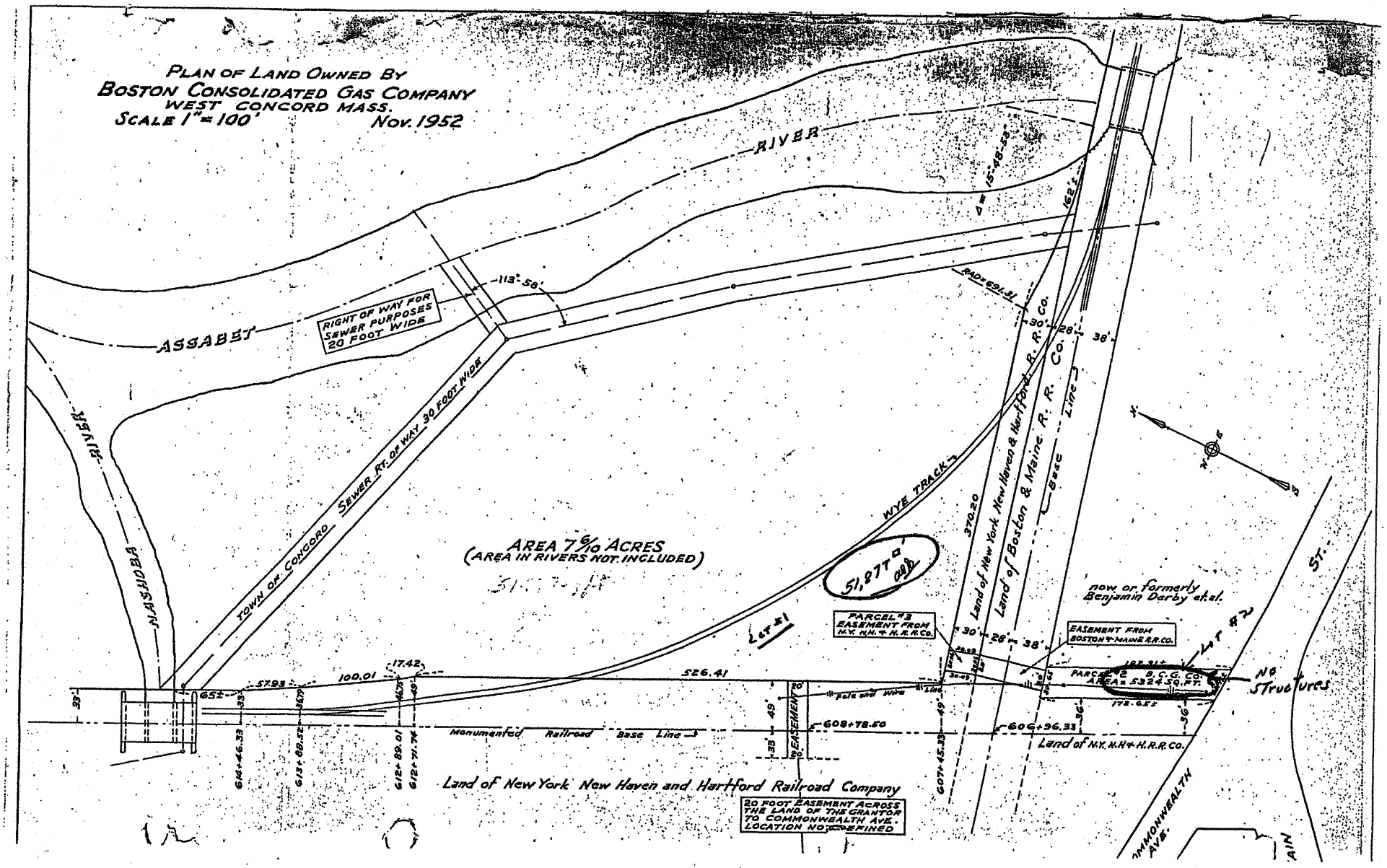
FTB 88-1 Issues Relating to Accounting for Leases

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Gain on Sale of Utility Property

1	Sale Proceeds	1,436,570
2	Less: Net Book Value of Building and Equipment	(156,870)
3	Net Proceeds	**1,279,700**
4	% Of Proceeds to Utility Property	212,430
5	16.60%	
6	Book Value of Land	(9,950)
7	Net Gain on Sale of Utility Property	**202,480**
8	Amortized Over Five Years	**40,496**

Land :	**Sq. Ft.**	**%**
Plant Held For Future Use		
6 6/10 Acres x 43560	287496	83.4%
Utility Land 51877 + 5324	57201	16.6%
	344697	**100.0%**


PLAN OF LAND OWNED BY
BOSTON CONSOLIDATED GAS COMPANY
WEST CONCORD MASS.
SCALE 1" = 100'
NOV. 1952
ASSABET
RIVER
NASHOBA
RIVER
RIGHT OF WAY FOR SEWER PURPOSES 20 FOOT WIDE
TOWN OF CONCORD SEWER RT. OF WAY 30 FOOT WIDE
113°-58'
Δ = 15°-48'-53"
162'±
RAD = 691.31
AREA 7 6/10 ACRES
(AREA IN RIVERS NOT INCLUDED)
WYE TRACK
51,877 □'
370.20
Land of New York New Haven & Hartford R. R. Co.
Land of Boston & Maine R. R. Co.
Base Line
now or formerly Benjamin Derby et.al.
PARCEL #3 EASEMENT FROM N.Y. N.H. & H.R.R.Co.
EASEMENT FROM BOSTON & MAINE R.R.CO.
PARCEL #2 B.C.G. CO. AREA = 5324 SQ. FT.
No Structures
Lot #1
Lot #2
526.41
100.01
57.93
17.42
65±
Pole and Wire Line
608+78.50
606+96.33
Monumented Railroad Base Line
EASEMENT
Land of N.Y. N.H. & H.R.R.Co.
Land of New York New Haven and Hartford Railroad Company
20 FOOT EASEMENT ACROSS THE LAND OF THE GRANTOR TO COMMONWEALTH AVE. LOCATION NO. DEFINED
614+46.33
613+88.52
612+89.01
612+71.74
607+45.33
172.65±
182.31±
COMMONWEALTH AVE.
ST.

Current Situation

Frequently Asked Questions

Publications

Other Information

Soils Home Page

MSUcares Home Page

Soils

How many one thousand square feet in an acre?

There are 43.56 one thousand square feet in an acre; an acre has 43,560 square feet.

Mississippi State University is an equal opportunity institution.
Recommendations on this web site do not endorse any commercial products or trade names.

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Postage Increase

1	Postage Fees Annualized	2,548,084
2	Test Year 2002 Postage Expense	2,423,592
3	**Total Postage Adjustment**	**124,491**

See Work Sheet

BOSTON GAS
POSTAGE ADJUSTMENT

	CO 31 2002	CO 01 2002	CO 01 2003	INCREASE
			10.83%	
JANUARY	255,500.00	191,591.00	212,340.31	20,749.31
FEBRUARY	255,500.00	191,591.00	212,340.31	20,749.31
MARCH	258,500.00	191,591.00	212,340.31	20,749.31
APRIL	256,500.00	191,591.00	212,340.31	20,749.31
MAY	255,500.00	191,591.00	212,340.31	20,749.31
JUNE	455,650.00	191,591.00	212,340.31	20,749.31
JULY	555,660.97	212,340.31	212,340.31	-
AUGUST	514,383.85	212,340.31	212,340.31	-
SEPTEMBER	438,619.85	212,340.31	212,340.31	-
OCTOBER	250,193.69	212,340.31	212,340.31	-
NOVEMBER	6,170.66	212,340.31	212,340.31	-
DECEMBER	(90,058.96)	212,340.31	212,340.31	-
	3,412,120.06	**2,423,587.83**	**2,548,083.66**	**124,495.83**

2002 Postage increase of 10.83% July 1,2002

Co 31 (Serve Co)
Account 921
Project K02036
Activity 1090
Cost 370

CO 01 (Boston)
Account 939
Project K02036
Activity 1090

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Strike Contingency Costs

1	Strike Contingency Costs Deferred	321,865	See Details
2	Length of Union Contract	4 Years	
3	**Total Strike Contingency Costs Adjustment**	**80,466**	

Strike Preparation Account (Activity 3237)

Accounts Payable Invoices

2002

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Date	Vendor	Entered Dr	Entered Cr	Invoice #
19-Mar-02	VANCE EXECUTIVE PROTECTIO	35,000.00		19MAR02
12-Apr-02	ARRICALE, FRANK A	584.50		12-APR-2002
12-Apr-02	BOB CHURCHILL	906.27		12-APR-2002
12-Apr-02	GILES, JAMES C	2,101.35		12-APR-2002
12-Apr-02	JAMES J TOBIN, ESQ	13,006.00		12-APR-2002
12-Apr-02	JOHN DOHERTY	2,169.18		12-APR-2002
12-Apr-02	KENNETH BETTS	183.50		12-APR-2002
12-Apr-02	KODZIS, EDWARD M	420.00		12-APR-2002
12-Apr-02	LOONIE, EDWARD F	740.27		12-APR-2002
12-Apr-02	MICHAEL MCGOLDRICK	720.22		12-APR-2002
9-May-02	AMERICAN EXPRESS TRAVEL	22,719.00		01767509
2-May-02	COMDESIGN SYSTEMS CORP	660.00		1360
5-Apr-02	AEO MANAGEMENT SERVICES	558.55		568
5-Apr-02	HOJNACKI, ADAM	604.08		02-APR-2002
12-Apr-02	HOWLAND, RICHARD	152.48		11-APR-02
21-Mar-02	K G BETTS	1,078.00		22
3-Apr-02	NEW ENGLAND UTILITY CONST	320.44		A0003104-03
27-Jun-02	FEENEY BROTHERS EXCAVATIO	590.40		04237
21-Mar-02	K G BETTS	1,257.90		21
4-Apr-02	CITY OF MALDEN	8,448.00		29983
10-Apr-02	TOWN OF WILMINGTON	1,408.00		#99 173
10-Jul-02	BOSTON POLICE DETAIL BILL	8,839.76		845062
8-Mar-02	K G BETTS	2,310.00		15-A
3-Apr-02	DELL COMPUTER	329.90		792372585
3-Apr-02	DELL COMPUTER	5.50		792372585
3-Apr-02	DELL COMPUTER	0.01		792372585
3-Apr-02	DELL COMPUTER	16.49		792372585
3-Apr-02	DELL COMPUTER		33.00	792372585
3-Apr-02	DELL COMPUTER	16.50		792372585
3-Apr-02	DELL COMPUTER	16.78		792372585
12-Apr-02	DEVIR, JAMES P	2,799.37		12-APR-2002
12-Apr-02	RAYMOND JOHNSON	183.80		12-APR-2002
12-Apr-02	SABIN, BRUCE T	132.74		12-APR-2002
12-Apr-02	WALLACE BELLAFONTAINE	158.25		12-APR-2002
26-Mar-02	G & D WAREHOUSING & DISTR	75.00		2775
29-Mar-02	HERTZ LOCAL EDITION	123.69		210527763
29-Mar-02	HERTZ LOCAL EDITION	76.37		210527785
29-Mar-02	HERTZ LOCAL EDITION	76.37		210527796
29-Mar-02	HERTZ LOCAL EDITION	76.37		210527800
29-Mar-02	HERTZ LOCAL EDITION	76.37		210527811
29-Mar-02	HERTZ LOCAL EDITION	76.37		210571756
29-Mar-02	HERTZ LOCAL EDITION	85.52		210571760
29-Mar-02	HERTZ LOCAL EDITION	76.37		210571771

29-Mar-02	HERTZ LOCAL EDITION	85.52	210571782
29-Mar-02	HERTZ LOCAL EDITION	78.39	210571804
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571815
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571841
29-Mar-02	HERTZ LOCAL EDITION	80.70	210571852
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571885
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571896
29-Mar-02	HERTZ LOCAL EDITION	228.55	210571900
29-Mar-02	HERTZ LOCAL EDITION	228.55	210571911
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571933
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571944
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571955
29-Mar-02	HERTZ LOCAL EDITION	95.22	210571966
29-Mar-02	HERTZ LOCAL EDITION	82.88	210571970
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571981
29-Mar-02	HERTZ LOCAL EDITION	76.37	210571992
29-Mar-02	HERTZ LOCAL EDITION	83.52	210572003
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572014
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572025
29-Mar-02	HERTZ LOCAL EDITION	80.53	210572036
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572040
29-Mar-02	HERTZ LOCAL EDITION	83.52	210572062
29-Mar-02	HERTZ LOCAL EDITION	90.16	210572073
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572084
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572095
29-Mar-02	HERTZ LOCAL EDITION	101.56	210572106
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572121
29-Mar-02	HERTZ LOCAL EDITION	101.56	210572132
29-Mar-02	HERTZ LOCAL EDITION	80.11	210572154
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572165
29-Mar-02	HERTZ LOCAL EDITION	105.64	210572176
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572180
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572202
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572213
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572224
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572235
29-Mar-02	HERTZ LOCAL EDITION	97.84	210572246
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572250
29-Mar-02	HERTZ LOCAL EDITION	85.52	210572261
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572272
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572283
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572294
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572305
29-Mar-02	HERTZ LOCAL EDITION	88.43	210572316
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572320
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572331
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572364
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572386
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572390
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572401
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572412

29-Mar-02	HERTZ LOCAL EDITION	76.37	210572423
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572445
29-Mar-02	HERTZ LOCAL EDITION	83.26	210572456
29-Mar-02	HERTZ LOCAL EDITION	94.72	210572460
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572471
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572482
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572493
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572504
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572515
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572526
29-Mar-02	HERTZ LOCAL EDITION	252.96	210572541
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572552
29-Mar-02	HERTZ LOCAL EDITION	240.73	210572563
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572574
29-Mar-02	HERTZ LOCAL EDITION	82.45	210572585
29-Mar-02	HERTZ LOCAL EDITION	83.52	210572596
29-Mar-02	HERTZ LOCAL EDITION	83.52	210572611
29-Mar-02	HERTZ LOCAL EDITION	83.52	210572622
29-Mar-02	HERTZ LOCAL EDITION	83.26	210572655
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572666
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572670
29-Mar-02	HERTZ LOCAL EDITION	82.02	210572681
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572692
29-Mar-02	HERTZ LOCAL EDITION	83.26	210572703
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572714
29-Mar-02	HERTZ LOCAL EDITION	228.55	210572725
29-Mar-02	HERTZ LOCAL EDITION	76.37	210572736
29-Mar-02	HERTZ LOCAL EDITION	51.01	210572740
29-Mar-02	HERTZ LOCAL EDITION	51.01	210572751
29-Mar-02	HERTZ LOCAL EDITION	51.01	210572762
29-Mar-02	HERTZ LOCAL EDITION	51.01	210572773
29-Mar-02	HERTZ LOCAL EDITION	396.57	411752692
29-Mar-02	HERTZ LOCAL EDITION	108.75	422350703
29-Mar-02	RYDER TRUCK RENTAL	280.62	715145
4-Apr-02	STONEHAM FORD	187.05	34371
4-Apr-02	STONEHAM FORD	180.53	34372
4-Apr-02	STONEHAM FORD	187.05	34373
4-Apr-02	STONEHAM FORD	174.00	34374
4-Apr-02	STONEHAM FORD	187.05	34375
4-Apr-02	STONEHAM FORD	183.79	34376
9-Apr-02	G & D WAREHOUSING & DISTR	75.00	2910
16-May-02	G & D WAREHOUSING & DISTR	75.00	3968
6-Jun-02	G & D WAREHOUSING & DISTR	75.00	4012
19-Jul-02	G & D WAREHOUSING & DISTR	75.00	4093
20-Aug-02	G & D WAREHOUSING & DISTR	75.00	4165
10-Sep-02	G & D WAREHOUSING & DISTR	75.00	4232
4-Oct-02	G & D WAREHOUSING & DISTR	75.00	4313A
8-Nov-02	G & D WAREHOUSING & DISTR	75.00	4381
14-Dec-02	G & D WAREHOUSING & DISTR	75.00	4446
4-Apr-02	STONEHAM FORD	217.50	34357
4-Apr-02	STONEHAM FORD	217.50	34358

4-Apr-02	STONEHAM FORD	230.55		34384
4-Apr-02	STONEHAM FORD	217.50		34386
4-Apr-02	STONEHAM FORD	217.50		34387
9-Mar-02	BANK ONE NA	295.00		PCARD:12-MAR-02
21-Mar-02	WEHSCO	1,000.00		17365
21-Mar-02	WEHSCO	3,100.59		17365
27-Mar-02	OTIS CLAPP & SON INC		3.25	7155770
27-Mar-02	OTIS CLAPP & SON INC		18.01	7155770
27-Mar-02	OTIS CLAPP MEDICAL SUPPLY	1,800.82		0413045
27-Mar-02	OTIS CLAPP MEDICAL SUPPLY	325.19		0413045
8-Apr-02	AMERICAN EXPRESS	59,709.50		01757707
16-Apr-02	AMERICAN EXPRESS	1,102.00		01760887
17-May-02	AIRBORNE EXPRESS	15.38		Q1039172
21-Mar-02	NONIE RYAN	708.75		21-MAR-2002
22-Mar-02	BAKER'S BEST	589.64		71718
26-Mar-02	ANTHONY'S OF MALDEN	252.00		07-MAR-2002
14-Feb-02	SOUZA, KEVIN	40.75		06-FEB-02
27-Feb-02	DAVIS, HEATHER	32.84		19-FEB-2002
28-Feb-02	BMS .	250.00		104196
28-Feb-02	BMS .	24.75		104196
28-Feb-02	BMS .	12.50		104196
26-Mar-02	BMS .	1,250.00		104314
26-Mar-02	BMS .	37.61		104314
26-Mar-02	BMS .	62.50		104314
26-Mar-02	BMS .	62.50		104314
26-Mar-02	BMS .		125.00	104314
26-Mar-02	BMS .	62.50		104314
29-Mar-02	REED MINERALS	171.00		251569
29-Mar-02	REED MINERALS	12.00		251569
3-Apr-02	QPR	3,539.20		20842
2-Apr-02	G & D WAREHOUSING & DISTR	514.05		2808
2-Apr-02	G & D WAREHOUSING & DISTR	223.50		2809
2-Apr-02	G & D WAREHOUSING & DISTR	156.45		2821
9-Apr-02	DILORENZO CORPORATION	600.00		53231
9-Apr-02	G & D WAREHOUSING & DISTR	156.45		2823
9-Apr-02	G & D WAREHOUSING & DISTR	44.70		2823A
9-Apr-02	G & D WAREHOUSING & DISTR	24.70		2824
9-Apr-02	G & D WAREHOUSING & DISTR	357.60		2824A
9-Apr-02	G & D WAREHOUSING & DISTR	447.00		2829
9-Apr-02	G & D WAREHOUSING & DISTR	111.75		2830
9-Apr-02	G & D WAREHOUSING & DISTR	928.20		2841
9-Apr-02	G & D WAREHOUSING & DISTR	386.75		2842
1-Jul-02	G & D WAREHOUSING & DISTR	568.20		2890
1-Jul-02	G & D WAREHOUSING & DISTR	28.41		2890
1-Jul-02	G & D WAREHOUSING & DISTR		28.41	2890
12-Jul-02	G & D WAREHOUSING & DISTR	4,950.00		2836
12-Jul-02	G & D WAREHOUSING & DISTR	94.70		2891
12-Jul-02	G & D WAREHOUSING & DISTR	94.70		2893
12-Jul-02	G & D WAREHOUSING & DISTR	47.35		2913
12-Jul-02	G & D WAREHOUSING & DISTR	2.37		2913
12-Jul-02	G & D WAREHOUSING & DISTR		2.37	2913

3-Jun-02	Wakefield Moving, Storage	2,800.00		S23430
19-Apr-02	HOLIDAY INN	875.00		8133
19-Apr-02	HOLIDAY INN	43.75		8133
19-Apr-02	HOLIDAY INN		87.50	8133
19-Apr-02	HOLIDAY INN	43.75		8133
9-Apr-02	NEW ENGLAND UTILITY CONST	785.00		A000310203
19-Mar-02	FOWLER, SUSAN A	36.01		19-MAR-2002
5-Apr-02	RASKY BAERLEIN GROUP	21,726.00		4099
2-May-02	NWI INVESTIGATIVE GROUP	1,413.20		37935B
2-May-02	NWI INVESTIGATIVE GROUP	2,131.00		40861
6-May-02	ASSET PROTECTION TEAM INC	15,265.00		INV007038
6-May-02	ASSET PROTECTION TEAM INC	13,511.24		INV007056
6-May-02	ASSET PROTECTION TEAM INC	14,318.34		INV007089
6-May-02	ASSET PROTECTION TEAM INC	7,132.62		INV007106
6-May-02	ASSET PROTECTION TEAM INC	2,525.04		INV007159
2-May-02	CITY OF BEVERLY	2,952.40		11066-11081
2-May-02	TOWN OF CLINTON	2,002.00		18-MAR-2002
2-May-02	TOWN OF READING	1,386.00		14944-14947
2-May-02	TOWN OF SOUTHBRIDGE	223.22		1 18-MAR-02
2-May-02	TOWN OF SOUTHBRIDGE	940.81		1 25-MAR-02
2-May-02	TOWN OF SPENCER	985.60		17-MAR-2002
2-May-02	TOWN OF WEBSTER	250.10		18-MAR-2002
2-May-02	TOWN OF WELLESLEY	790.94		02-99-DV
6-May-02	CITY OF LEOMINSTER	229.00		308
6-May-02	CITY OF LEOMINSTER	117.00		309A
6-May-02	CITY OF LEOMINSTER	117.00		310B
6-May-02	CITY OF LEOMINSTER	229.00		315
6-May-02	CITY OF LEOMINSTER	117.00		316
6-May-02	CITY OF LEOMINSTER	117.00		317
6-May-02	CITY OF LEOMINSTER	229.00		319A
6-May-02	CITY OF LEOMINSTER	229.00		320A
24-May-02	CITY OF WALTHAM	1,443.20		123316
24-May-02	CITY OF WALTHAM	360.80		123417
24-May-02	TOWN OF WEBSTER	428.52		02-APR-2002
24-May-02	TOWN OF WELLESLEY	395.47		02-113-DV
28-Mar-02	HIGGINS OFFICE PRODUCTS	75.00		INV01107
28-Mar-02	HIGGINS OFFICE PRODUCTS	6.37		INV01107
28-Mar-02	HIGGINS OFFICE PRODUCTS	3.75		INV01107
28-Mar-02	HIGGINS OFFICE PRODUCTS		7.50	INV01107
28-Mar-02	HIGGINS OFFICE PRODUCTS	3.75		INV01107
12-Mar-02	AHERN COMMUNICATION CORPO	1,497.99		164807
28-Mar-02	CHEMICAL RESOURCES CORP.	755.23		11246
28-Mar-02	NEW ENGLAND UTILITY CONST	771.53		A5302102-03
29-Mar-02	GRANITE LOCK CO	218.40		59756
29-Mar-02	GRANITE LOCK CO	37.47		59796
29-Mar-02	GRANITE LOCK CO	3,875.00		59797
28-Mar-02	NEW ENGLAND UTILITY CONST	3,342.92		A5302103-03
1-Apr-02	NEW ENGLAND UTILITY CONST	3,097.09		A5302106-03
17-Jun-02	NEW ENGLAND UTILITY CONST	2,427.21		A5305104-03
26-Mar-02	BANK ONE NA	392.85		PCARD:27-MAR-02
24-Apr-02	AMERICAN EXPRESS	1,937.00		01768591

26-Mar-02	BANK ONE NA	52.05		PCARD:27-MAR-02
26-Mar-02	BANK ONE NA	1,084.65		PCARD:27-MAR-02
26-Mar-02	BANK ONE NA	58.60		PCARD:27-MAR-02
20-Mar-02	CREATIVE ENTERTAINING	146.77		015695
21-Mar-02	CREATIVE ENTERTAINING	146.77		015707
		322,169.87	305.04	
	Total	**321,864.83**		

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

	Operating Expenses: Incremental Cost Adjustment	
1	**Colonial Gas Incremental Cost**	
2	**Adjustment per DTE**	
3	Corporate Administration Costs	2,125,812
4	Finance Costs	1,018,898
5	Human Resources Costs	588,058
6	Information Technology Costs	2,768,425
7	Rates & Regulatory Affairs	174,065
8	Environmental Engineering	113,441
9	Gas Supply & Planning	191,527
10	Legal	276,071
11	**Total Incremental Costs Adjustment**	**7,256,297**

TOTAL
See Revised 3/7/03
4:00

Revised 3/7/03 4:00

Center Cost Provider		Project		Activity		YTD Actual Amt	Allocate To Boston Yes	Allocate To Boston No
·C	Exec R.B. Catell	K00001	Exec Exp R Catell	002031	Exec General & Admin Expense	$ 99,804.01	$ 99,804.01	
C	Exec R.B. Catell	K00001	Exec Exp R Catell	001999	Executive Chauffeurs	$ 5,003.45		$ 5,003.45
.CC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	000970	G&A DELLIVER ENERGY STRATEGY MEETING	($ 995.26)		($ 995.26)
002KCC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	001999	Executive Chauffeurs	$ 1,195.54		$ 1,195.54
002KCC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	002031	Exec General & Admin Expense	$ 16,896.97	$ 16,896.97	
002KCC	Exec C.G. Matthews	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 482.81		$ 482.81
003KCC	Exec W.K. Feraudo	K00003	Exec Exp W Feraudo	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 291.45		$ 291.45
004KCC	Exec S.L. Zelkowitz	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 30,461.43	$ 30,461.43	
004KCC	Exec S.L. Zelkowitz	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	($ 0.38)		($ 0.38)
005KCC	Exec R. Rapp	K00005	Exec Exp R Rapp	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 90.37		$ 90.37
005KCC	Exec R. Rapp	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	$ 332.14		$ 332.14
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	003290	Directors Expenses - Keyspan Board	$ 23,739.23	$ 23,739.23	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	002004	General & Administrative Expenses	$ 19,288.20	$ 19,288.20	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	001071	Annual Meeting	$ 6,936.01	$ 6,936.01	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	002018	Attend Training	$ 2.30	$ 2.30	
006KCC	Corp SecretaryS Office	K00007	Record Management	002004	General & Administrative Expenses	$ 0.58	$ 0.58	
006KCC	Corp SecretaryS Office	K00007	Record Management	003822	Microfilming	$ 11.58	$ 11.58	
006KCC	Corp SecretaryS Office	K00007	Record Management	003913	Records Management	$ 9.76	$ 9.76	
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002953	Gas - New England	$ 90,259.49	$ 90,259.49	
008KCC	Legal Department Internal	K00008	Legal Staff	002953	Gas - New England	$ 81,331.21	$ 81,331.21	
008KCC	Legal Department Internal	K00008	Legal Staff	002937	All Keyspan Companies	$ 37,922.07	$ 37,922.07	
008KCC	Legal Department Internal	K00008	Legal Staff	002974	ALL GAS COMPANIES	$ 7,588.60	$ 7,588.60	
008KCC	Legal Department Internal	K00008	Legal Staff	002952	DELIVER ENERGY-ALL	$ 4,945.12	$ 4,945.12	
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002937	All Keyspan Companies	$ 4,036.40	$ 4,036.40	
008KCC	Legal Department Internal	K00008	Legal Staff	002778	Colonial Gas	$ 86,624.13		$ 86,624.13
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002778	Colonial Gas	$ 61.20		$ 61.20
009KCC	Legal Department External KCC	K00010	External Legal Services	001057	Outside Legal Services	$ 20,632.19		$ 20,632.19
009KCC	Legal Department External KCC	K02144	External Legal Services - CLW	002487	Legal Operating Expenses	($ 0.89)		($ 0.89)
009KCC	Legal Department External KCC	K00010	External Legal Services	002487	Legal Operating Expenses	($ 49.60)		($ 49.60)
010KCC	Exec B. Mc Caffrey	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 484.62	$ 484.62	
010KCC	Exec B. Mc Caffrey	K00012	Exec Exp B McCaffrey	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 16,523.23		$ 16,523.23
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002004	General & Administrative Expenses	$ 102,245.40	$ 102,245.40	
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002826	Technical Support	$ 11,183.27	$ 11,183.27	
011KCC	Environmental Engineering & Servi	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 12.42	$ 12.42	
011KCC	Environmental Engineering & Servi	K00012	Exec Exp B McCaffrey	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 484.32		$ 484.32
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002442	General Environmental Prog Cost	$ 621.58		$ 621.58
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	003720	Runzhiemer Stipend	$ 220.20		$ 220.20
0[illegible]KCC	Exec G. Luterman	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 33,851.72	$ 33,851.72	
:C	Exec R. Jendras	K00035	Exec Exp R Jendras	002031	Exec General & Admin Expense	$ 13,378.22	$ 13,378.22	
.CC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002004	General & Administrative Expenses	$ 29,234.00	$ 29,234.00	
.KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002744	Financial Reporting Activity	$ 20,026.31	$ 20,026.31	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	003327	OUTSIDE CONSULTANTS	$ 14,669.99	$ 14,669.99	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	00R555	ASSISTANT CONTROLLER	$ 4,735.30	$ 4,735.30	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	00R554	ACCOUNT ANALYSIS & CONTROL	$ 2,024.96	$ 2,024.96	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002975	Outside Consultants	$ 0.00	$ 0.00	
016KCC	Financial Processing	K00038	Financial Processing	002923	Accounts Payable	$ 64,042.11	$ 64,042.11	
016KCC	Financial Processing	K00038	Financial Processing	002922	Payroll	$ 19,507.38	$ 19,507.38	
017KCC	Tax Staff	K00039	Tax Operations	002004	General & Administrative Expenses	$ 75,158.01	$ 75,158.01	
017KCC	Tax Staff	K00039	Tax Operations	002975	Outside Consultants	$ 41,069.92	$ 41,069.92	
017KCC	Tax Staff	K00039	Tax Operations	002970	Tax Activities	$ 14,004.68	$ 14,004.68	
017KCC	Tax Staff	K00039	Tax Operations	002018	Attend Training	$ 290.60	$ 290.60	
018KCC	Accounting Services	K03051	Accounting Services	003253	General & Admin Exp	$ 23,649.15	$ 23,649.15	
018KCC	Accounting Services	K03051	Accounting Services	002018	Attend Training	$ 7.88	$ 7.88	
018KCC	Accounting Services	K00369	SEC Audit	002601	Salaries & Expenses	$ 4.06	$ 4.06	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002946	Financial Systems	$ 33,151.39	$ 33,151.39	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002004	General & Administrative Expenses	$ 102.44	$ 102.44	
019KCC	Financial Solutions & Technology	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 19.06	$ 19.06	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002018	Attend Training	$ 11.36	$ 11.36	
020KCC	Exec A. Jordan	K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 13,982.13	$ 13,982.13	
021KCC	Financial Planning	K00041	Financial Planning	002004	General & Administrative Expenses	$ 6,139.71	$ 6,139.71	
021KCC	Financial Planning	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 22.83	$ 22.83	
021KCC	Financial Planning	K00045	Investor Relations	002004	General & Administrative Expenses	$ 11.95	$ 11.95	
021KCC	Financial Planning	K00041	Financial Planning	001051	Corporate Planning	$ 28,755.13	$ 28,755.13	
022KCC	Resource Planning	K00042	Resource Planning	002000	Supervision	$ 1,042.93	$ 1,042.93	
022KCC	Resource Planning	K00042	Resource Planning	002004	General & Administrative Expenses	$ 8,998.51	$ 8,998.51	
022KCC	Resource Planning	K00042	Resource Planning	002422	Economic Analysis	$ 17,663.37	$ 17,663.37	
022KCC	Resource Planning	K00042	Resource Planning	002905	Resource Planning	$ 982.27	$ 982.27	
023KCC	Corporate Budgeting	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 43,603.75	$ 43,603.75	
023KCC	Corporate Budgeting	K00009	Corporate Budgeting	002000	Supervision	$ 5.26	$ 5.26	
026KCC	Exec M.L. Taunton	K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 20,434.03	$ 20,434.03	
027KCC	Investor Relations	K00045	Investor Relations	002004	General & Administrative Expenses	$ 30,107.75	$ 30,107.75	
027KCC	Investor Relations	K00045	Investor Relations	003094	Investor Relations	$ 2,746.54	$ 2,746.54	
031KCC	Risk Management	K00056	Claims	002408	General & Administrative Expenses NE	$ 52,703.95	$ 52,703.95	
031KCC	Risk Management	K00055	Safety	002408	General & Administrative Expenses NE	$ 35,916.92	$ 35,916.92	
031KCC	Risk Management	K00034	Exec Exp G Luterman	002004	General & Administrative Expenses	$ 346.49	$ 346.49	
:CC	Risk Management	K03279	PROPERTY INSURANCE	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 213,390.56		$ 213,390.56

031KCC	Risk Management	K00054	Insurance	001066	Excess General Liability	$ 81,109.41		$ 81,109.41
031KCC	Risk Management	K00057	Workers Compensation Admin	002004	General & Administrative Expenses	($ 948.42)		($ 948.42)
031KCC	Risk Management	K00054	Insurance	002538	Other Insurance	$ 51,663.41		$ 51,663.41
[illegible]CC	Risk Management	K00057	Workers Compensation Admin	002540	Workers Comp Insurance Administration	$ 8,959.65		$ 8,959.65
[illegible]C	Risk Management	K00921	Captive Insurance Premium Exp	002747	Captive Insurance - NE	$ 113,750.56		$ 113,750.56
[illegible]CC	Risk Management	K00054	Insurance	002959	Property Insurance Activity	$ 124,787.28		$ 124,787.28
032KCC	401K/Pension	K00258	Pension Administration	002004	General & Administrative Expenses	$ 107,261.09	$ 107,261.09	
032KCC	401K/Pension	K00219	401K Administration	003119	Shareholder Relations	$ 27,348.13	$ 27,348.13	
032KCC	401K/Pension	K00219	401K Administration	002004	General & Administrative Expenses	$ 22,888.93	$ 22,888.93	
032KCC	401K/Pension	K00219	401K Administration	001066	401K Plan Fees	($ 644.88)	($ 644.88)	
033KCC	Asst Treasurer	K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 23,528.95	$ 23,528.95	
033KCC	Asst Treasurer	K00058	Capital Markets	002004	General & Administrative Expenses	$ 18,964.64	$ 18,964.64	
033KCC	Asst Treasurer	K00039	Tax Operations	002970	Tax Activities	$ 6,201.00	$ 6,201.00	
033KCC	Asst Treasurer	K00191	CREDIT OPERATIONS	002004	General & Administrative Expenses	$ 8.50	$ 8.50	
033KCC	Asst Treasurer	K00059	Cash Mgmt	002468	Bank Fees	$ 15,379.54		$ 15,379.54
036KCC	Exec R.J. Fani	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 34,108.66		$ 34,108.66
037KCC	Exec C Watson	K00061	Exec Exp C Watson	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 164.32		$ 164.32
037KCC	Exec C Watson	K00061	Exec Exp C Watson	002031	Exec General & Admin Expense	$ 36,382.02	$ 36,382.02	
038KCC	Strategic Planning	K00062	Strategic Plan	002004	General & Administrative Expenses	$ 40,350.23	$ 40,350.23	
038KCC	Strategic Planning	K00062	Strategic Plan	002000	Supervision	$ 9,400.58	$ 9,400.58	
038KCC	Strategic Planning	K00063	Corporate Devel	002004	General & Administrative Expenses	$ 105.38	$ 105.38	
038KCC	Strategic Planning	K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 26.55	$ 26.55	
039KCC	Exec E. Weinstein	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 26,498.69	$ 26,496.69	
039KCC	Exec E. Weinstein	K00070	Exec Exp E Weinstein	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 15.24	$ 15.24	
040KCC	Learning & Development Solutions	K03003	Learning & Development - NE	002004	General & Administrative Expenses	$ 61,621.81	$ 61,621.81	
040KCC	Learning & Development Solutions	K03003	Learning & Development - NE	002032	Gas Training	$ 1,187.52		$ 1,187.52
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002004	General & Administrative Expenses	$ 94,364.82	$ 94,364.82	
042KCC	Org Planning & Development	K03111	Org. Planning & Development N	002004	General & Administrative Expenses	$ 82,403.46	$ 82,403.46	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002000	Supervision	$ 15,351.25	$ 15,351.25	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	004408	Succession Planning	$ 7,249.80	$ 7,249.80	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002018	Attend Training	$ 271.05	$ 271.05	
042KCC	Org Planning & Development	K00210	Community Develop	002004	General & Administrative Expenses	($ 16.40)		($ 16.40)
042KCC	Org Planning & Development	K03111	Org. Planning & Development N	003720	Runzhiemer Stipend	$ 138.18		$ 138.18
043KCC	Corporate Staffing	K03004	Corp Staffing - NE	002004	General & Administrative Expenses	$ 18,529.20	$ 18,529.20	
043KCC	Corporate Staffing	K00074	Corporate Staffing	004475	BLAK NETWORK PROGRAM	$ 1,045.97	$ 1,045.97	
044KCC	Exec C.A. Cerielo	K00075	Exec Exp C Cerielo	002031	Exec General & Admin Expense	$ 12,626.12	$ 12,626.12	
044KCC	Exec C.A. Cerielo	K00075	Exec Exp C Cerielo	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 20.95	$ 20.95	
045KCC	Benefits Administration	K03005	Benefit Services - NE	002004	General & Administrative Expenses	$ 97,563.35	$ 97,563.35	
045KCC	Benefits Administration	K03005	Benefit Services - NE	002558	Benefits Administration NYC	$ 22,428.51	$ 22,428.51	
045KCC	Benefits Administration	K03006	Health Services - NE	002004	General & Administrative Expenses	$ 11,449.62	$ 11,449.62	
[illegible]KCC	Benefits Administration	K03344	HRIS MANAGEMENT - NE	003615	Compensation Administration	$ 2,840.88	$ 2,840.88	
[illegible]C	Exec J. Orlando	K00078	Exec Exp: J Orlando	002031	Exec General & Admin Expense	$ 19,047.50	$ 19,047.50	
[illegible]CC	Benefits	K00267	Pensions/401K	00R478	DEF OFFICER'S SU 20% MATCH	($ 261.08)	($ 261.08)	
[illegible]CC	Benefits	K00267	Pensions/401K	00R477	DEF OFFICER'S SU PLAN	$ 2,976.83	$ 2,976.83	
047KCC	Benefits	K00406	Incentive Compensation	00R549	L/T RESTRICTED STOCK GRANT	$ 14,454.39	$ 14,454.39	
048KCC	HR Compensation Planning	K03010	HR Policy Plan Analysis	002004	General & Administrative Expenses	$ 17,998.78	$ 17,998.78	
048KCC	HR Compensation Planning	K03007	HRIS - NE	003615	Compensation Administration	$ 8,309.31	$ 8,309.31	
048KCC	HR Compensation Planning	K03010	HR Policy Plan Analysis	002000	Supervision	$ 7,916.41	$ 7,916.41	
048KCC	HR Compensation Planning	K00079	Compensation	003619	Compensation Administration	$ 70.80	$ 70.80	
048KCC	HR Compensation Planning	K03007	HRIS - NE	002018	Attend Training	$ 22.35	$ 22.35	
048KCC	HR Compensation Planning	K03008	Sales Commissions - NE	005043	Sales Commissions	$ 18,963.49		$ 18,963.49
049KCC	HR Policy Planning And Analysis	K00080	HR Policy Plan Analy	002004	General & Administrative Expenses	$ 615.81	$ 615.81	
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	002004	General & Administrative Expenses	$ 75,989.91	$ 75,989.91	
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	002000	Supervision	$ 0.00	$ 0.00	
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	002004	General & Administrative Expenses	$ 0.00	$ 0.00	
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	002482	Industrial Relations Reps	$ 2,237.80		$ 2,237.80
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	003613	Drug & Alcohol Pgms	$ 2,543.90		$ 2,543.90
051KCC	Strategic Marketing	K00069	Corporate Advertising	002000	Supervision	$ 26,802.36		$ 26,802.36
051KCC	Strategic Marketing	K00068	New Business Opportunities	002000	Supervision	$ 13,909.52	$ 13,909.52	
051KCC	Strategic Marketing	K00064	Market Research	002000	Supervision	$ 13,211.45	$ 13,211.45	
051KCC	Strategic Marketing	K00065	Cust Relationship Mkt	002000	Supervision	$ 11,186.38		$ 11,186.38
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	002000	Supervision	$ 5,023.12		$ 5,023.12
051KCC	Strategic Marketing	K00066	Market Intelligence	002000	Supervision	($ 4.83)		($ 4.83)
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	002004	General & Administrative Expenses	$ 147,691.02		$ 147,691.02
051KCC	Strategic Marketing	K00069	Corporate Advertising	002004	General & Administrative Expenses	$ 116,197.81		$ 116,197.81
051KCC	Strategic Marketing	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 115,688.43		$ 115,688.43
051KCC	Strategic Marketing	K00064	Market Research	002004	General & Administrative Expenses	$ 89,860.42		$ 89,860.42
051KCC	Strategic Marketing	K00068	New Business Opportunities	002004	General & Administrative Expenses	$ 80,518.24		$ 80,518.24
051KCC	Strategic Marketing	K00065	Cust Relationship Mkt	002004	General & Administrative Expenses	$ 30,651.00		$ 30,651.00
051KCC	Strategic Marketing	K00064	Market Research	002647	Market Research Studies	$ 7,299.59		$ 7,299.59
051KCC	Strategic Marketing	K00068	New Business Opportunities	003601	Fuel Cells	$ 9.64		$ 9.64
051KCC	Strategic Marketing	K00069	Corporate Advertising	00R585	STRATEGIC INITIATIVES	$ 411.71		$ 411.71
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	00R585	STRATEGIC INITIATIVES	$ 317.00		$ 317.00
052KCC	EVP - Client Services	K00082	Exec Exp L Puleo	002031	Exec General & Admin Expense	$ 23,983.93	$ 23,983.93	
052KCC	EVP - Client Services	K00082	Exec Exp L Puleo	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 3,161.21		$ 3,161.21
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 10.17	$ 10.17	
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	002031	Exec General & Admin Expense	$ 13,669.78	$ 13,669.78	
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	002869	Systems Maintenance Activities	$ 229.66	$ 229.66	
[illegible]CC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	002031	Exec General & Admin Expense	$ 94,630.26	$ 94,630.26	

054KCC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 33.68	$ 33.68	
054KCC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	002004	General & Administrative Expenses	$ 15.07	$ 15.07	
056KCC	Purchasing & Material Managemen	K03088	Supply Chain Systems	002000	Supervision	$ 15,250.43	$ 15,250.43	
[illegible]	Purchasing & Material Managemen	K00084	Pchs & Mail Planning	002000	Supervision	$ 13,011.94	$ 13,011.94	
[illegible]	Facilities Management Dept	K02075	Environmental New England	002826	Technical Support	$ 6,163.84	$ 6,163.84	
[illegible]CC	Facilities Management Dept	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 514.46	$ 514.46	
057KCC	Facilities Management Dept	K03111	Org. Planning & Development N	002004	General & Administrative Expenses	$ 330.13	$ 330.13	
057KCC	Facilities Management Dept	K00073	Organizational/Prof Dev	002004	General & Administrative Expenses	$ 134.15	$ 134.15	
057KCC	Facilities Management Dept	K00039	Tax Operations	002004	General & Administrative Expenses	$ 133.77	$ 133.77	
057KCC	Facilities Management Dept	K02159	Government Affairs NE	002004	General & Administrative Expenses	$ 119.29	$ 119.29	
057KCC	Facilities Management Dept	K00204	Desktop Operations	002004	General & Administrative Expenses	$ 114.61	$ 114.61	
057KCC	Facilities Management Dept	K00062	Strategic Plan	002004	General & Administrative Expenses	$ 109.33	$ 109.33	
057KCC	Facilities Management Dept	K00183	IT Business Mgmt	002004	General & Administrative Expenses	$ 109.14	$ 109.14	
057KCC	Facilities Management Dept	K02079	Sales Support	002004	General & Administrative Expenses	$ 88.78	$ 88.78	
057KCC	Facilities Management Dept	K02148	NE General Accounting	002004	General & Administrative Expenses	$ 88.45	$ 88.45	
057KCC	Facilities Management Dept	K00056	Claims	002408	General & Administrative Expenses NE	$ 87.96	$ 87.96	
057KCC	Facilities Management Dept	K02080	Business Processing	002004	General & Administrative Expenses	$ 85.46	$ 85.46	
057KCC	Facilities Management Dept	K00045	Investor Relations	002004	General & Administrative Expenses	$ 77.55	$ 77.55	
057KCC	Facilities Management Dept	K00041	Financial Planning	002004	General & Administrative Expenses	$ 76.70	$ 76.70	
057KCC	Facilities Management Dept	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 57.00	$ 57.00	
057KCC	Facilities Management Dept	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 50.37	$ 50.37	
057KCC	Facilities Management Dept	K00058	Capital Markets	002004	General & Administrative Expenses	$ 19.93	$ 19.93	
057KCC	Facilities Management Dept	K00006	Corp Secretary's Off	002004	General & Administrative Expenses	$ 14.44	$ 14.44	
057KCC	Facilities Management Dept	K00207	Data Operations	002860	Data Center Operations	$ 7.82	$ 7.82	
057KCC	Facilities Management Dept	K03303	BILL PROCESSING-NE	001086	Recurring Services - Bill Proc	$ 427.47		$ 427.47
057KCC	Facilities Management Dept	K02036	NE Mail Room	001090	Outbound Postage	$ 426.30	$ 426.30	
057KCC	Facilities Management Dept	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 998.67	$ 998.67	
057KCC	Facilities Management Dept	K00207	Data Operations	002004	General & Administrative Expenses	$ 832.47	$ 832.47	
057KCC	Facilities Management Dept	K00193	IT Tech Plan & Integ	002004	General & Administrative Expenses	$ 664.76	$ 664.76	
057KCC	Facilities Management Dept	K00214	Creative & Production Services	002004	General & Administrative Expenses	$ 423.17	$ 423.17	
057KCC	Facilities Management Dept	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 391.29	$ 391.29	
057KCC	Facilities Management Dept	K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 273.77	$ 273.77	
057KCC	Facilities Management Dept	K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 208.02	$ 208.02	
057KCC	Facilities Management Dept	K02083	Commercial & Industrial Sales	002004	General & Administrative Expenses	$ 141.71	$ 141.71	
057KCC	Facilities Management Dept	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 119.41	$ 119.41	
057KCC	Facilities Management Dept	K02152	NE Rates Dept - Massachusett	002004	General & Administrative Expenses	$ 101.77	$ 101.77	
057KCC	Facilities Management Dept	K02084	Residential Sales Admin NE	002004	General & Administrative Expenses	$ 83.21	$ 83.21	
057KCC	Facilities Management Dept	K02093	Program Management NE	002004	General & Administrative Expenses	$ 72.14	$ 72.14	
057KCC	Facilities Management Dept	K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 65.32	$ 65.32	
057KCC	Facilities Management Dept	K02086	Key Accounts and Specifiers N	002004	General & Administrative Expenses	$ 56.78	$ 56.78	
[illegible]CC	Facilities Management Dept	K00064	Market Research	002004	General & Administrative Expenses	$ 55.11	$ 55.11	
[illegible]C	Facilities Management Dept	K02094	Trade Relations NE	002004	General & Administrative Expenses	$ 48.11	$ 48.11	
[illegible]CC	Facilities Management Dept	K00065	Cust Relationship Mkt	002004	General & Administrative Expenses	$ 36.74	$ 36.74	
[illegible]KCC	Facilities Management Dept	K00068	New Business Opportunities	002004	General & Administrative Expenses	$ 36.74	$ 36.74	
057KCC	Facilities Management Dept	K00181	Elect/Env Audits	002004	General & Administrative Expenses	$ 27.93	$ 27.93	
057KCC	Facilities Management Dept	K02081	Market Operations	002004	General & Administrative Expenses	$ 21.46	$ 21.46	
057KCC	Facilities Management Dept	K00067	Brand Strategy & E-Business	002004	General & Administrative Expenses	$ 18.37	$ 18.37	
057KCC	Facilities Management Dept	K00042	Merger/Acq Res Plan	002004	General & Administrative Expenses	$ 16.67	$ 16.67	
057KCC	Facilities Management Dept	K00069	Corporate Advertising	002004	General & Administrative Expenses	$ 9.19	$ 9.19	
057KCC	Facilities Management Dept	K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 2.25	$ 2.25	
057KCC	Facilities Management Dept	K00215	Government Relations	002004	General & Administrative Expenses	($ 586.66)	($ 586.66)	
057KCC	Facilities Management Dept	K00210	Community Develop	002004	General & Administrative Expenses	($ 1,103.06)	($ 1,103.06)	
057KCC	Facilities Management Dept	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 675.66	$ 675.66	
057KCC	Facilities Management Dept	K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 332.24	$ 332.24	
057KCC	Facilities Management Dept	K00415	VP Gas Production & Control	002031	Exec General & Admin Expense	$ 288.25	$ 288.25	
057KCC	Facilities Management Dept	K00416	Sr VP Gas Sales & Mktg NE	002031	Exec General & Admin Expense	$ 285.46	$ 285.46	
057KCC	Facilities Management Dept	K00417	President NE	002031	Exec General & Admin Expense	$ 285.46	$ 285.46	
057KCC	Facilities Management Dept	K00001	Exec Exp R Catell	002031	Exec General & Admin Expense	$ 138.25	$ 138.25	
057KCC	Facilities Management Dept	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 99.28	$ 99.28	
057KCC	Facilities Management Dept	K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 88.28	$ 88.28	
057KCC	Facilities Management Dept	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 85.07	$ 85.07	
057KCC	Facilities Management Dept	K00061	Exec Exp C Watson	002031	Exec General & Admin Expense	$ 57.36	$ 57.36	
057KCC	Facilities Management Dept	K00002	Exec Exp C Matthew	002031	Exec General & Admin Expense	$ 47.03	$ 47.03	
057KCC	Facilities Management Dept	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 37.59	$ 37.59	
057KCC	Facilities Management Dept	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 36.54	$ 36.54	
057KCC	Facilities Management Dept	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 32.02	$ 32.02	
057KCC	Facilities Management Dept	K00082	Exec Exp L Puleo	002031	Exec General & Admin Expense	$ 30.56	$ 30.56	
057KCC	Facilities Management Dept	K00075	Exec Exp C Ceriello	002031	Exec General & Admin Expense	$ 26.75	$ 26.75	
057KCC	Facilities Management Dept	K00035	Exec Exp R Jendras	002031	Exec General & Admin Expense	$ 23.52	$ 23.52	
057KCC	Facilities Management Dept	K00182	Exec Exp C Smith	002031	Exec General & Admin Expense	$ 23.31	$ 23.31	
057KCC	Facilities Management Dept	K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 21.80	$ 21.80	
057KCC	Facilities Management Dept	K00177	Exec Exp V Courtien	002031	Exec General & Admin Expense	$ 21.34	$ 21.34	
057KCC	Facilities Management Dept	K00410	VP Client Services NE	002031	Exec General & Admin Expense	$ 16.03	$ 16.03	
057KCC	Facilities Management Dept	K00078	Exec Exp: J Orlando	002031	Exec General & Admin Expense	$ 6.72	$ 6.72	
057KCC	Facilities Management Dept	K01651	Exec Exp J Caroselli	002031	Exec General & Admin Expense	$ 4.93	$ 4.93	
057KCC	Facilities Management Dept	K03000	Exec Expenses W. Bolbach III	002031	Exec General & Admin Expense	$ 2.76	$ 2.76	
057KCC	Facilities Management Dept	K00083	Exec Exp R Siegel	002031	Exec General & Admin Expense	$ 2.63	$ 2.63	
057KCC	Facilities Management Dept	K03001	Exec Expenses T. Dargan	002031	Exec General & Admin Expense	$ 0.48	$ 0.48	
[illegible]CC	Facilities Management Dept	K00215	Electronic Communic	002440	Electronic Communication Activities	$ 13.49	$ 13.49	

057KCC	Facilities Management Dept	K00201	Legal Operating Expense	002953	Gas - New England	$ 854.82	$ 854.82	
057KCC	Facilities Management Dept	K02062	Customer Relations - Colonial L	003188	Business Support	$ 576.87	$ 576.87	
057KCC	Facilities Management Dept	K02063	Customer Relations - Colonial	003188	Business Support	$ 206.78	$ 206.78	
[illegible]C	Facilities Management Dept	K02004	NE Materials Management - Co	003303	Colonial Cape Cod Gas - Demand Charges	$ 206.78	$ 206.78	
[illegible].C	Facilities Management Dept	K02028	NE Facilities - Boston Gas	003574	Other Maintenance - Facilities	$ 1,519.70	$ 1,519.70	
[illegible]CC	Facilities Management Dept	K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 813.27	$ 813.27	
057KCC	Facilities Management Dept	K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 559.17	$ 559.17	
057KCC	Facilities Management Dept	K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 202.38	$ 202.38	
057KCC	Facilities Management Dept	K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	($ 4,449.61)	($ 4,449.61)	
057KCC	Facilities Management Dept	K03084	Records Management	003913	Records Management	$ 102.51	$ 102.51	
057KCC	Facilities Management Dept	K00212	Public Affairs	003955	Key Account Reps	$ 16.14	$ 16.14	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 44,094.97	$ 44,094.97	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	003256	Credit Risk	$ 13,645.91	$ 13,645.91	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	003255	Market Risk	$ 5,064.56	$ 5,064.56	
058KCC	Enterprise Wide Risk Management	K03079	EWRM Gas Distribution	003257	Operational Risk	$ 41.94	$ 41.94	
058KCC	Enterprise Wide Risk Management	K03079	EWRM Gas Distribution	003255	Market Risk	$ 8.14	$ 8.14	
059KCC	Corporate Security	K03233	SEC ENHANCMT-NE OP CTR	004437	Security Services	$ 36,954.01	$ 36,954.01	
059KCC	Corporate Security	K03284	SEC ENHANCMT - CONSULT	004437	Security Services	$ 13,696.24	$ 13,696.24	
060KCC	Fleet Services NY/LI	K03101	Fleet Direct Charges	000976	Eastern Enterprise-NE	$ 284.43	$ 284.43	
060KCC	Fleet Services NY/LI	K00001	Exec Exp R Catell	001999	Executive Chauffeurs	$ 60.33	$ 60.33	
060KCC	Fleet Services NY/LI	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 46.61	$ 46.61	
060KCC	Fleet Services NY/LI	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 10.56	$ 10.56	
060KCC	Fleet Services NY/LI	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 8.52	$ 8.52	
060KCC	Fleet Services NY/LI	K00417	President NE	002031	Exec General & Admin Expense	$ 5.57	$ 5.57	
060KCC	Fleet Services NY/LI	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 4.52	$ 4.52	
060KCC	Fleet Services NY/LI	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 3.49	$ 3.49	
060KCC	Fleet Services NY/LI	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 0.88	$ 0.88	
060KCC	Fleet Services NY/LI	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 0.76	$ 0.76	
061KCC	Fleet CNG NY/LI	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 733.22	$ 733.22	
061KCC	Fleet CNG NY/LI	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 44.33	$ 44.33	
061KCC	Fleet CNG NY/LI	K00207	Data Operations	002870	Systems Programming	$ 14.46	$ 14.46	
064KCC	Exec.-T.Dargan	K03001	Exec Expenses T. Dargan	002031	Exec General & Admin Expense	$ 9,550.04	$ 9,550.04	
065KCC	VP - Customer Relations	K00207	Data Operations	002864	Distributed Systems	$ 83.63	$ 83.63	
066KCC	Customer Assistance Center - NY	K00267	Pensions/401K	00R476	DEF OFFICER'S SU 20% MATCH	($ 7,592.00)		($ 7,592.00)
068KCC	Communication & Consumer Advo	K00043	Cons Advocacy NE	002458	Low Income Program	$ 93.00		$ 93.00
068KCC	Communication & Consumer Advo	K00502	Cons Comm NE	004858	CONS COMM&ADV-LOWELL	$ 34,998.36		$ 34,998.36
068KCC	Communication & Consumer Advo	K00502	Cons Comm NE	004666	Cons Communications-Colonial	$ 32,216.35		$ 32,216.35
070KCC	Collections/Payment Processing	K03341	NE PAY PROCESS - LOWELL	003434	Payment Processing	$ 2,760.18		$ 2,760.18
070KCC	Collections/Payment Processing	K03342	NE PAY PROCESS - COLONI	003434	Payment Processing	$ 2,164.36		$ 2,164.36
070KCC	Collections/Payment Processing	K03336	NE COLLECTIONS - LOWELL	002412	Collection Services	$ 6,301.96		$ 6,301.96
[illegible]CC	Collections/Payment Processing	K03337	NE COLLECTIONS - LOWELL	002412	Collection Services	$ 2,482.75		$ 2,482.75
[illegible]C	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 56.22	$ 56.22	
[illegible].CC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000964	CSS / CRIS CONVERSION MEETING NEW ENGLAND	$ 1,172.88		$ 1,172.88
[illegible]KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000965	JOB EVALUATION COMMITTEE MEETING	$ 7.65		$ 7.65
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000968	CUSTOMER SATISFACTION MEETING	$ 76.87		$ 76.87
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 56.92		$ 56.92
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	002031	Exec General & Admin Expense	$ 10,894.14		$ 10,894.14
077KCC	Financial Operations/Common Ser	K03109	Dir of Finance-Common SVS	002000	Supervision	$ 7,409.53	$ 7,409.53	
077KCC	Financial Operations/Common Ser	K03109	Dir of Finance-Common SVS	002879	Planning/Budgets	$ 7,042.24	$ 7,042.24	
078KCC	Exec L Dryer	K03154	EXEC EXP-INTERNAL AUDIT	002031	Exec General & Admin Expense	$ 119.56		$ 119.56
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002004	General & Administrative Expenses	$ 69,967.76	$ 69,967.76	
079KCC	Internal Audit Department	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 59,060.48	$ 59,060.48	
079KCC	Internal Audit Department	K00181	Elect/Env Audits	002733	Audit Charges NE	$ 13,336.49	$ 13,336.49	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	003720	Runzhiemer Stipend	$ 86.65	$ 86.65	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002018	Attend Training	$ 72.72	$ 72.72	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002056	Meals & Entertainment-50% Ded	$ 25.76	$ 25.76	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002933	Periodical/Subscriptions	$ 22.66	$ 22.66	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002950	Other Expenses	$ 1.55	$ 1.55	
079KCC	Internal Audit Department	K00181	Elect/Env Audits	002004	General & Administrative Expenses	$ 19,340.30	$ 19,340.30	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002005	Admin Expenses	$ 32.10	$ 32.10	
079KCC	Internal Audit Department	K00181	Elect/Env Audits	002018	Attend Training	$ 168.48	$ 168.48	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002042	Travel Expenses	$ 1,076.74	$ 1,076.74	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	003711	Cellular Usage	$ 2.72	$ 2.72	
080KCC	Exec C.T. Smith	K00182	Exec Exp C Smith	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 45.70	$ 45.70	
080KCC	Exec C.T. Smith	K00182	Exec Exp C Smith	002031	Exec General & Admin Expense	$ 21,963.82	$ 21,963.82	
081KCC	IT Business Management	K00394	IT Software Maintenance	002876	Data Center Operations Software	$ 319,798.25	$ 319,798.25	
081KCC	IT Business Management	K00394	IT Software Maintenance	002579	Corporate Services	$ 109,043.82	$ 109,043.82	
081KCC	IT Business Management	K00394	IT Software Maintenance	002649	Energy Operations	$ 45,189.64	$ 45,189.64	
081KCC	IT Business Management	K00183	IT Business Mgmt	002578	Clerical Support	$ 28,082.79	$ 28,082.79	
081KCC	IT Business Management	K00394	IT Software Maintenance	002651	Customer Relations	$ 26,935.36	$ 26,935.36	
081KCC	IT Business Management	K00183	IT Business Mgmt	002000	Supervision	$ 24,747.45	$ 24,747.45	
081KCC	IT Business Management	K00183	IT Business Mgmt	002004	General & Administrative Expenses	$ 23,470.73	$ 23,470.73	
081KCC	IT Business Management	K00183	IT Business Mgmt	002849	Project Coordination	$ 21,445.18	$ 21,445.18	
081KCC	IT Business Management	K00394	IT Software Maintenance	004406	Sales & Marketing	$ 21,262.23	$ 21,262.23	
081KCC	IT Business Management	K00183	IT Business Mgmt	004407	Resource Coordination	$ 16,810.57	$ 16,810.57	
081KCC	IT Business Management	K00394	IT Software Maintenance	002973	Tech Planning	$ 7,970.42	$ 7,970.42	
081KCC	IT Business Management	K00183	IT Business Mgmt	002879	Planning/Budgets	$ 4,196.16	$ 4,196.16	
081KCC	IT Business Management	K00183	IT Business Mgmt	00R594	IT CONSULTANTS - PROJECT COORDINATION	$ 892.37	$ 892.37	
[illegible]CC	IT Business Management	K00183	IT Business Mgmt	00R593	IT CONSULTANTS - RECRUITING	$ 417.87	$ 417.87	

081KCC	IT Business Management	K00394	IT Software Maintenance	002595	Communications	$ 396.24	$ 396.24	
081KCC	IT Business Management	K00394	IT Software Maintenance	002872	Desktop Operations	($ 4,261.26)	($ 4,261.26)	
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	004133	System Maintenance Activities-NE	$ 64,212.95	$ 64,212.95	
[illegible]	IT Energy Operations	K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 18,577.45	$ 18,577.45	
[illegible]	IT Energy Operations	K00395	Provide System Maint - Energy	002971	Systems Support Activities-Gas	$ 3,949.64	$ 3,949.64	
[illegible]KCC	IT Energy Operations	K00395	Provide System Maint - Energy	004135	System Maintenance Activities-Energy C	$ 49,670.58	$ 49,670.58	
082KCC	IT Energy Operations	K00186	IT Energy Sys Devl	004423	System Development Activities KLCKNCKG	($ 10.50)		($ 10.50)
082KCC	IT Energy Operations	K00186	IT Energy Sys Devl	004427	System Development Activities KLC KNC	$ 184.58		$ 184.58
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R595	IT CONSULTANTS - ALL GAS	$ 81.65		$ 81.65
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R596	IT CONSULTANTS - EASTERN	$ 11,392.54		$ 11,392.54
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R598	IT CONSULTANTS - ENERGY COMMON	$ 510.75		$ 510.75
083KCC	IT Corporate Services	K00190	HR System	002869	Systems Maintenance Activities	$ 47,601.55	$ 47,601.55	
083KCC	IT Corporate Services	K00189	Financial System	002869	Systems Maintenance Activities	$ 42,757.90	$ 42,757.90	
083KCC	IT Corporate Services	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 35,763.33	$ 35,763.33	
083KCC	IT Corporate Services	K00188	IT Corporate Svcs	002000	Supervision	$ 30,474.64	$ 30,474.64	
083KCC	IT Corporate Services	K03166	RISK MANAGEMENT SYSTE	002869	Systems Maintenance Activities	$ 12,580.54	$ 12,580.54	
083KCC	IT Corporate Services	K03021	Distributed Payroll	002869	Systems Maintenance Activities	$ 6,201.35	$ 6,201.35	
083KCC	IT Corporate Services	K03240	REAL PROPERTY TAX COM	002975	Outside Consultants	$ 3,750.29	$ 3,750.29	
083KCC	IT Corporate Services	K03359	ORACLE DESKTOP UPGRAD	002869	Systems Maintenance Activities	$ 3,296.99	$ 3,296.99	
083KCC	IT Corporate Services	K03240	REAL PROPERTY TAX COM	002869	Systems Maintenance Activities	$ 3,120.52	$ 3,120.52	
083KCC	IT Corporate Services	K03026	Fin Systems Sum Repting Level	002869	Systems Maintenance Activities	$ 1,627.36	$ 1,627.36	
083KCC	IT Corporate Services	K00190	HR System	002975	Outside Consultants	$ 1,535.99	$ 1,535.99	
083KCC	IT Corporate Services	K03166	RISK MANAGEMENT SYSTE	002975	Outside Consultants	$ 1,026.08	$ 1,026.08	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 10.11	$ 10.11	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 1.44	$ 1.44	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	002878	Internet/Intranet Activities	$ 0.59	$ 0.59	
083KCC	IT Corporate Services	K00192	Supply Chain	002869	Systems Maintenance Activities	($ 185.45)	($ 185.45)	
083KCC	IT Corporate Services	K03165	KSI PAYROLL CONVERSION	002869	Systems Maintenance Activities	$ 5,992.02		$ 5,992.02
083KCC	IT Corporate Services	K03165	KSI PAYROLL CONVERSION	002975	Outside Consultants	$ 5,440.50		$ 5,440.50
083KCC	IT Corporate Services	K00189	Financial System	002975	Outside Consultants	$ 3,829.85		$ 3,829.85
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 78,333.26	$ 78,333.26	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002862	Database Administration	$ 68,480.30	$ 68,480.30	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002004	General & Administrative Expenses	$ 59,649.50	$ 59,649.50	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002848	Application Architecture	$ 43,600.78	$ 43,600.78	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002878	Internet/Intranet Activities	$ 26,770.65	$ 26,770.65	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 16,431.48	$ 16,431.48	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002000	Supervision	$ 10,834.93	$ 10,834.93	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002871	Desktop Architecture	$ 4,922.69	$ 4,922.69	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R606	IT CONSULTANTS - DATABASE ADMIN	$ 1,017.71	$ 1,017.71	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R605	IT CONSULTANTS - APPLICATION ARCHITECTURE	$ 454.44	$ 454.44	
[illegible]CC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R607	IT CONSULTANTS - INTERNET/INTRANET ACTIVITIES	$ 164.84	$ 164.84	
[illegible]	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	003325	SECURITY INVESTIGATION	$ 25.70	$ 25.70	
[illegible]CC	IT Tech Planning. & Integration	K00395	Provide System Maint - Energy	002971	Systems Support Activities-Gas	$ 2.85	$ 2.85	
[illegible]4KCC	IT Tech Planning. & Integration	K00207	Data Operations	002870	Systems Programming	($ 29.25)	($ 29.25)	
~~084KCC~~	~~IT Tech Plan & Integration~~	~~K00193~~	~~IT Tech Plan & Integ~~	~~002079~~	~~IT Assurance~~	~~($ 75.91)~~	~~($ 75.91)~~	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002869	Systems Maintenance Activities	$ 46,161.04	$ 46,161.04	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002975	Outside Consultants	$ 4,305.99	$ 4,305.99	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002004	General & Administrative Expenses	$ 992.67	$ 992.67	
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002975	Outside Consultants	$ 857.78	$ 857.78	
085KCC	IT Marketing & Sales	K00196	Internet Sales & Mkt	002869	Systems Maintenance Activities	($ 366.03)	($ 366.03)	
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 8,928.79		$ 8,928.79
085KCC	IT Marketing & Sales	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 55.59		$ 55.59
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002972	Systems Support Activities-NE	$ 27,002.85		$ 27,002.85
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	005925	Electronic Bull Brd	$ 5,058.37		$ 5,058.37
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	00R596	IT CONSULTANTS - EASTERN	$ 11,782.06		$ 11,782.06
086KCC	IT Customer Relations	K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 23,847.72		$ 23,847.72
086KCC	IT Customer Relations	K00199	IT Customer Relations	004133	System Maintenance Activities-NE	$ 297,733.63		$ 297,733.63
086KCC	IT Customer Relations	K00199	IT Customer Relations	00R596	IT CONSULTANTS - EASTERN	$ 28,135.48		$ 28,135.48
087KCC	IT Desktop Operations	K00204	Desktop Operations	002863	Desktop Support	$ 201,397.95	$ 201,397.95	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002874	Enterprise Service Desk	$ 48,905.10	$ 48,905.10	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002470	Email Support	$ 19,144.99	$ 19,144.99	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002004	General & Administrative Expenses	$ 19,121.82	$ 19,121.82	
087KCC	IT Desktop Operations	K00204	Desktop Operations	00R608	IT CONSULTANTS - DESKTOP SUPPORT	$ 2,046.23	$ 2,046.23	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002000	Supervision	$ 1.52	$ 1.52	
087KCC	IT Desktop Operations	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 0.92	$ 0.92	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002085	Wide Area Network	$ 9,319.19	$ 9,319.19	
089KCC	IT Telecommunications	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 67,825.68	$ 67,825.68	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002004	General & Administrative Expenses	$ 1,454.05	$ 1,454.05	
089KCC	IT Telecommunications	K00210	Community Develop	002004	General & Administrative Expenses	($ 7.67)	($ 7.67)	
089KCC	IT Telecommunications	K00218	Government Relations	002004	General & Administrative Expenses	($ 17.06)	($ 17.06)	
089KCC	IT Telecommunications	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 7.04	$ 7.04	
089KCC	IT Telecommunications	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	$ 1.91	$ 1.91	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002051	Leased Lines And Equipment	$ 387.40	$ 387.40	
089KCC	IT Telecommunications	K00212	Public Affairs	002612	Media Relations Expense	($ 8.96)	($ 8.96)	
089KCC	IT Telecommunications	K00212	Public Affairs	002615	Provide Employee Publications	($ 3.59)	($ 3.59)	
089KCC	IT Telecommunications	K00205	IT Telecomm	002717	Network Services - Eastern	$ 42,967.37	$ 42,967.37	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002717	Network Services - Eastern	$ 35,558.92	$ 35,558.92	
089KCC	IT Telecommunications	K00205	IT Telecomm	002875	IT Communications - Eastern	$ 71,881.68	$ 71,881.68	
[illegible]CC	IT Telecommunications	K00205	IT Telecomm	002948	Telephone Charges - Colonial	$ 186,049.96		$ 186,049.96

089KCC	IT Telecommunications	K03087	IT Communications - NE	003293	Wiring Expense	$ 61.13		$ 61.13
089KCC	IT Telecommunications	K03087	IT Communications - NE	003298	Main & Support Network Cmp	$ 8,259.82		$ 8,259.82
089KCC	IT Telecommunications	K03087	IT Communications - NE	003299	Equipment Leases	$ 22,767.12		$ 22,767.12
C	IT Telecommunications	K03087	IT Communications - NE	003309	Ext Access Circuit	$ 38,494.18		$ 38,494.18
C	IT Data Center Operations	K00207	Data Operations	002860	Data Center Operations	$ 281,931.42	$ 281,931.42	
KCC	IT Data Center Operations	K00207	Data Operations	002864	Distributed Systems	$ 184,653.68	$ 184,653.68	
090KCC	IT Data Center Operations	K00207	Data Operations	002865	Distributed Systems - NE	$ 108,239.16	$ 108,239.16	
090KCC	IT Data Center Operations	K00207	Data Operations	002870	Systems Programming	$ 97,149.28	$ 97,149.28	
090KCC	IT Data Center Operations	K00207	Data Operations	002873	Data Center Operations - NE	$ 58,344.19	$ 58,344.19	
090KCC	IT Data Center Operations	K00207	Data Operations	002004	General & Administrative Expenses	$ 55,841.52	$ 55,841.52	
090KCC	IT Data Center Operations	K00207	Data Operations	002867	Production Control	$ 39,033.12	$ 39,033.12	
090KCC	IT Data Center Operations	K00207	Data Operations	002861	Data Security Activities	$ 37,694.75	$ 37,694.75	
090KCC	IT Data Center Operations	K00207	Data Operations	00R612	IT CONSULTANTS - DISTRIBUTED SYSTEMS	$ 2,696.21	$ 2,696.21	
090KCC	IT Data Center Operations	K00207	Data Operations	00R611	IT CONSULTANTS - DATA CTR OPS	$ 949.30	$ 949.30	
091KCC	IT New Initiatives	K00927	Emporium	002869	Systems Maintenance Activities	$ 25,349.04	$ 25,349.04	
091KCC	IT New Initiatives	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 309.42	$ 309.42	
091KCC	IT New Initiatives	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 225.71	$ 225.71	
091KCC	IT New Initiatives	K00928	ECRM	002869	Systems Maintenance Activities	($ 609.28)	($ 609.28)	
092KCC	Records Management	K03084	Records Management	002004	General & Administrative Expenses	($ 9.62)	($ 9.62)	
092KCC	Records Management	K03084	Records Management	002018	Attend Training	$ 23.16	$ 23.16	
092KCC	Records Management	K03084	Records Management	002953	Gas - New England	$ 54,211.08	$ 54,211.08	
092KCC	Records Management	K03084	Records Management	003822	Microfilming	$ 8,809.66	$ 8,809.66	
092KCC	Records Management	K03084	Records Management	003913	Records Management	$ 44,280.60	$ 44,280.60	
093KCC	VP Information Technology	K03106	Exec - Information Technolog	002031	Exec General & Admin Expense	$ 15,013.91	$ 15,013.91	
093KCC	VP Information Technology	K03106	Exec - Information Technology	002975	Outside Consultants	$ 6,189.41	$ 6,189.41	
102KCC	EXEC INTERNAL AUDIT	K03154	EXEC EXP-INTERNAL AUDIT	002031	Exec General & Admin Expense	$ 9,580.16	$ 9,580.16	
118KCC	Facilities Management NYC	K00219	401K Administration	002004	General & Administrative Expenses	$ 9.61	$ 9.61	
118KCC	Facilities Management NYC	K00045	Investor Relations	002004	General & Administrative Expenses	$ 4.25	$ 4.25	
118KCC	Facilities Management NYC	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 10.23		$ 10.23
118KCC	Facilities Management NYC	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 4.69		$ 4.69
118KCG	Facilities Management NYC	K00210	Community Develop	002004	General & Administrative Expenses	($ 33.09)		($ 33.09)
121KCC	V.P. And General Counsel	K00408	General Counsel NE	002031	Exec General & Admin Expense	$ 818.77		$ 818.77
123KCC	STRATEGIC IMPLEMENTATION	K04153	STRATEGIC IMPLEMENTATI	002004	General & Administrative Expenses	$ 5,375.45	$ 5,375.45	
123KCC	STRATEGIC IMPLEMENTATION	K04153	STRATEGIC IMPLEMENTATI	002000	Supervision	$ 4,924.26		$ 4,924.26
128KCC	EXEC.-W.BOLLBACH III	K03000	Exec Expenses W. Bollbach III	002031	Exec General & Admin Expense	$ 11,167.58	$ 11,167.58	
129KCC	Client Relationship & HR Strategy	K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 814.15	$ 814.15	
129KCC	Client Relationship & HR Strategy	K03084	Records Management	002004	General & Administrative Expenses	$ 24.52	$ 24.52	
129KCC	Client Relationship & HR Strategy	K03084	Records Management	002018	Attend Training	($ 1.36)	($ 1.36)	
151KCC	Exec.-A.D. Melick	K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 24,745.66	$ 24,745.66	
152KCC	Community Development	K00210	Community Develop	002004	General & Administrative Expenses	$ 1,369.07		$ 1,369.07
C	Community Development	K00210	Community Develop	002018	Attend Training	$ 929.49		$ 929.49
C	Community Development	K00210	Community Develop	002420	Corporate Sponsored Memberships	$ 63,223.56		$ 63,223.56
CC	Community Development	K00210	Community Develop	002467	Sponsorship	$ 101,066.87		$ 101,066.87
2KCC	Community Development	K00211	Community Contrib	002467	Sponsorship	$ 378.00		$ 378.00
~~152KCC~~	~~Community Development~~	~~K00211~~	~~Community Contrib~~	~~002493~~	~~Contributions~~	~~($ 1,779.75)~~		~~($ 1,779.75)~~
152KCC	Community Development	K00210	Community Develop	002657	Corporate Sponsored Memberships Gas	$ 58,342.77		$ 58,342.77
152KCC	Community Development	K00210	Community Develop	004065	Corp Soc Resp	$ 84.55		$ 84.55
152KCC	Community Development	K00210	Community Develop	008480	CORPORATE MEMBERSHIP-CLW	$ 44,715.00		$ 44,715.00
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002018	Attend Training	$ 214.74		$ 214.74
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002612	Media Relations Expense	$ 13.09		$ 13.09
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002615	Provide Employee Publications	$ 3.61		$ 3.61
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002866	Fiscal Reporting Activities	$ 71,778.95		$ 71,778.95
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	003955	Key Account Reps	$ 27,024.17		$ 27,024.17
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	004008	Corp Media Strategy	$ 493.46		$ 493.46
154KCC	Creative & Production Services	K00214	Creative & Production Services	002004	General & Administrative Expenses	$ 80,091.91		$ 80,091.91
154KCC	Creative & Production Services	K00210	Community Develop	002004	General & Administrative Expenses	($ 9.21)		($ 9.21)
154KCC	Creative & Production Services	K00215	Electronic Communic	002440	Electronic Communication Activities	$ 50,991.33		$ 50,991.33
154KCC	Creative & Production Services	K00212	Public Affairs	002612	Media Relations Expense	($ 1.72)		($ 1.72)
154KCC	Creative & Production Services	K00214	Creative & Production Services	002613	Creative & Prod Svcs Display	$ 2,799.46		$ 2,799.46
154KCC	Creative & Production Services	K00214	Creative & Production Services	002712	Art Group Activities	$ 35,752.26		$ 35,752.26
154KCC	Creative & Production Services	K00212	Public Affairs	002866	Fiscal Reporting Activities	($ 72.97)		($ 72.97)
154KCC	Creative & Production Services	K00214	Creative & Production Services	003485	Corporate Advertising	$ 33,441.84		$ 33,441.84
155KCC	Exec.-D.J. Manning	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 73,595.37	$ 73,595.37	
156KCC	Exec.-D. Taylor	K00216	Exec Exp D Taylor	002031	Exec General & Admin Expense	$ 1,322.31	$ 1,322.31	
158KCC	Government Relations	K00218	Government Relations	002004	General & Administrative Expenses	$ 703.91	$ 703.91	
158KCC	Government Relations	K00210	Community Develop	002004	General & Administrative Expenses	($ 170.10)	($ 170.10)	
160KCC	President	K00417	President NE	002031	Exec General & Admin Expense	$ 114,733.19	$ 114,733.19	
160KCC	President	K00417	President NE	002000	Supervision	$ 36,917.26	$ 36,917.26	
162KCC	VP - Supply Chain & Fleet	K00410	VP Client Services NE	002000	Supervision	$ 45,398.35	$ 45,398.35	
162KCC	VP - Supply Chain & Fleet	K00410	VP Client Services NE	002031	Exec General & Admin Expense	$ 17,928.82	$ 17,928.82	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002000	Supervision	$ 107,239.10	$ 107,239.10	
163KCC	Purchasing/Mat Mgmt (NE)	K02003	NE Materials Management - C	002000	Supervision	$ 67,494.48	$ 67,494.48	
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	002000	Supervision	$ 43,901.15	$ 43,901.15	
163KCC	Purchasing/Mat Mgmt (NE)	K02004	NE Materials Management - Co	002000	Supervision	$ 1,665.75	$ 1,665.75	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002004	General & Administrative Expenses	$ 79,105.68	$ 79,105.68	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002018	Attend Training	$ 168.14	$ 168.14	
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	002031	Exec General & Admin Expense	$ 418.73	$ 418.73	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002035	Transportation-Fleet Leasing Chrgs	$ 3,135.22	$ 3,135.22	
CC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002036	Transportation-Gasoline Charges	$ 344.50	$ 344.50	

163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002037	Transportation - Other Fleet Charges	$ 10,461.96	$ 10,461.96	
163KCC	Purchasing/Mat Mgmt (NE)	K02004	NE Materials Management - Co	003303	Colonial Cape Cod Gas - Demand Charges	$ 13,109.12	$ 13,109.12	
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	003720	Runzhiemer Stipend	$ 256.10	$ 256.10	
[illegible]C	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	003809	Buyer Activities	$ 3,184.02	$ 3,184.02	
[illegible]C	Senior V.P. - Finance Operations	K00412	Senior VP Finance NE	002031	Exec General & Admin Expense	$ 50,209.88	$ 50,209.88	
[illegible]KCC	Senior V.P. - Finance Operations	K00412	Senior VP Finance NE	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 4,700.93		$ 4,700.93
166KCC	VP Fin Planning & Reporting (NE)	K00413	VP Fin Planning and Reporting	002000	Supervision	$ 0.00		$ 0.00
166KCC	VP Fin Planning & Reporting (NE)	K00413	VP Fin Planning and Reporting	002031	Exec General & Admin Expense	$ 10.92		$ 10.92
167KCC	Director Finance (NE)	K00414	Director Finance NE	002000	Supervision	$ 0.00	$ 0.00	
168KCC	Controller/Director Acctg	K00883	Controller NE	002000	Supervision	$ 51,380.60	$ 51,380.60	
168KCC	Controller/Director Acctg	K00883	Controller NE	002031	Exec General & Admin Expense	$ 3,979.08	$ 3,979.08	
169KCC	Director Human Resources (NE)	K00420	Director Human Resources NE	002000	Supervision	$ 1.51	$ 1.51	
169KCC	Director Human Resources (NE)	K00420	Director Human Resources NE	002031	Exec General & Admin Expense	($ 715.85)	($ 715.85)	
171KCC	Sr VP Sales & Mktg - NE	K00416	Sr VP Gas Sales & Mktg NE	002000	Supervision	$ 20,995.22	$ 20,995.22	
171KCC	Sr VP Sales & Mktg - NE	K00416	Sr VP Gas Sales & Mktg NE	002031	Exec General & Admin Expense	$ 83,201.34	$ 83,201.34	
172KCC	VP Industrial Relations (NE)	K00419	VP Industrial Relations NE	002031	Exec General & Admin Expense	$ 1,152.57	$ 1,152.57	
174KCC	Information Services NE	K00421	Information Services NE	002031	Exec General & Admin Expense	$ 521.61	$ 521.61	
201KCC	SVP GENERAL COUNSEL	K00470	SR VP AND GENERAL COUN	002031	Exec General & Admin Expense	$ 1,887.77	$ 1,887.77	
204KCC	Field Sales Director	K02087	Dir Field Sales NE	002000	Supervision	$ 146.28		$ 146.28
204KCC	Field Sales Director	K02087	Dir Field Sales NE	002004	General & Administrative Expenses	$ 70,517.79		$ 70,517.79
204KCC	Field Sales Director	K02087	Dir Field Sales NE	003720	Runzhiemer Stipend	$ 626.19		$ 626.19
205KCC	Market Operations	K02080	Business Processing	002004	General & Administrative Expenses	$ 87,498.96		$ 87,498.96
205KCC	Market Operations	K02079	Sales Support	002004	General & Administrative Expenses	$ 68,638.70		$ 68,638.70
205KCC	Market Operations	K02081	Market Operations	002004	General & Administrative Expenses	$ 56,438.13		$ 56,438.13
205KCC	Market Operations	K02079	Sales Support	002975	Outside Consultants	$ 4,524.00		$ 4,524.00
205KCC	Market Operations	K02079	Sales Support	003720	Runzhiemer Stipend	$ 573.97		$ 573.97
206KCC	Field Marketing	K02082	Managed Expansion Program	002000	Supervision	$ 20,254.28		$ 20,254.28
206KCC	Field Marketing	K02091	Residential Sales - CCC	002000	Supervision	$ 400.00		$ 400.00
206KCC	Field Marketing	K02091	Residential Sales - CCC	002004	General & Administrative Expenses	$ 381,699.40		$ 381,699.40
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002004	General & Administrative Expenses	$ 312,312.66		$ 312,312.66
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	002004	General & Administrative Expenses	$ 201,719.87		$ 201,719.87
206KCC	Field Marketing	K02090	Residential Sales - CLW	002004	General & Administrative Expenses	$ 185,596.16		$ 185,596.16
206KCC	Field Marketing	K02084	Residential Sales Admin NE	002004	General & Administrative Expenses	$ 73,185.76		$ 73,185.76
206KCC	Field Marketing	K02082	Managed Expansion Program	002004	General & Administrative Expenses	$ 70,987.00		$ 70,987.00
206KCC	Field Marketing	K02085	Sales Project Managers NE	002004	General & Administrative Expenses	$ 43,680.65		$ 43,680.65
206KCC	Field Marketing	K02091	Residential Sales - CCC	002035	Transportation-Fleet Leasing Chrgs	$ 317.80		$ 317.80
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002035	Transportation-Fleet Leasing Chrgs	$ 160.67		$ 160.67
206KCC	Field Marketing	K02085	Sales Project Managers NE	002035	Transportation-Fleet Leasing Chrgs	$ 62.56		$ 62.56
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002036	Transportation-Gasoline Charges	$ 23.01		$ 23.01
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002037	Transportation - Other Fleet Charges	$ 2,503.18		$ 2,503.18
[illegible]C	Field Marketing	K02090	Residential Sales - CLW	002037	Transportation - Other Fleet Charges	$ 54.54		$ 54.54
[illegible]C	Field Marketing	K02091	Residential Sales - CCC	003047	Promotional & Other	$ 96.00		$ 96.00
[illegible]CC	Field Marketing	K02091	Residential Sales - CCC	003162	Commissions	$ 75,842.63		$ 75,842.63
206KCC	Field Marketing	K02082	Managed Expansion Program	003162	Commissions	$ 13,304.95		$ 13,304.95
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	003162	Commissions	$ 11,069.41		$ 11,069.41
206KCC	Field Marketing	K02084	Residential Sales Admin NE	003162	Commissions	($ 4,464.00)		($ 4,464.00)
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	003162	Commissions	($ 26,970.00)		($ 26,970.00)
206KCC	Field Marketing	K02090	Residential Sales - CLW	003270	Residential Trade Events	$ 61.91		$ 61.91
206KCC	Field Marketing	K02082	Managed Expansion Program	003720	Runzhiemer Stipend	$ 19,689.18		$ 19,689.18
206KCC	Field Marketing	K02091	Residential Sales - CCC	003720	Runzhiemer Stipend	$ 5,096.02		$ 5,096.02
206KCC	Field Marketing	K02090	Residential Sales - CLW	003720	Runzhiemer Stipend	$ 3,539.20		$ 3,539.20
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	003720	Runzhiemer Stipend	$ 2,100.45		$ 2,100.45
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	003720	Runzhiemer Stipend	$ 1,358.05		$ 1,358.05
206KCC	Field Marketing	K02085	Sales Project Managers NE	003720	Runzhiemer Stipend	$ 293.71		$ 293.71
206KCC	Field Marketing	K02084	Residential Sales Admin NE	003720	Runzhiemer Stipend	$ 191.45		$ 191.45
207KCC	Program Management	K02093	Program Management NE	002000	Supervision	$ 6,734.01		$ 6,734.01
207KCC	Program Management	K02093	Program Management NE	002004	General & Administrative Expenses	$ 77,466.42		$ 77,466.42
207KCC	Program Management	K02093	Program Management NE	003268	Cash Rebates In Lieu of Free Equipment	$ 37.20		$ 37.20
207KCC	Program Management	K02093	Program Management NE	003269	Free Equipment Program	$ 6,174.83		$ 6,174.83
207KCC	Program Management	K02237	Program Management CLW	003269	Free Equipment Program	$ 400.00		$ 400.00
207KCC	Program Management	K02238	Program Management CCC	003269	Free Equipment Program	$ 250.00		$ 250.00
207KCC	Program Management	K02093	Program Management NE	003270	Residential Trade Events	$ 6,253.16		$ 6,253.16
207KCC	Program Management	K02093	Program Management NE	003271	Promotional Expense	$ 74,383.86		$ 74,383.86
207KCC	Program Management	K02238	Program Management CCC	003272	Heating Conversion	$ 863,366.30		$ 863,366.30
207KCC	Program Management	K02237	Program Management CLW	003272	Heating Conversion	$ 132,639.78		$ 132,639.78
207KCC	Program Management	K02093	Program Management NE	003272	Heating Conversion	$ 112,507.30		$ 112,507.30
207KCC	Program Management	K02093	Program Management NE	003273	Conversion Program Rebates	$ 31,567.74		$ 31,567.74
207KCC	Program Management	K02237	Program Management CLW	003273	Conversion Program Rebates	$ 500.00		$ 500.00
207KCC	Program Management	K02093	Program Management NE	003276	Plumber Incentives	$ 69.75		$ 69.75
207KCC	Program Management	K02093	Program Management NE	003277	Advertising Changes	$ 260,504.65		$ 260,504.65
207KCC	Program Management	K02237	Program Management CLW	003281	C/I Conversion Incentive	$ 140,280.56		$ 140,280.56
207KCC	Program Management	K02093	Program Management NE	003281	C/I Conversion Incentive	$ 129,688.09		$ 129,688.09
207KCC	Program Management	K02238	Program Management CCC	003281	C/I Conversion Incentive	$ 5,196.59		$ 5,196.59
207KCC	Program Management	K02238	Program Management CCC	003282	Cib Solicitation	$ 429.45		$ 429.45
207KCC	Program Management	K02093	Program Management NE	003283	Consultants	($ 46.31)		($ 46.31)
207KCC	Program Management	K02093	Program Management NE	003720	Runzhiemer Stipend	$ 2,295.13		$ 2,295.13
208KCC	Trade Relations	K02094	Trade Relations NE	002000	Supervision	$ 9.44		$ 9.44
208KCC	Trade Relations	K02094	Trade Relations NE	002004	General & Administrative Expenses	$ 187,214.20		$ 187,214.20
[illegible]CC	Trade Relations	K02094	Trade Relations NE	002975	Outside Consultants	$ 2,794.88		$ 2,794.88

208KCC	Trade Relations	K02246	Inside Sales NE	003162	Commissions	$ 1,570.54		$ 1,570.54
208KCC	Trade Relations	K02094	Trade Relations NE	003170	Promo & Other	$ 1,871.78		$ 1,871.78
208KCC	Trade Relations	K02094	Trade Relations NE	003175	Equipment Rentals	$ 250.97		$ 250.97
[illegible]	Trade Relations	K02094	Trade Relations NE	003177	Energy Services Conference	$ 36.27		$ 36.27
[illegible]	Trade Relations	K02094	Trade Relations NE	003179	VPI Installer Program	($ 6,101.73)		($ 6,101.73)
[illegible]	Trade Relations	K02094	Trade Relations NE	003180	VPI Training	$ 7,509.39		$ 7,509.39
208KCC	Trade Relations	K02094	Trade Relations NE	003270	Residential Trade Events	$ 6,509.55		$ 6,509.55
208KCC	Trade Relations	K02094	Trade Relations NE	003276	Plumber Incentives	$ 1,307.39		$ 1,307.39
208KCC	Trade Relations	K02094	Trade Relations NE	003279	Oil Tank Removals	$ 66.96		$ 66.96
208KCC	Trade Relations	K02094	Trade Relations NE	003280	Trade Ally Training	$ 109.23		$ 109.23
208KCC	Trade Relations	K02094	Trade Relations NE	003720	Runzhiemer Stipend	$ 3,387.00		$ 3,387.00
217KCC	Program Management	K02093	Program Management NE	002000	Supervision	$ 435.27		$ 435.27
255KCC	VP-On Loan Executive	K00218	Government Relations	002004	General & Administrative Expenses	($ 23.22)		($ 23.22)
272KCC	Process Field Requests	K02100	Leak Survey NE	003682	Monitoring	$ 8.81		$ 8.81
345KCC	Corporate Affairs NE	K02158	Community Affairs NE	002000	Supervision	$ 19,489.50		$ 19,489.50
345KCC	Corporate Affairs NE	K02159	Government Affairs NE	002000	Supervision	$ 19,155.54		$ 19,155.54
345KCC	Corporate Affairs NE	K02160	Public Information NE	002000	Supervision	$ 7,706.90		$ 7,706.90
345KCC	Corporate Affairs NE	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 231,105.58		$ 231,105.58
345KCC	Corporate Affairs NE	K02159	Government Affairs NE	002004	General & Administrative Expenses	$ 51,264.00		$ 51,264.00
345KCC	Corporate Affairs NE	K02160	Public Information NE	002004	General & Administrative Expenses	$ 16,324.30		$ 16,324.30
345KCC	Corporate Affairs NE	K02161	VP Corporate Affairs	002031	Exec General & Admin Expense	$ 86,621.09		$ 86,621.09
375KCC	Damage Prevention	K02096	Damage Prevention NE	002000	Supervision	$ 85,215.23	$ 85,215.23	
375KCC	Damage Prevention	K02096	Damage Prevention NE	002004	General & Administrative Expenses	$ 12,160.20		$ 12,160.20
375KCC	Damage Prevention	K02096	Damage Prevention NE	002035	Transportation-Fleet Leasing Chrgs	$ 1,193.42		$ 1,193.42
375KCC	Damage Prevention	K02096	Damage Prevention NE	002036	Transportation-Gasoline Charges	$ 440.18		$ 440.18
375KCC	Damage Prevention	K02096	Damage Prevention NE	002037	Transportation - Other Fleet Charges	$ 3,381.22		$ 3,381.22
375KCC	Damage Prevention	K02096	Damage Prevention NE	003670	Markouts	$ 17.38		$ 17.38
375KCC	Damage Prevention	K02096	Damage Prevention NE	003672	Damage Credits	($ 20,902.77)		($ 20,902.77)
375KCC	Damage Prevention	K02096	Damage Prevention NE	003720	Runzhiemer Stipend	$ 173.98		$ 173.98
375KCC	Damage Prevention	K02096	Damage Prevention NE	003926	One Call Coordinator	$ 36,158.92		$ 36,158.92
377KCC	Manager Dispatch	K00193	IT Tech Plan & Integ	002862	Database Administration	$ 12.79	$ 12.79	
377KCC	Manager Dispatch	K02096	Damage Prevention NE	002000	Supervision	$ 348.95		$ 348.95
387KCC	NE Facilities Management	K00207	Data Operations	002864	Distributed Systems	$ 3.56	$ 3.56	
387KCC	NE Facilities Management	K02037	NE Bill Processing	001086	Recurring Services - Bill Proc	$ 10,700.41		$ 10,700.41
387KCC	NE Facilities Management	K02036	NE Mail Room	001090	Outbound Postage	$ 712,452.61		$ 712,452.61
387KCC	NE Facilities Management	K02035	NE Real Estate	002004	General & Administrative Expenses	$ 69.69		$ 69.69
387KCC	NE Facilities Management	K02039	NE Security	002031	Exec General & Admin Expense	$ 52,120.55		$ 52,120.55
387KCC	NE Facilities Management	K02036	NE Mail Room	002031	Exec General & Admin Expense	$ 40,862.25		$ 40,862.25
387KCC	NE Facilities Management	K02035	NE Real Estate	002031	Exec General & Admin Expense	$ 21,819.06		$ 21,819.06
387KCC	NE Facilities Management	K02036	NE Mail Room	002898	Recurring Services	$ 60,020.99		$ 60,020.99
[illegible]	NE Facilities Management	K02036	NE Mail Room	002900	Postage Inbound	$ 249.68		$ 249.68
[illegible]	NE Facilities Management	K02028	NE Facilities - Boston Gas	003574	Other Maintenance - Facilities	$ 103,061.80	$ 103,061.80	
[illegible]	NE Facilities Management	K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 51,558.63		$ 51,558.63
[illegible]	NE Facilities Management	K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 35,449.47		$ 35,449.47
387KCC	NE Facilities Management	K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 12,832.18		$ 12,832.18
387KCC	NE Facilities Management	K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	$ 6,426.64		$ 6,426.64
387KCC	NE Facilities Management	K02033	NE Facilities O&M Expenses	003574	Other Maintenance - Facilities	$ 527.68		$ 527.68
409KCC	Leak Survey	K02100	Leak Survey NE	002000	Supervision	$ 34,880.37	$ 34,880.37	
409KCC	Leak Survey	K02100	Leak Survey NE	002004	General & Administrative Expenses	$ 1,802.77		$ 1,802.77
409KCC	Leak Survey	K02100	Leak Survey NE	002035	Transportation-Fleet Leasing Chrgs	$ 392.68		$ 392.68
409KCC	Leak Survey	K02100	Leak Survey NE	002036	Transportation-Gasoline Charges	$ 122.24		$ 122.24
409KCC	Leak Survey	K02100	Leak Survey NE	002037	Transportation - Other Fleet Charges	$ 1,304.78		$ 1,304.78
409KCC	Leak Survey	K02100	Leak Survey NE	003681	Walking Survey	$ 111,787.26		$ 111,787.26
409KCC	Leak Survey	K02100	Leak Survey NE	003682	Monitoring	$ 15,973.94		$ 15,973.94
409KCC	Leak Survey	K02100	Leak Survey NE	003683	Pinpointing	$ 179.10		$ 179.10
409KCC	Leak Survey	K02100	Leak Survey NE	003684	Leak Survey	$ 1,403.22		$ 1,403.22
409KCC	Leak Survey	K02100	Leak Survey NE	003685	Paving Survey	$ 79.23		$ 79.23
409KCC	Leak Survey	K02100	Leak Survey NE	003686	Building Survey	$ 4,214.92		$ 4,214.92
409KCC	Leak Survey	K02100	Leak Survey NE	003688	Winter Patrol	$ 39,597.35		$ 39,597.35
409KCC	Leak Survey	K02100	Leak Survey NE	003693	Summer Fl	$ 4,874.15		$ 4,874.15
409KCC	Leak Survey	K02100	Leak Survey NE	003695	Business Districts	$ 27,938.06		$ 27,938.06
409KCC	Leak Survey	K02100	Leak Survey NE	003719	Transmission Line	$ 10,308.94		$ 10,308.94
411KCC	Meter Operations	K02099	Meter Operations NE	004045	Repairing Meters	$ 1,830.00		$ 1,830.00
411KCC	Meter Operations	K02099	Meter Operations NE	004047	Hydro Testing & Top Testing	$ 99,045.13		$ 99,045.13
411KCC	Meter Operations	K02099	Meter Operations NE	004048	Painting Meters	$ 3,006.56		$ 3,006.56
411KCC	Meter Operations	K02099	Meter Operations NE	004049	Field Maint Instruments & Meters	($ 7,336.64)		($ 7,336.64)
411KCC	Meter Operations	K02099	Meter Operations NE	004050	Repair Meters - Contractor	$ 59.83		$ 59.83
411KCC	Meter Operations	K02099	Meter Operations NE	004061	Equipment Parts & Repairs	$ 1,511.03		$ 1,511.03
411KCC	Meter Operations	K02099	Meter Operations NE	004062	Meter Parts & Outside Repairs	$ 49,318.53		$ 49,318.53
411KCC	Meter Operations	K02099	Meter Operations NE	004063	Instrument Parts & Outside Repairs	$ 7,453.13		$ 7,453.13
411KCC	Meter Operations	K02099	Meter Operations NE	004064	Meter/Instrument Testing/Repair Credit	$ 358.05		$ 358.05
463KCC	Gas Supply & Planning	K02164	Gas Supply & Planning NE	002004	General & Administrative Expenses	$ 112,080.08	$ 112,080.08	
463KCC	Gas Supply & Planning	K02164	Gas Supply & Planning NE	002000	Supervision	$ 79,447.05	$ 79,447.05	
464KCC	KeySpan Energy Trading Services	K02163	Resource Planning NE	002646	Market Research Gas	$ 756.88		$ 756.88
464KCC	KeySpan Energy Trading Services	K02162	Fed Energy Reg Analysis NE	002662	Regulatory-Misc. Proj.	$ 7,361.96		$ 7,361.96
464KCC	KeySpan Energy Trading Services	K02162	Fed Energy Reg Analysis NE	002975	Outside Consultants	$ 2,665.52		$ 2,665.52
466KCC	Mgr-Gas Production & Control	K02108	Mgr Gas Production & Control	003565	Security	($ 63,222.70)	($ 63,222.70)	
[illegible]	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002000	Supervision	$ 35,716.97	$ 35,716.97	
[illegible]	NE Rates & Regulatory	K03351	SYS WIDE RATE RECOVERY	002004	General & Administrative Expenses	$ 1,100.83	$ 1,100.83	

518KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002004	General & Administrative Expenses	$ 134,411.49	$ 134,411.49	
518KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002975	Outside Consultants	$ 2,836.14	$ 2,836.14	
[illegible]CC	Financial Services	K02148	NE General Accounting	002004	General & Administrative Expenses	$ 132,174.27	$ 132,174.27	
[illegible]C	Financial Services	K02148	NE General Accounting	003498	OUTSIDE CONSULTANTS FOR CLW	$ 80,000.04		$ 80,000.04
[illegible]C	Financial Services	K02148	NE General Accounting	002000	Supervision	$ 18,713.75	$ 18,713.75	
[illegible]CC	Financial Services	K02149	NE Plant Accounting	002004	General & Administrative Expenses	$ 66.68	$ 66.68	
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	002000	Supervision	$ 68.06		$ 68.06
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	002004	General & Administrative Expenses	$ 53,498.93		$ 53,498.93
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	002004	General & Administrative Expenses	$ 1,926.96		$ 1,926.96
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	003435	Provide Customer Satisfaction	$ 8,464.45		$ 8,464.45
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	003435	Provide Customer Satisfaction	$ 4,085.68		$ 4,085.68
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	003602	Handle Customer Inquiry - Office	$ 420.00		$ 420.00
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	002000	Supervision	$ 10.00		$ 10.00
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	002004	General & Administrative Expenses	$ 33,592.05		$ 33,592.05
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	002004	General & Administrative Expenses	$ 772.29		$ 772.29
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	002412	Collection Services	$ 85.00		$ 85.00
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	003188	Business Support	$ 58,668.18		$ 58,668.18
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	003188	Business Support	$ 16,828.89		$ 16,828.89
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	003954	Process Customer Payments	$ 162,887.22		$ 162,887.22
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	003954	Process Customer Payments	$ 149,245.42		$ 149,245.42
532KCC	Meter Reading & Field Collections	K02120	Meter Reading & Field Collectio	002004	General & Administrative Expenses	$ 1,385.73		$ 1,385.73
532KCC	Meter Reading & Field Collections	K02067	Meter Reading & Field Collectio	003720	Runzhiemer Stipend	$ 157.45		$ 157.45
599KCC	Exec.-W.P. Parker	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 38,385.91	$ 38,385.91	
626KCC	Field Operations Maintain Staten	K00210	Community Develop	002004	General & Administrative Expenses	($ 3.58)	($ 3.58)	
630KCC	V.P. W. Luthern	K00415	VP Gas Production & Control	002000	Supervision	$ 51,568.80	$ 51,568.80	
630KCC	V.P. W. Luthern	K00415	VP Gas Production & Control	002031	Exec General & Admin Expense	$ 35,898.01	$ 35,898.01	
639KCC	V.P. S. Vitale	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 75,045.95	$ 75,045.95	
659KCC	Field Operations Brentwood	K00210	Community Develop	002004	General & Administrative Expenses	($ 20.42)		($ 20.42)
673KCC	Corrosion - KLC	K00218	Government Relations	002004	General & Administrative Expenses	($ 23.35)		($ 23.35)
691KCC	Gas Key Account Sales	K00210	Community Develop	002004	General & Administrative Expenses	($ 5.57)		($ 5.57)
813KCC	Electric Design And Construction	K00218	Government Relations	002004	General & Administrative Expenses	($ 24.82)		($ 24.82)
843KCC	Elec. Metering , Measurement & T	K00218	Government Relations	002004	General & Administrative Expenses	($ 28.86)		($ 28.86)
997KCC	Controllers Cost Center KCC	K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 1,104.80	$ 1,104.80	
997KCC	Controllers Cost Center KCC	K03105	Controller's Cost Center KCC	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 5,000.00		$ 5,000.00
997KCC	Controllers Cost Center KCC	K03157	DIRECTOR'S EXPENSES	001763	STOCK APPREC/DEPR-DIRECTORS' STOCK EQUIV	$ 10,726.31	$ 10,726.31	
997KCC	Controllers Cost Center KCC	K03114	SPECIAL STUDIES	002004	General & Administrative Expenses	$ 900.74	$ 900.74	
997KCC	Controllers Cost Center KCC	K00041	Financial Planning	002004	General & Administrative Expenses	($ 768.50)	($ 768.50)	
997KCC	Controllers Cost Center KCC	K00045	Investor Relations	002004	General & Administrative Expenses	($ 1,943.55)	($ 1,943.55)	
997KCC	Controllers Cost Center KCC	K00212	Public Affairs	002612	Media Relations Expense	$ 22.36	$ 22.36	
997KCC	Controllers Cost Center KCC	K03419	ENTERPRISE RISK SERVICE	002975	Outside Consultants	$ 5,626.00	$ 5,626.00	
[illegible]CC	Controllers Cost Center KCC	K03354	PROFESSIONAL SERVICES	002975	Outside Consultants	$ 4,577.62	$ 4,577.62	
[illegible]CC	Controllers Cost Center KCC	K03105	Controller's Cost Center KCC	002975	Outside Consultants	($ 30,884.48)	($ 30,884.48)	
[illegible]CC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	003582	Misc Trans Supplies	$ 154.55	$ 154.55	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	005772	G&A EXPENSE-INCREMENTAL BURDEN	$ 8,994.48	$ 8,994.48	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	00E025	Federal Excise Tax	$ 1,310.80	$ 1,310.80	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	00E038	State Excise Tax	$ 8,675.89	$ 8,675.89	
							$7,256,297.48	$8,960,330.71
						$16,216,628.19		

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Center Char Provider		Project		Activity		YTD Actual Amt	Allocate To Boston Yes	No
:C	Exec R.B. Catell	K00001	Exec Exp R Catell	002031	Exec General & Admin Expense	$ 99,804.01	$ 99,804.01	
.C	Exec R.B. Catell	K00001	Exec Exp R Catell	001999	Executive Chauffeurs	$ 5,003.45		$ 5,003.45
(CC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	000970	G&A DELLIVER ENERGY STRATEGY MEETING	($ 995.26)		($ 995.26)
002KCC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	001999	Executive Chauffeurs	$ 1,195.54		$ 1,195.54
002KCC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	002031	Exec General & Admin Expense	$ 16,896.97	$ 16,896.97	
002KCC	Exec C.G. Matthews	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 482.81		$ 482.81
003KCC	Exec W.K. Feraudo	K00003	Exec Exp W Feraudo	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 291.45		$ 291.45
004KCC	Exec S.L. Zelkowitz	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 30,461.43	$ 30,461.43	
004KCC	Exec S.L. Zelkowitz	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	($ 0.38)		($ 0.38)
005KCC	Exec R. Rapp	K00005	Exec Exp R Rapp	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 90.37		$ 90.37
005KCC	Exec R. Rapp	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	$ 332.14		$ 332.14
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	003290	Directors Expenses - Keyspan Board	$ 23,739.23	$ 23,739.23	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	002004	General & Administrative Expenses	$ 19,288.20	$ 19,288.20	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	001071	Annual Meeting	$ 6,936.01	$ 6,936.01	
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	002018	Attend Training	$ 2.30	$ 2.30	
006KCC	Corp SecretaryS Office	K00007	Record Management	002004	General & Administrative Expenses	$ 0.58	$ 0.58	
006KCC	Corp SecretaryS Office	K00007	Record Management	003822	Microfilming	$ 11.58	$ 11.58	
006KCC	Corp SecretaryS Office	K00007	Record Management	003913	Records Management	$ 9.76	$ 9.76	
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002953	Gas - New England	$ 90,259.49	$ 90,259.49	
008KCC	Legal Department Internal	K00008	Legal Staff	002953	Gas - New England	$ 81,331.21	$ 81,331.21	
008KCC	Legal Department Internal	K00008	Legal Staff	002937	All Keyspan Companies	$ 37,922.07	$ 37,922.07	
008KCC	Legal Department Internal	K00008	Legal Staff	002974	ALL GAS COMPANIES	$ 7,588.60	$ 7,588.60	
008KCC	Legal Department Internal	K00008	Legal Staff	002952	DELIVER ENERGY-ALL	$ 4,945.12	$ 4,945.12	
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002937	All Keyspan Companies	$ 4,036.40	$ 4,036.40	
008KCC	Legal Department Internal	K00008	Legal Staff	002778	Colonial Gas	$ 86,624.13		$ 86,624.13
008KCC	Legal Department Internal	K00201	Legal Operating Expense	002778	Colonial Gas	$ 61.20		$ 61.20
009KCC	Legal Department External KCC	K00010	External Legal Services	001057	Outside Legal Services	$ 20,632.19		$ 20,632.19
009KCC	Legal Department External KCC	K02144	External Legal Services - CLW	002487	Legal Operating Expenses	($ 0.89)		($ 0.89)
009KCC	Legal Department External KCC	K00010	External Legal Services	002487	Legal Operating Expenses	($ 49.60)		($ 49.60)
010KCC	Exec B. Mc Caffrey	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 484.62	$ 484.62	
010KCC	Exec B. Mc Caffrey	K00012	Exec Exp B McCaffrey	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 16,523.23		$ 16,523.23
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002004	General & Administrative Expenses	$ 102,245.40	$ 102,245.40	
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002826	Technical Support	$ 11,183.27	$ 11,183.27	
011KCC	Environmental Engineering & Servi	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 12.42	$ 12.42	
011KCC	Environmental Engineering & Servi	K00012	Exec Exp B McCaffrey	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 484.32		$ 484.32
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	002442	General Environmental Prog Cost	$ 621.58		$ 621.58
011KCC	Environmental Engineering & Servi	K02075	Environmental New England	003720	Runzhiemer Stipend	$ 220.20		$ 220.20
''CC	Exec G. Luterman	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 33,851.72	$ 33,851.72	
:C	Exec R. Jendras	K00035	Exec Exp R Jendras	002031	Exec General & Admin Expense	$ 13,378.22	$ 13,378.22	
.CC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002004	General & Administrative Expenses	$ 29,234.00	$ 29,234.00	
KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002744	Financial Reporting Activity	$ 20,026.31	$ 20,026.31	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	003327	OUTSIDE CONSULTANTS	$ 14,669.99	$ 14,669.99	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	00R555	ASSISTANT CONTROLLER	$ 4,735.30	$ 4,735.30	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	00R554	ACCOUNT ANALYSIS & CONTROL	$ 2,024.96	$ 2,024.96	
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002975	Outside Consultants	$ 0.00	$ 0.00	
016KCC	Financial Processing	K00038	Financial Processing	002923	Accounts Payable	$ 64,042.11	$ 64,042.11	
016KCC	Financial Processing	K00038	Financial Processing	002922	Payroll	$ 19,507.38	$ 19,507.38	
017KCC	Tax Staff	K00039	Tax Operations	002004	General & Administrative Expenses	$ 75,158.01	$ 75,158.01	
017KCC	Tax Staff	K00039	Tax Operations	002975	Outside Consultants	$ 41,069.92	$ 41,069.92	
017KCC	Tax Staff	K00039	Tax Operations	002970	Tax Activities	$ 14,004.68	$ 14,004.68	
017KCC	Tax Staff	K00039	Tax Operations	002018	Attend Training	$ 290.60	$ 290.60	
018KCC	Accounting Services	K03051	Accounting Services	003253	General & Admin Exp	$ 23,649.15	$ 23,649.15	
018KCC	Accounting Services	K03051	Accounting Services	002018	Attend Training	$ 7.88	$ 7.88	
018KCC	Accounting Services	K00369	SEC Audit	002801	Salaries & Expenses	$ 4.06	$ 4.06	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002946	Financial Systems	$ 33,151.39	$ 33,151.39	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002004	General & Administrative Expenses	$ 102.44	$ 102.44	
019KCC	Financial Solutions & Technology	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 19.06	$ 19.06	
019KCC	Financial Solutions & Technology	K00240	Financial Solutions & Tech	002018	Attend Training	$ 11.36	$ 11.36	
020KCC	Exec A. Jordan	K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 13,982.13	$ 13,982.13	
021KCC	Financial Planning	K00041	Financial Planning	002004	General & Administrative Expenses	$ 6,139.71	$ 6,139.71	
021KCC	Financial Planning	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 22.83	$ 22.83	
021KCC	Financial Planning	K00045	Investor Relations	002004	General & Administrative Expenses	$ 11.95	$ 11.95	
021KCC	Financial Planning	K00041	Financial Planning	001051	Corporate Planning	$ 28,755.13	$ 28,755.13	
022KCC	Resource Planning	K00042	Resource Planning	002000	Supervision	$ 1,042.93	$ 1,042.93	
022KCC	Resource Planning	K00042	Resource Planning	002004	General & Administrative Expenses	$ 8,998.51	$ 8,998.51	
022KCC	Resource Planning	K00042	Resource Planning	002422	Economic Analysis	$ 17,663.37	$ 17,663.37	
022KCC	Resource Planning	K00042	Resource Planning	002905	Resource Planning	$ 982.27	$ 982.27	
023KCC	Corporate Budgeting	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 43,603.75	$ 43,603.75	
023KCC	Corporate Budgeting	K00009	Corporate Budgeting	002000	Supervision	$ 5.26	$ 5.26	
026KCC	Exec M.L. Taunton	K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 20,434.03	$ 20,434.03	
027KCC	Investor Relations	K00045	Investor Relations	002004	General & Administrative Expenses	$ 30,107.75	$ 30,107.75	
027KCC	Investor Relations	K00045	Investor Relations	003094	Investor Relations	$ 2,746.54	$ 2,746.54	
031KCC	Risk Management	K00056	Claims	002408	General & Administrative Expenses NE	$ 52,703.95	$ 52,703.95	
031KCC	Risk Management	K00055	Safety	002408	General & Administrative Expenses NE	$ 35,916.92	$ 35,916.92	
031KCC	Risk Management	K00034	Exec Exp G Luterman	002004	General & Administrative Expenses	$ 346.49	$ 346.49	
(CC	Risk Management	K03279	PROPERTY INSURANCE	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 213,390.56		$ 213,390.56

031KCC	Risk Management	K00054	Insurance	001068	Excess General Liability	$ 81,109.41		$ 81,109.41
031KCC	Risk Management	K00057	Workers Compensation Admin	002004	General & Administrative Expenses	($ 948.42)		($ 948.42)
031KCC	Risk Management	K00054	Insurance	002538	Other Insurance	$ 51,663.41		$ 51,663.41
[illegible]C	Risk Management	K00057	Workers Compensation Admin	002540	Workers Comp Insurance Administration	$ 8,959.65		$ 8,959.65
[illegible]C	Risk Management	K00921	Captive Insurance Premium Exp	002747	Captive Insurance - NE	$ 113,750.56		$ 113,750.56
[illegible]CC	Risk Management	K00054	Insurance	002959	Property Insurance Activity	$ 124,787.28		$ 124,787.28
[illegible]KCC	401K/Pension	K00258	Pension Administration	002004	General & Administrative Expenses	$ 107,261.09	$ 107,261.09	
032KCC	401K/Pension	K00219	401K Administration	003119	Shareholder Relations	$ 27,348.13	$ 27,348.13	
032KCC	401K/Pension	K00219	401K Administration	002004	General & Administrative Expenses	$ 22,888.93	$ 22,888.93	
032KCC	401K/Pension	K00219	401K Administration	001066	401K Plan Fees	($ 644.88)	($ 644.88)	
033KCC	Asst Treasurer	K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 23,528.95	$ 23,528.95	
033KCC	Asst Treasurer	K00058	Capital Markets	002004	General & Administrative Expenses	$ 18,964.64	$ 18,964.64	
033KCC	Asst Treasurer	K00039	Tax Operations	002970	Tax Activities	$ 6,201.00	$ 6,201.00	
033KCC	Asst Treasurer	K00191	CREDIT OPERATIONS	002004	General & Administrative Expenses	$ 8.50	$ 8.50	
033KCC	Asst Treasurer	K00059	Cash Mgmt	002468	Bank Fees	$ 15,379.54		$ 15,379.54
036KCC	Exec R.J. Fani	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 34,108.66		$ 34,108.66
037KCC	Exec C Watson	K00061	Exec Exp C Watson	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 164.32		$ 164.32
037KCC	Exec C Watson	K00061	Exec Exp C Watson	002031	Exec General & Admin Expense	$ 36,382.02	$ 36,382.02	
038KCC	Strategic Planning	K00062	Strategic Plan	002004	General & Administrative Expenses	$ 40,350.23	$ 40,350.23	
038KCC	Strategic Planning	K00062	Strategic Plan	002000	Supervision	$ 9,400.58	$ 9,400.58	
038KCC	Strategic Planning	K00063	Corporate Devel	002004	General & Administrative Expenses	$ 105.38	$ 105.38	
038KCC	Strategic Planning	K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 26.55	$ 26.55	
039KCC	Exec E. Weinstein	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 26,496.69	$ 26,496.69	
039KCC	Exec E. Weinstein	K00070	Exec Exp E Weinstein	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 15.24	$ 15.24	
040KCC	Learning & Development Solutions	K03003	Learning & Development - NE	002004	General & Administrative Expenses	$ 61,621.81	$ 61,621.81	
040KCC	Learning & Development Solutions	K03003	Learning & Development - NE	002032	Gas Training	$ 1,187.52		$ 1,187.52
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002004	General & Administrative Expenses	$ 94,364.82	$ 94,364.82	
042KCC	Org Planning & Development	K03111	Org. Planning & Development N	002004	General & Administrative Expenses	$ 82,403.46	$ 82,403.46	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002000	Supervision	$ 15,351.25	$ 15,351.25	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	004408	Succession Planning	$ 7,249.80	$ 7,249.80	
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002018	Attend Training	$ 271.05	$ 271.05	
042KCC	Org Planning & Development	K00210	Community Develop	002004	General & Administrative Expenses	($ 16.40)		($ 16.40)
042KCC	Org Planning & Development	K03111	Org. Planning & Development N	003720	Runzhiemer Stipend	$ 138.18		$ 138.18
043KCC	Corporate Staffing	K03004	Corp Staffing - NE	002004	General & Administrative Expenses	$ 18,529.20	$ 18,529.20	
043KCC	Corporate Staffing	K00074	Corporate Staffing	004475	BLAK NETWORK PROGRAM	$ 1,045.97	$ 1,045.97	
044KCC	Exec C.A. Ceriello	K00075	Exec Exp C Ceriello	002031	Exec General & Admin Expense	$ 12,626.12	$ 12,626.12	
044KCC	Exec C.A. Ceriello	K00075	Exec Exp C Ceriello	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 20.95	$ 20.95	
045KCC	Benefits Administration	K03005	Benefit Services - NE	002004	General & Administrative Expenses	$ 97,563.35	$ 97,563.35	
045KCC	Benefits Administration	K03005	Benefit Services - NE	002556	Benefits Administration NYC	$ 22,428.51	$ 22,428.51	
045KCC	Benefits Administration	K03006	Health Services - NE	002004	General & Administrative Expenses	$ 11,449.62	$ 11,449.62	
[illegible]CC	Benefits Administration	K03344	HRIS MANAGEMENT - NE	003615	Compensation Administration	$ 2,840.88	$ 2,840.88	
[illegible]C	Exec J. Orlando	K00078	Exec Exp: J Orlando	002031	Exec General & Admin Expense	$ 19,047.50	$ 19,047.50	
[illegible]CC	Benefits	K00267	Pensions/401K	00R476	DEF OFFICER'S SU 20% MATCH	($ 261.08)	($ 261.08)	
[illegible]CC	Benefits	K00267	Pensions/401K	00R477	DEF OFFICER'S SU PLAN	$ 2,976.83	$ 2,976.83	
047KCC	Benefits	K00406	Incentive Compensation	00R549	L/T RESTRICTED STOCK GRANT	$ 14,454.39	$ 14,454.39	
048KCC	HR Compensation Planning	K03010	HR Policy Plan Analysis	002004	General & Administrative Expenses	$ 17,998.78	$ 17,998.78	
048KCC	HR Compensation Planning	K03007	HRIS - NE	003615	Compensation Administration	$ 8,309.31	$ 8,309.31	
048KCC	HR Compensation Planning	K03010	HR Policy Plan Analysis	002000	Supervision	$ 7,916.41	$ 7,916.41	
048KCC	HR Compensation Planning	K00079	Compensation	003619	Compensation Administration	$ 70.80	$ 70.80	
048KCC	HR Compensation Planning	K03007	HRIS - NE	002018	Attend Training	$ 22.35	$ 22.35	
048KCC	HR Compensation Planning	K03008	Sales Commissions - NE	005043	Sales Commissions	$ 18,963.49		$ 18,963.49
049KCC	HR Policy Planning And Analysis	K00080	HR Policy Plan Analy	002004	General & Administrative Expenses	$ 615.81	$ 615.81	
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	002004	General & Administrative Expenses	$ 75,989.91	$ 75,989.91	
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	002000	Supervision	$ 0.00	$ 0.00	
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	002004	General & Administrative Expenses	$ 0.00	$ 0.00	
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	002482	Industrial Relations Reps	$ 2,237.80		$ 2,237.80
050KCC	Employee & Labor Relations	K03009	Emp. Labor Relations - NE	003613	Drug & Alcohol Pgms	$ 2,543.90		$ 2,543.90
051KCC	Strategic Marketing	K00069	Corporate Advertising	002000	Supervision	$ 26,802.36		$ 26,802.36
051KCC	Strategic Marketing	K00068	New Business Opportunities	002000	Supervision	$ 13,909.52	$ 13,909.52	
051KCC	Strategic Marketing	K00064	Market Research	002000	Supervision	$ 13,211.45	$ 13,211.45	
051KCC	Strategic Marketing	K00065	Cust Relationship Mkt	002000	Supervision	$ 11,186.38		$ 11,186.38
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	002000	Supervision	$ 5,023.12		$ 5,023.12
051KCC	Strategic Marketing	K00066	Market Intelligence	002000	Supervision	($ 4.83)		($ 4.83)
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	002004	General & Administrative Expenses	$ 147,691.02		$ 147,691.02
051KCC	Strategic Marketing	K00069	Corporate Advertising	002004	General & Administrative Expenses	$ 116,197.81		$ 116,197.81
051KCC	Strategic Marketing	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 115,688.43		$ 115,688.43
051KCC	Strategic Marketing	K00064	Market Research	002004	General & Administrative Expenses	$ 89,860.42		$ 89,860.42
051KCC	Strategic Marketing	K00068	New Business Opportunities	002004	General & Administrative Expenses	$ 80,518.24		$ 80,518.24
051KCC	Strategic Marketing	K00065	Cust Relationship Mkt	002004	General & Administrative Expenses	$ 30,651.00		$ 30,651.00
051KCC	Strategic Marketing	K00064	Market Research	002647	Market Research Studies	$ 7,299.59		$ 7,299.59
051KCC	Strategic Marketing	K00068	New Business Opportunities	003601	Fuel Cells	$ 9.64		$ 9.64
051KCC	Strategic Marketing	K00069	Corporate Advertising	00R585	STRATEGIC INITIATIVES	$ 411.71		$ 411.71
051KCC	Strategic Marketing	K00067	Brand Strategy & E-Business	00R585	STRATEGIC INITIATIVES	$ 317.00		$ 317.00
052KCC	EVP - Client Services	K00082	Exec Exp L Puleo	002031	Exec General & Admin Expense	$ 23,983.93	$ 23,983.93	
052KCC	EVP - Client Services	K00082	Exec Exp L Puleo	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 3,161.21		$ 3,161.21
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 10.17	$ 10.17	
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	002031	Exec General & Admin Expense	$ 13,669.78	$ 13,669.78	
053KCC	VP - Property & Security	K00083	Exec Exp R Siegel	002869	Systems Maintenance Activities	$ 229.66	$ 229.66	
[illegible]CC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	002031	Exec General & Admin Expense	$ 94,630.26	$ 94,630.26	

054KCC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 33.68	$ 33.68	
054KCC	EX VP Strategic Services	K01651	Exec Exp J Caroselli	002004	General & Administrative Expenses	$ 15.07	$ 15.07	
056KCC	Purchasing & Material Managemen	K03088	Supply Chain Systems	002000	Supervision	$ 15,250.43	$ 15,250.43	
C	Purchasing & Material Managemen	K00084	Pchs & Matl Planning	002000	Supervision	$ 13,011.94	$ 13,011.94	
C	Facilities Management Dept	K02075	Environmental New England	002826	Technical Support	$ 6,163.84	$ 6,163.84	
CC	Facilities Management Dept	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 514.46	$ 514.46	
KCC	Facilities Management Dept	K03111	Org. Planning & Development N	002004	General & Administrative Expenses	$ 330.13	$ 330.13	
057KCC	Facilities Management Dept	K00073	Organizational/Prof Devl	002004	General & Administrative Expenses	$ 134.15	$ 134.15	
057KCC	Facilities Management Dept	K00039	Tax Operations	002004	General & Administrative Expenses	$ 133.77	$ 133.77	
057KCC	Facilities Management Dept	K02159	Government Affairs NE	002004	General & Administrative Expenses	$ 119.29	$ 119.29	
057KCC	Facilities Management Dept	K00204	Desktop Operations	002004	General & Administrative Expenses	$ 114.61	$ 114.61	
057KCC	Facilities Management Dept	K00062	Strategic Plan	002004	General & Administrative Expenses	$ 109.33	$ 109.33	
057KCC	Facilities Management Dept	K00183	IT Business Mgmt	002004	General & Administrative Expenses	$ 109.14	$ 109.14	
057KCC	Facilities Management Dept	K02079	Sales Support	002004	General & Administrative Expenses	$ 88.78	$ 88.78	
057KCC	Facilities Management Dept	K02148	NE General Accounting	002004	General & Administrative Expenses	$ 88.45	$ 88.45	
057KCC	Facilities Management Dept	K00056	Claims	002406	General & Administrative Expenses NE	$ 87.96	$ 87.96	
057KCC	Facilities Management Dept	K02080	Business Processing	002004	General & Administrative Expenses	$ 85.46	$ 85.46	
057KCC	Facilities Management Dept	K00045	Investor Relations	002004	General & Administrative Expenses	$ 77.55	$ 77.55	
057KCC	Facilities Management Dept	K00041	Financial Planning	002004	General & Administrative Expenses	$ 76.70	$ 76.70	
057KCC	Facilities Management Dept	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 57.00	$ 57.00	
057KCC	Facilities Management Dept	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 50.37	$ 50.37	
057KCC	Facilities Management Dept	K00058	Capital Markets	002004	General & Administrative Expenses	$ 19.93	$ 19.93	
057KCC	Facilities Management Dept	K00006	Corp Secretary's Off	002004	General & Administrative Expenses	$ 14.44	$ 14.44	
057KCC	Facilities Management Dept	K00207	Data Operations	002860	Data Center Operations	$ 7.82	$ 7.82	
057KCC	Facilities Management Dept	K03303	BILL PROCESSING-NE	001086	Recurring Services - Bill Proc	$ 427.47		$ 427.47
057KCC	Facilities Management Dept	K02036	NE Mail Room	001090	Outbound Postage	$ 426.30	$ 426.30	
057KCC	Facilities Management Dept	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 998.67	$ 998.67	
057KCC	Facilities Management Dept	K00207	Data Operations	002004	General & Administrative Expenses	$ 832.47	$ 832.47	
057KCC	Facilities Management Dept	K00193	IT Tech Plan & Integ	002004	General & Administrative Expenses	$ 664.76	$ 664.76	
057KCC	Facilities Management Dept	K00214	Creative & Production Services	002004	General & Administrative Expenses	$ 423.17	$ 423.17	
057KCC	Facilities Management Dept	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 391.29	$ 391.29	
057KCC	Facilities Management Dept	K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 273.77	$ 273.77	
057KCC	Facilities Management Dept	K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 208.02	$ 208.02	
057KCC	Facilities Management Dept	K02083	Commercial & Industrial Sales	002004	General & Administrative Expenses	$ 141.71	$ 141.71	
057KCC	Facilities Management Dept	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 119.41	$ 119.41	
057KCC	Facilities Management Dept	K02152	NE Rates Dept - Massachusett	002004	General & Administrative Expenses	$ 101.77	$ 101.77	
057KCC	Facilities Management Dept	K02084	Residential Sales Admin NE	002004	General & Administrative Expenses	$ 83.21	$ 83.21	
057KCC	Facilities Management Dept	K02093	Program Management NE	002004	General & Administrative Expenses	$ 72.14	$ 72.14	
057KCC	Facilities Management Dept	K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 65.32	$ 65.32	
057KCC	Facilities Management Dept	K02086	Key Accounts and Specifiers N	002004	General & Administrative Expenses	$ 56.78	$ 56.78	
CC	Facilities Management Dept	K00064	Market Research	002004	General & Administrative Expenses	$ 55.11	$ 55.11	
C	Facilities Management Dept	K02094	Trade Relations NE	002004	General & Administrative Expenses	$ 48.11	$ 48.11	
CC	Facilities Management Dept	K00065	Cust Relationship Mkt	002004	General & Administrative Expenses	$ 36.74	$ 36.74	
CC	Facilities Management Dept	K00068	New Business Opportunities	002004	General & Administrative Expenses	$ 36.74	$ 36.74	
057KCC	Facilities Management Dept	K00181	Elect/Env Audits	002004	General & Administrative Expenses	$ 27.93	$ 27.93	
057KCC	Facilities Management Dept	K02081	Market Operations	002004	General & Administrative Expenses	$ 21.46	$ 21.46	
057KCC	Facilities Management Dept	K00067	Brand Strategy & E-Business	002004	General & Administrative Expenses	$ 18.37	$ 18.37	
057KCC	Facilities Management Dept	K00042	Merger/Acq Res Plan	002004	General & Administrative Expenses	$ 16.67	$ 16.67	
057KCC	Facilities Management Dept	K00069	Corporate Advertising	002004	General & Administrative Expenses	$ 9.19	$ 9.19	
057KCC	Facilities Management Dept	K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 2.25	$ 2.25	
057KCC	Facilities Management Dept	K00218	Government Relations	002004	General & Administrative Expenses	($ 586.66)	($ 586.66)	
057KCC	Facilities Management Dept	K00210	Community Develop	002004	General & Administrative Expenses	($ 1,103.06)	($ 1,103.06)	
057KCC	Facilities Management Dept	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 675.66	$ 675.66	
057KCC	Facilities Management Dept	K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 332.24	$ 332.24	
057KCC	Facilities Management Dept	K00415	VP Gas Production & Control	002031	Exec General & Admin Expense	$ 288.25	$ 288.25	
057KCC	Facilities Management Dept	K00416	Sr VP Gas Sales & Mktg NE	002031	Exec General & Admin Expense	$ 285.46	$ 285.46	
057KCC	Facilities Management Dept	K00417	President NE	002031	Exec General & Admin Expense	$ 285.46	$ 285.46	
057KCC	Facilities Management Dept	K00001	Exec Exp R Catell	002031	Exec General & Admin Expense	$ 138.25	$ 138.25	
057KCC	Facilities Management Dept	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 99.28	$ 99.28	
057KCC	Facilities Management Dept	K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 88.28	$ 88.28	
057KCC	Facilities Management Dept	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 85.07	$ 85.07	
057KCC	Facilities Management Dept	K00061	Exec Exp C Watson	002031	Exec General & Admin Expense	$ 57.36	$ 57.36	
057KCC	Facilities Management Dept	K00002	Exec Exp C Matthew	002031	Exec General & Admin Expense	$ 47.03	$ 47.03	
057KCC	Facilities Management Dept	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 37.59	$ 37.59	
057KCC	Facilities Management Dept	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 36.54	$ 36.54	
057KCC	Facilities Management Dept	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 32.02	$ 32.02	
057KCC	Facilities Management Dept	K00082	Exec Exp L Puleo	002031	Exec General & Admin Expense	$ 30.56	$ 30.56	
057KCC	Facilities Management Dept	K00075	Exec Exp C Ceriello	002031	Exec General & Admin Expense	$ 26.75	$ 26.75	
057KCC	Facilities Management Dept	K00035	Exec Exp R Jendres	002031	Exec General & Admin Expense	$ 23.52	$ 23.52	
057KCC	Facilities Management Dept	K00182	Exec Exp C Smith	002031	Exec General & Admin Expense	$ 23.31	$ 23.31	
057KCC	Facilities Management Dept	K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 21.80	$ 21.80	
057KCC	Facilities Management Dept	K00177	Exec Exp V Courtien	002031	Exec General & Admin Expense	$ 21.34	$ 21.34	
057KCC	Facilities Management Dept	K00410	VP Client Services NE	002031	Exec General & Admin Expense	$ 16.03	$ 16.03	
057KCC	Facilities Management Dept	K00076	Exec Exp: J Orlando	002031	Exec General & Admin Expense	$ 6.72	$ 6.72	
057KCC	Facilities Management Dept	K01651	Exec Exp J Caroselli	002031	Exec General & Admin Expense	$ 4.93	$ 4.93	
057KCC	Facilities Management Dept	K03000	Exec Expenses W. Bolbach III	002031	Exec General & Admin Expense	$ 2.76	$ 2.76	
057KCC	Facilities Management Dept	K00083	Exec Exp R Siegel	002031	Exec General & Admin Expense	$ 2.63	$ 2.63	
057KCC	Facilities Management Dept	K03001	Exec Expenses T. Dargan	002031	Exec General & Admin Expense	$ 0.48	$ 0.48	
CC	Facilities Management Dept	K00215	Electronic Communic	002440	Electronic Communication Activities	$ 13.49	$ 13.49	

057KCC	Facilities Management Dept	K00201	Legal Operating Expense	002953	Gas - New England	$ 854.82	$ 854.82	
057KCC	Facilities Management Dept	K02062	Customer Relations - Colonial L	003188	Business Support	$ 576.87	$ 576.87	
057KCC	Facilities Management Dept	K02063	Customer Relations - Colonial	003188	Business Support	$ 206.78	$ 206.78	
C	Facilities Management Dept	K02004	NE Materials Management - Co	003303	Colonial Cape Cod Gas - Demand Charges	$ 206.78	$ 206.78	
C	Facilities Management Dept	K02028	NE Facilities - Boston Gas	003574	Other Maintenance - Facilities	$ 1,519.70	$ 1,519.70	
CC	Facilities Management Dept	K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 813.27	$ 813.27	
057KCC	Facilities Management Dept	K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 559.17	$ 559.17	
057KCC	Facilities Management Dept	K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 202.38	$ 202.38	
057KCC	Facilities Management Dept	K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	($ 4,449.61)	($ 4,449.61)	
057KCC	Facilities Management Dept	K03084	Records Management	003913	Records Management	$ 102.51	$ 102.51	
057KCC	Facilities Management Dept	K00212	Public Affairs	003955	Key Account Reps	$ 16.14	$ 16.14	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 44,094.97	$ 44,094.97	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	003256	Credit Risk	$ 13,645.91	$ 13,645.91	
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	003255	Market Risk	$ 5,064.56	$ 5,064.56	
058KCC	Enterprise Wide Risk Management	K03079	EWRM Gas Distribution	003257	Operational Risk	$ 41.94	$ 41.94	
058KCC	Enterprise Wide Risk Management	K03079	EWRM Gas Distribution	003255	Market Risk	$ 8.14	$ 8.14	
059KCC	Corporate Security	K03233	SEC ENHANCMT-NE OP CTR	004437	Security Services	$ 36,954.01	$ 36,954.01	
059KCC	Corporate Security	K03284	SEC ENHANCMT - CONSULT	004437	Security Services	$ 13,696.24	$ 13,696.24	
060KCC	Fleet Services NY/LI	K03101	Fleet Direct Charges	000976	Eastern Enterprise-NE	$ 284.43	$ 284.43	
060KCC	Fleet Services NY/LI	K00001	Exec Exp R Catell	001999	Executive Chauffeurs	$ 60.33	$ 60.33	
060KCC	Fleet Services NY/LI	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 46.61	$ 46.61	
060KCC	Fleet Services NY/LI	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 10.56	$ 10.56	
060KCC	Fleet Services NY/LI	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 8.52	$ 8.52	
060KCC	Fleet Services NY/LI	K00417	President NE	002031	Exec General & Admin Expense	$ 5.57	$ 5.57	
060KCC	Fleet Services NY/LI	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 4.52	$ 4.52	
060KCC	Fleet Services NY/LI	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 3.49	$ 3.49	
060KCC	Fleet Services NY/LI	K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 0.88	$ 0.88	
060KCC	Fleet Services NY/LI	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 0.76	$ 0.76	
061KCC	Fleet CNG NY/LI	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 733.22	$ 733.22	
061KCC	Fleet CNG NY/LI	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 44.33	$ 44.33	
061KCC	Fleet CNG NY/LI	K00207	Data Operations	002870	Systems Programming	$ 14.46	$ 14.46	
064KCC	Exec.-T.Dargen	K03001	Exec Expenses T. Dargen	002031	Exec General & Admin Expense	$ 9,550.04	$ 9,550.04	
065KCC	VP - Customer Relations	K00207	Data Operations	002864	Distributed Systems	$ 83.63	$ 83.63	
066KCC	Customer Assistance Center - NY	K00267	Pensions/401K	00R476	DEF OFFICER'S SU 20% MATCH	($ 7,592.00)		($ 7,592.00)
068KCC	Communication & Consumer Advo	K00043	Cons Advocacy NE	002458	Low Income Program	$ 93.00		$ 93.00
068KCC	Communication & Consumer Advo	K00502	Cons Comm NE	004658	CONS COMM&ADV-LOWELL	$ 34,998.36		$ 34,998.36
068KCC	Communication & Consumer Advo	K00502	Cons Comm NE	004666	Cons Communications-Colonial	$ 32,216.35		$ 32,216.35
070KCC	Collections/Payment Processing	K03341	NE PAY PROCESS - LOWELL	003434	Payment Processing	$ 2,760.18		$ 2,760.18
070KCC	Collections/Payment Processing	K03342	NE PAY PROCESS - COLONI	003434	Payment Processing	$ 2,164.36		$ 2,164.36
070KCC	Collections/Payment Processing	K03336	NE COLLECTIONS - LOWELL	002412	Collection Services	$ 6,301.96		$ 6,301.96
CC	Collections/Payment Processing	K03337	NE COLLECTIONS - LOWELL	002412	Collection Services	$ 2,482.75		$ 2,482.75
C	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 56.22	$ 56.22	
CC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000964	CSS / CRIS CONVERSION MEETING NEW ENGLAND	$ 1,172.88		$ 1,172.88
KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000965	JOB EVALUATION COMMITTEE MEETING	$ 7.65		$ 7.65
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000968	CUSTOMER SATISFACTION MEETING	$ 76.87		$ 76.87
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 56.92		$ 56.92
074KCC	VP - Call Centers & Billing Services	K00177	Exec Exp V Courtien	002031	Exec General & Admin Expense	$ 10,894.14		$ 10,894.14
077KCC	Financial Operations/Common Ser	K03109	Dir of Finance-Common SVS	002000	Supervision	$ 7,409.53	$ 7,409.53	
077KCC	Financial Operations/Common Ser	K03109	Dir of Finance-Common SVS	002879	Planning/Budgets	$ 7,042.24	$ 7,042.24	
078KCC	Exec L Dryer	K03154	EXEC EXP-INTERNAL AUDIT	002031	Exec General & Admin Expense	$ 119.56		$ 119.56
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002004	General & Administrative Expenses	$ 69,967.76	$ 69,967.76	
079KCC	Internal Audit Department	K00160	Internal Audit Svcs	002004	General & Administrative Expenses	$ 59,060.48	$ 59,060.48	
079KCC	Internal Audit Department	K00161	Elect/Env Audits	002733	Audit Charges NE	$ 13,336.49	$ 13,336.49	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	003720	Runzhiemer Stipend	$ 86.65	$ 86.65	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002018	Attend Training	$ 72.72	$ 72.72	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002056	Meals & Entertainment-50% Ded	$ 25.76	$ 25.76	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002933	Periodical/Subscriptions	$ 22.66	$ 22.66	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002950	Other Expenses	$ 1.55	$ 1.55	
079KCC	Internal Audit Department	K00161	Elect/Env Audits	002004	General & Administrative Expenses	$ 19,340.30	$ 19,340.30	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002005	Admin Expenses	$ 32.10	$ 32.10	
079KCC	Internal Audit Department	K00161	Elect/Env Audits	002018	Attend Training	$ 168.48	$ 168.48	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	002042	Travel Expenses	$ 1,076.74	$ 1,076.74	
079KCC	Internal Audit Department	K02076	Elec/Env Audits NE	003711	Cellular Usage	$ 2.72	$ 2.72	
080KCC	Exec C.T. Smith	K00162	Exec Exp C Smith	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 45.70	$ 45.70	
080KCC	Exec C.T. Smith	K00162	Exec Exp C Smith	002031	Exec General & Admin Expense	$ 21,963.82	$ 21,963.82	
081KCC	IT Business Management	K00394	IT Software Maintenance	002876	Data Center Operations Software	$ 319,798.25	$ 319,798.25	
081KCC	IT Business Management	K00394	IT Software Maintenance	002579	Corporate Services	$ 109,043.82	$ 109,043.82	
081KCC	IT Business Management	K00394	IT Software Maintenance	002649	Energy Operations	$ 45,189.64	$ 45,189.64	
081KCC	IT Business Management	K00183	IT Business Mgmt	002576	Clerical Support	$ 28,082.79	$ 28,082.79	
081KCC	IT Business Management	K00394	IT Software Maintenance	002651	Customer Relations	$ 26,935.36	$ 26,935.36	
081KCC	IT Business Management	K00183	IT Business Mgmt	002000	Supervision	$ 24,747.45	$ 24,747.45	
081KCC	IT Business Management	K00183	IT Business Mgmt	002004	General & Administrative Expenses	$ 23,470.73	$ 23,470.73	
081KCC	IT Business Management	K00183	IT Business Mgmt	002849	Project Coordination	$ 21,445.18	$ 21,445.18	
081KCC	IT Business Management	K00394	IT Software Maintenance	004406	Sales & Marketing	$ 21,262.23	$ 21,262.23	
081KCC	IT Business Management	K00183	IT Business Mgmt	004407	Resource Coordination	$ 16,810.57	$ 16,810.57	
081KCC	IT Business Management	K00394	IT Software Maintenance	002973	Tech Planning	$ 7,970.42	$ 7,970.42	
081KCC	IT Business Management	K00183	IT Business Mgmt	002879	Planning/Budgets	$ 4,196.16	$ 4,196.16	
081KCC	IT Business Management	K00183	IT Business Mgmt	00R594	IT CONSULTANTS - PROJECT COORDINATION	$ 892.37	$ 892.37	
KCC	IT Business Management	K00183	IT Business Mgmt	00R593	IT CONSULTANTS - RECRUITING	$ 417.87	$ 417.87	

081KCC	IT Business Management	K00394	IT Software Maintenance	002595	Communications	$ 396.24	$ 396.24	
081KCC	IT Business Management	K00394	IT Software Maintenance	002872	Desktop Operations	($ 4,261.26)	($ 4,261.26)	
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	004133	System Maintenance Activities-NE	$ 64,212.95	$ 64,212.95	
[illegible]C	IT Energy Operations	K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 18,577.45	$ 18,577.45	
[illegible]C	IT Energy Operations	K00395	Provide System Maint - Energy	002971	Systems Support Activities-Gas	$ 3,949.64	$ 3,949.64	
[illegible]C	IT Energy Operations	K00395	Provide System Maint - Energy	004135	System Maintenance Activities-Energy C	$ 49,670.58	$ 49,670.58	
[illegible]KCC	IT Energy Operations	K00186	IT Energy Sys Devl	004423	System Development Activities KLCKNCKG	($ 10.50)		($ 10.50)
082KCC	IT Energy Operations	K00186	IT Energy Sys Devl	004427	System Development Activities KLC KNC	$ 184.58		$ 184.58
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R595	IT CONSULTANTS - ALL GAS	$ 81.65		$ 81.65
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R596	IT CONSULTANTS - EASTERN	$ 11,392.54		$ 11,392.54
082KCC	IT Energy Operations	K00395	Provide System Maint - Energy	00R598	IT CONSULTANTS - ENERGY COMMON	$ 510.75		$ 510.75
083KCC	IT Corporate Services	K00190	HR System	002869	Systems Maintenance Activities	$ 47,601.55	$ 47,601.55	
083KCC	IT Corporate Services	K00189	Financial System	002869	Systems Maintenance Activities	$ 42,757.90	$ 42,757.90	
083KCC	IT Corporate Services	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 35,763.33	$ 35,763.33	
083KCC	IT Corporate Services	K00188	IT Corporate Svcs	002000	Supervision	$ 30,474.64	$ 30,474.64	
083KCC	IT Corporate Services	K03166	RISK MANAGEMENT SYSTE	002869	Systems Maintenance Activities	$ 12,580.54	$ 12,580.54	
083KCC	IT Corporate Services	K03021	Distributed Payroll	002869	Systems Maintenance Activities	$ 6,201.35	$ 6,201.35	
083KCC	IT Corporate Services	K03240	REAL PROPERTY TAX COM	002975	Outside Consultants	$ 3,750.29	$ 3,750.29	
083KCC	IT Corporate Services	K03359	ORACLE DESKTOP UPGRAD	002869	Systems Maintenance Activities	$ 3,296.99	$ 3,296.99	
083KCC	IT Corporate Services	K03240	REAL PROPERTY TAX COM	002869	Systems Maintenance Activities	$ 3,120.52	$ 3,120.52	
083KCC	IT Corporate Services	K03026	Fin Systems Sum Repting Level	002869	Systems Maintenance Activities	$ 1,627.36	$ 1,627.36	
083KCC	IT Corporate Services	K00190	HR System	002975	Outside Consultants	$ 1,535.99	$ 1,535.99	
083KCC	IT Corporate Services	K03166	RISK MANAGEMENT SYSTE	002975	Outside Consultants	$ 1,026.08	$ 1,026.08	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 10.11	$ 10.11	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 1.44	$ 1.44	
083KCC	IT Corporate Services	K00193	IT Tech Plan & Integ	002878	Internet/Intranet Activities	$ 0.59	$ 0.59	
083KCC	IT Corporate Services	K00192	Supply Chain	002869	Systems Maintenance Activities	($ 185.45)	($ 185.45)	
083KCC	IT Corporate Services	K03165	KSI PAYROLL CONVERSION	002869	Systems Maintenance Activities	$ 5,992.02		$ 5,992.02
083KCC	IT Corporate Services	K03165	KSI PAYROLL CONVERSION	002975	Outside Consultants	$ 5,440.50		$ 5,440.50
083KCC	IT Corporate Services	K00189	Financial System	002975	Outside Consultants	$ 3,829.85		$ 3,829.85
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 78,333.26	$ 78,333.26	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002862	Database Administration	$ 68,480.30	$ 68,480.30	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002004	General & Administrative Expenses	$ 59,649.50	$ 59,649.50	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002848	Application Architecture	$ 43,600.78	$ 43,600.78	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002878	Internet/Intranet Activities	$ 26,770.65	$ 26,770.65	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 16,431.48	$ 16,431.48	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002000	Supervision	$ 10,834.93	$ 10,834.93	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002871	Desktop Architecture	$ 4,922.69	$ 4,922.69	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R606	IT CONSULTANTS - DATABASE ADMIN	$ 1,017.71	$ 1,017.71	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R605	IT CONSULTANTS - APPLICATION ARCHITECTURE	$ 454.44	$ 454.44	
[illegible]CC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	00R607	IT CONSULTANTS - INTERNET/INTRANET ACTIVITIES	$ 164.84	$ 164.84	
[illegible]C	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	003325	SECURITY INVESTIGATION	$ 25.70	$ 25.70	
[illegible]CC	IT Tech Planning. & Integration	K00395	Provide System Maint - Energy	002971	Systems Support Activities-Gas	$ 2.85	$ 2.85	
[illegible]CC	IT Tech Planning. & Integration	K00207	Data Operations	002870	Systems Programming	($ 29.25)	($ 29.25)	
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002079	IT Assurance	($ 75.91)	($ 75.91)	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002869	Systems Maintenance Activities	$ 46,161.04	$ 46,161.04	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002975	Outside Consultants	$ 4,305.99	$ 4,305.99	
085KCC	IT Marketing & Sales	K00893	Corporate Data Warehouse	002004	General & Administrative Expenses	$ 992.67	$ 992.67	
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002975	Outside Consultants	$ 857.78	$ 857.78	
085KCC	IT Marketing & Sales	K00196	Internet Sales & Mkt	002869	Systems Maintenance Activities	($ 366.03)	($ 366.03)	
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 8,928.79		$ 8,928.79
085KCC	IT Marketing & Sales	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 55.59		$ 55.59
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	002972	Systems Support Activities-NE	$ 27,002.85		$ 27,002.85
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	005925	Electronic Bull Brd	$ 5,058.37		$ 5,058.37
085KCC	IT Marketing & Sales	K00194	IT Sales & Marketing	00R596	IT CONSULTANTS - EASTERN	$ 11,782.06		$ 11,782.06
086KCC	IT Customer Relations	K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 23,847.72		$ 23,847.72
086KCC	IT Customer Relations	K00199	IT Customer Relations	004133	System Maintenance Activities-NE	$ 297,733.63		$ 297,733.63
086KCC	IT Customer Relations	K00199	IT Customer Relations	00R596	IT CONSULTANTS - EASTERN	$ 28,135.48		$ 28,135.48
087KCC	IT Desktop Operations	K00204	Desktop Operations	002863	Desktop Support	$ 201,397.95	$ 201,397.95	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002874	Enterprise Service Desk	$ 48,905.10	$ 48,905.10	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002470	Email Support	$ 19,144.99	$ 19,144.99	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002004	General & Administrative Expenses	$ 19,121.82	$ 19,121.82	
087KCC	IT Desktop Operations	K00204	Desktop Operations	00R608	IT CONSULTANTS - DESKTOP SUPPORT	$ 2,046.23	$ 2,046.23	
087KCC	IT Desktop Operations	K00204	Desktop Operations	002000	Supervision	$ 1.52	$ 1.52	
087KCC	IT Desktop Operations	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 0.92	$ 0.92	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002085	Wide Area Network	$ 9,319.19	$ 9,319.19	
089KCC	IT Telecommunications	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 67,825.68	$ 67,825.68	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002004	General & Administrative Expenses	$ 1,454.05	$ 1,454.05	
089KCC	IT Telecommunications	K00210	Community Develop	002004	General & Administrative Expenses	($ 7.67)	($ 7.67)	
089KCC	IT Telecommunications	K00218	Government Relations	002004	General & Administrative Expenses	($ 17.06)	($ 17.06)	
089KCC	IT Telecommunications	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 7.04	$ 7.04	
089KCC	IT Telecommunications	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	$ 1.91	$ 1.91	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002051	Leased Lines And Equipment	$ 387.40	$ 387.40	
089KCC	IT Telecommunications	K00212	Public Affairs	002612	Media Relations Expense	($ 8.96)	($ 8.96)	
089KCC	IT Telecommunications	K00212	Public Affairs	002615	Provide Employee Publications	($ 3.59)	($ 3.59)	
089KCC	IT Telecommunications	K00205	IT Telecomm	002717	Network Services - Eastern	$ 42,967.37	$ 42,967.37	
089KCC	IT Telecommunications	K03087	IT Communications - NE	002717	Network Services - Eastern	$ 35,558.92	$ 35,558.92	
089KCC	IT Telecommunications	K00205	IT Telecomm	002875	IT Communications - Eastern	$ 71,881.68	$ 71,881.68	
[illegible]CC	IT Telecommunications	K00205	IT Telecomm	002948	Telephone Charges - Colonial	$ 186,049.96		$ 186,049.96

089KCC	IT Telecommunications	K03087	IT Communications - NE	003293	Wiring Expense	$ 61.13		$ 61.13
089KCC	IT Telecommunications	K03087	IT Communications - NE	003298	Main & Support Network Cmp	$ 8,259.82		$ 8,259.82
089KCC	IT Telecommunications	K03087	IT Communications - NE	003299	Equipment Leases	$ 22,767.12		$ 22,767.12
[illegible]	IT Telecommunications	K03087	IT Communications - NE	003309	Ext Access Circuit	$ 38,494.18		$ 38,494.18
[illegible]	IT Data Center Operations	K00207	Data Operations	002860	Data Center Operations	$ 281,931.42	$ 281,931.42	
[illegible]	IT Data Center Operations	K00207	Data Operations	002864	Distributed Systems	$ 184,653.68	$ 184,653.68	
090KCC	IT Data Center Operations	K00207	Data Operations	002865	Distributed Systems - NE	$ 108,239.16	$ 108,239.16	
090KCC	IT Data Center Operations	K00207	Data Operations	002870	Systems Programming	$ 97,149.28	$ 97,149.28	
090KCC	IT Data Center Operations	K00207	Data Operations	002873	Data Center Operations - NE	$ 58,344.19	$ 58,344.19	
090KCC	IT Data Center Operations	K00207	Data Operations	002004	General & Administrative Expenses	$ 55,841.52	$ 55,841.52	
090KCC	IT Data Center Operations	K00207	Data Operations	002867	Production Control	$ 39,033.12	$ 39,033.12	
090KCC	IT Data Center Operations	K00207	Data Operations	002861	Data Security Activities	$ 37,694.75	$ 37,694.75	
090KCC	IT Data Center Operations	K00207	Data Operations	00R612	IT CONSULTANTS - DISTRIBUTED SYSTEMS	$ 2,696.21	$ 2,696.21	
090KCC	IT Data Center Operations	K00207	Data Operations	00R611	IT CONSULTANTS - DATA CTR OPS	$ 949.30	$ 949.30	
091KCC	IT New Initiatives	K00927	Emporium	002869	Systems Maintenance Activities	$ 25,349.04	$ 25,349.04	
091KCC	IT New Initiatives	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 309.42	$ 309.42	
091KCC	IT New Initiatives	K00193	IT Tech Plan & Integ	003187	Technology Assessment	$ 225.71	$ 225.71	
091KCC	IT New Initiatives	K00928	ECRM	002869	Systems Maintenance Activities	($ 609.28)	($ 609.28)	
092KCC	Records Management	K03084	Records Management	002004	General & Administrative Expenses	($ 9.62)	($ 9.62)	
092KCC	Records Management	K03084	Records Management	002018	Attend Training	$ 23.16	$ 23.16	
092KCC	Records Management	K03084	Records Management	002953	Gas - New England	$ 54,211.08	$ 54,211.08	
092KCC	Records Management	K03084	Records Management	003822	Microfilming	$ 8,809.66	$ 8,809.66	
092KCC	Records Management	K03084	Records Management	003913	Records Management	$ 44,280.60	$ 44,280.60	
093KCC	VP Information Technology	K03106	Exec - Information Technolog	002031	Exec General & Admin Expense	$ 15,013.91	$ 15,013.91	
093KCC	VP Information Technology	K03106	Exec - Information Technology	002975	Outside Consultants	$ 6,189.41	$ 6,189.41	
102KCC	EXEC INTERNAL AUDIT	K03154	EXEC EXP-INTERNAL AUDIT	002031	Exec General & Admin Expense	$ 9,580.16	$ 9,580.16	
118KCC	Facilities Management NYC	K00219	401K Administration	002004	General & Administrative Expenses	$ 9.61	$ 9.61	
118KCC	Facilities Management NYC	K00045	Investor Relations	002004	General & Administrative Expenses	$ 4.25	$ 4.25	
118KCC	Facilities Management NYC	K00205	IT Telecomm	002004	General & Administrative Expenses	$ 10.23		$ 10.23
118KCC	Facilities Management NYC	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 4.69		$ 4.69
118KCC	Facilities Management NYC	K00210	Community Develop	002004	General & Administrative Expenses	($ 33.09)		($ 33.09)
121KCC	V.P. And General Counsel	K00408	General Counsel NE	002031	Exec General & Admin Expense	$ 818.77		$ 818.77
123KCC	STRATEGIC IMPLEMENTATION	K04153	STRATEGIC IMPLEMENTATI	002004	General & Administrative Expenses	$ 5,375.45	$ 5,375.45	
123KCC	STRATEGIC IMPLEMENTATION	K04153	STRATEGIC IMPLEMENTATI	002000	Supervision	$ 4,924.26		$ 4,924.26
128KCC	EXEC.-W.BOLLBACH III	K03000	Exec Expenses W. Bollbach II	002031	Exec General & Admin Expense	$ 11,167.58	$ 11,167.58	
129KCC	Client Relationship & HR Strategy	K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 814.15	$ 814.15	
129KCC	Client Relationship & HR Strategy	K03084	Records Management	002004	General & Administrative Expenses	$ 24.52	$ 24.52	
129KCC	Client Relationship & HR Strategy	K03084	Records Management	002018	Attend Training	($ 1.36)	($ 1.36)	
151KCC	Exec.-A.D. Melick	K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 24,745.66	$ 24,745.66	
152KCC	Community Development	K00210	Community Develop	002004	General & Administrative Expenses	$ 1,369.07		$ 1,369.07
[illegible]	Community Development	K00210	Community Develop	002018	Attend Training	$ 929.49		$ 929.49
[illegible]	Community Development	K00210	Community Develop	002420	Corporate Sponsored Memberships	$ 63,223.56		$ 63,223.56
[illegible]	Community Development	K00210	Community Develop	002467	Sponsorship	$ 101,066.87		$ 101,066.87
[illegible]	Community Development	K00211	Community Contrib	002467	Sponsorship	$ 378.00		$ 378.00
152KCC	Community Development	K00211	Community Contrib	002493	Contributions	($ 1,779.75)		($ 1,779.75)
152KCC	Community Development	K00210	Community Develop	002657	Corporate Sponsored Memberships Gas	$ 58,342.77		$ 58,342.77
152KCC	Community Development	K00210	Community Develop	004065	Corp Soc Resp	$ 84.55		$ 84.55
152KCC	Community Development	K00210	Community Develop	008480	CORPORATE MEMBERSHIP-CLW	$ 44,715.00		$ 44,715.00
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002018	Attend Training	$ 214.74		$ 214.74
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002612	Media Relations Expense	$ 13.09		$ 13.09
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002615	Provide Employee Publications	$ 3.61		$ 3.61
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	002866	Fiscal Reporting Activities	$ 71,778.95		$ 71,778.95
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	003955	Key Account Reps	$ 27,024.17		$ 27,024.17
153KCC	Public Affairs - Key Accounts	K00212	Public Affairs	004008	Corp Media Strategy	$ 493.46		$ 493.46
154KCC	Creative & Production Services	K00214	Creative & Production Services	002004	General & Administrative Expenses	$ 80,091.91		$ 80,091.91
154KCC	Creative & Production Services	K00210	Community Develop	002004	General & Administrative Expenses	($ 9.21)		($ 9.21)
154KCC	Creative & Production Services	K00215	Electronic Communic	002440	Electronic Communication Activities	$ 50,991.33		$ 50,991.33
154KCC	Creative & Production Services	K00212	Public Affairs	002612	Media Relations Expense	($ 1.72)		($ 1.72)
154KCC	Creative & Production Services	K00214	Creative & Production Services	002613	Creative & Prod Svcs Display	$ 2,799.46		$ 2,799.46
154KCC	Creative & Production Services	K00214	Creative & Production Services	002712	Art Group Activities	$ 35,752.26		$ 35,752.26
154KCC	Creative & Production Services	K00212	Public Affairs	002866	Fiscal Reporting Activities	($ 72.97)		($ 72.97)
154KCC	Creative & Production Services	K00214	Creative & Production Services	003485	Corporate Advertising	$ 33,441.84		$ 33,441.84
155KCC	Exec.-D.J. Manning	K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 73,595.37	$ 73,595.37	
156KCC	Exec.-D. Taylor	K00216	Exec Exp D Taylor	002031	Exec General & Admin Expense	$ 1,322.31	$ 1,322.31	
158KCC	Government Relations	K00218	Government Relations	002004	General & Administrative Expenses	$ 703.91	$ 703.91	
158KCC	Government Relations	K00210	Community Develop	002004	General & Administrative Expenses	($ 170.10)	($ 170.10)	
160KCC	President	K00417	President NE	002031	Exec General & Admin Expense	$ 114,733.19	$ 114,733.19	
160KCC	President	K00417	President NE	002000	Supervision	$ 36,917.26	$ 36,917.26	
162KCC	VP - Supply Chain & Fleet	K00410	VP Client Services NE	002000	Supervision	$ 45,398.35	$ 45,398.35	
162KCC	VP - Supply Chain & Fleet	K00410	VP Client Services NE	002031	Exec General & Admin Expense	$ 17,928.82	$ 17,928.82	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002000	Supervision	$ 107,239.10	$ 107,239.10	
163KCC	Purchasing/Mat Mgmt (NE)	K02003	NE Materials Management - C	002000	Supervision	$ 67,494.48	$ 67,494.48	
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	002000	Supervision	$ 43,901.15	$ 43,901.15	
163KCC	Purchasing/Mat Mgmt (NE)	K02004	NE Materials Management - Co	002000	Supervision	$ 1,665.75	$ 1,665.75	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002004	General & Administrative Expenses	$ 79,105.68	$ 79,105.68	
163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002018	Attend Training	$ 168.14	$ 168.14	
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	002031	Exec General & Admin Expense	$ 418.73	$ 418.73	
[illegible]	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002035	Transportation-Fleet Leasing Chrgs	$ 3,135.22	$ 3,135.22	
[illegible]	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002036	Transportation-Gasoline Charges	$ 344.50	$ 344.50	

163KCC	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	002037	Transportation - Other Fleet Charges	$ 10,461.96	$ 10,461.96	
163KCC	Purchasing/Mat Mgmt (NE)	K02004	NE Materials Management - Co	003303	Colonial Cape Cod Gas - Demand Charges	$ 13,109.12	$ 13,109.12	
1[illegible]CC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt NE	003720	Runzhiemer Stipend	$ 256.10	$ 256.10	
[illegible]	Purchasing/Mat Mgmt (NE)	K02000	NE Purchase & Material Plannin	003809	Buyer Activities	$ 3,184.02	$ 3,184.02	
[illegible]C	Senior V.P. - Finance Operations	K00412	Senior VP Finance NE	002031	Exec General & Admin Expense	$ 50,209.88	$ 50,209.88	
[illegible]C	Senior V.P. - Finance Operations	K00412	Senior VP Finance NE	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 4,700.93		$ 4,700.93
165KCC	VP Fin Planning & Reporting (NE)	K00413	VP Fin Planning and Reporting	002000	Supervision	$ 0.00		$ 0.00
166KCC	VP Fin Planning & Reporting (NE)	K00413	VP Fin Planning and Reporting	002031	Exec General & Admin Expense	$ 10.92		$ 10.92
167KCC	Director Finance (NE)	K00414	Director Finance NE	002000	Supervision	$ 0.00	$ 0.00	
168KCC	Controller/Director Acctg	K00883	Controller NE	002000	Supervision	$ 51,380.60	$ 51,380.60	
168KCC	Controller/Director Acctg	K00883	Controller NE	002031	Exec General & Admin Expense	$ 3,979.08	$ 3,979.08	
169KCC	Director Human Resources (NE)	K00420	Director Human Resources NE	002000	Supervision	$ 1.51	$ 1.51	
169KCC	Director Human Resources (NE)	K00420	Director Human Resources NE	002031	Exec General & Admin Expense	($ 715.85)	($ 715.85)	
171KCC	Sr VP Sales & Mktg - NE	K00416	Sr VP Gas Sales & Mktg NE	002000	Supervision	$ 20,995.22	$ 20,995.22	
171KCC	Sr VP Sales & Mktg - NE	K00416	Sr VP Gas Sales & Mktg NE	002031	Exec General & Admin Expense	$ 83,201.34	$ 83,201.34	
172KCC	VP Industrial Relations (NE)	K00419	VP Industrial Relations NE	002031	Exec General & Admin Expense	$ 1,152.57	$ 1,152.57	
174KCC	Information Services NE	K00421	Information Services NE	002031	Exec General & Admin Expense	$ 521.61	$ 521.61	
201KCC	SVP GENERAL COUNSEL	K00470	SR VP AND GENERAL COUN	002031	Exec General & Admin Expense	$ 1,887.77	$ 1,887.77	
204KCC	Field Sales Director	K02087	Dir Field Sales NE	002000	Supervision	$ 146.28		$ 146.28
204KCC	Field Sales Director	K02087	Dir Field Sales NE	002004	General & Administrative Expenses	$ 70,517.79		$ 70,517.79
204KCC	Field Sales Director	K02087	Dir Field Sales NE	003720	Runzhiemer Stipend	$ 626.19		$ 626.19
205KCC	Market Operations	K02080	Business Processing	002004	General & Administrative Expenses	$ 87,498.96		$ 87,498.96
205KCC	Market Operations	K02079	Sales Support	002004	General & Administrative Expenses	$ 68,638.70		$ 68,638.70
205KCC	Market Operations	K02081	Market Operations	002004	General & Administrative Expenses	$ 56,438.13		$ 56,438.13
205KCC	Market Operations	K02079	Sales Support	002975	Outside Consultants	$ 4,524.00		$ 4,524.00
205KCC	Market Operations	K02079	Sales Support	003720	Runzhiemer Stipend	$ 573.97		$ 573.97
206KCC	Field Marketing	K02082	Managed Expansion Program	002000	Supervision	$ 20,254.28		$ 20,254.28
206KCC	Field Marketing	K02091	Residential Sales - CCC	002000	Supervision	$ 400.00		$ 400.00
206KCC	Field Marketing	K02091	Residential Sales - CCC	002004	General & Administrative Expenses	$ 381,699.40		$ 381,699.40
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002004	General & Administrative Expenses	$ 312,312.66		$ 312,312.66
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	002004	General & Administrative Expenses	$ 201,719.87		$ 201,719.87
206KCC	Field Marketing	K02090	Residential Sales - CLW	002004	General & Administrative Expenses	$ 185,596.16		$ 185,596.16
206KCC	Field Marketing	K02084	Residential Sales Admin NE	002004	General & Administrative Expenses	$ 73,185.76		$ 73,185.76
206KCC	Field Marketing	K02082	Managed Expansion Program	002004	General & Administrative Expenses	$ 70,987.00		$ 70,987.00
206KCC	Field Marketing	K02085	Sales Project Managers NE	002004	General & Administrative Expenses	$ 43,680.65		$ 43,680.65
206KCC	Field Marketing	K02091	Residential Sales - CCC	002035	Transportation-Fleet Leasing Chrgs	$ 317.80		$ 317.80
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002035	Transportation-Fleet Leasing Chrgs	$ 160.67		$ 160.67
206KCC	Field Marketing	K02085	Sales Project Managers NE	002035	Transportation-Fleet Leasing Chrgs	$ 62.56		$ 62.56
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002036	Transportation-Gasoline Charges	$ 23.01		$ 23.01
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	002037	Transportation - Other Fleet Charges	$ 2,503.18		$ 2,503.18
[illegible]C	Field Marketing	K02090	Residential Sales - CLW	002037	Transportation - Other Fleet Charges	$ 54.54		$ 54.54
[illegible]C	Field Marketing	K02091	Residential Sales - CCC	003047	Promotional & Other	$ 96.00		$ 96.00
[illegible]CC	Field Marketing	K02091	Residential Sales - CCC	003162	Commissions	$ 75,842.63		$ 75,842.63
[illegible]CC	Field Marketing	K02082	Managed Expansion Program	003162	Commissions	$ 13,304.95		$ 13,304.95
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	003162	Commissions	$ 11,069.41		$ 11,069.41
206KCC	Field Marketing	K02084	Residential Sales Admin NE	003162	Commissions	($ 4,464.00)		($ 4,464.00)
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	003162	Commissions	($ 26,970.00)		($ 26,970.00)
206KCC	Field Marketing	K02090	Residential Sales - CLW	003270	Residential Trade Events	$ 61.91		$ 61.91
206KCC	Field Marketing	K02082	Managed Expansion Program	003720	Runzhiemer Stipend	$ 19,689.18		$ 19,689.18
206KCC	Field Marketing	K02091	Residential Sales - CCC	003720	Runzhiemer Stipend	$ 5,096.02		$ 5,096.02
206KCC	Field Marketing	K02090	Residential Sales - CLW	003720	Runzhiemer Stipend	$ 3,539.20		$ 3,539.20
206KCC	Field Marketing	K02083	Commercial & Industrial Sales	003720	Runzhiemer Stipend	$ 2,100.45		$ 2,100.45
206KCC	Field Marketing	K02086	Key Accounts and Specifiers N	003720	Runzhiemer Stipend	$ 1,358.05		$ 1,358.05
206KCC	Field Marketing	K02085	Sales Project Managers NE	003720	Runzhiemer Stipend	$ 293.71		$ 293.71
206KCC	Field Marketing	K02084	Residential Sales Admin NE	003720	Runzhiemer Stipend	$ 191.45		$ 191.45
207KCC	Program Management	K02093	Program Management NE	002000	Supervision	$ 6,734.01		$ 6,734.01
207KCC	Program Management	K02093	Program Management NE	002004	General & Administrative Expenses	$ 77,466.42		$ 77,466.42
207KCC	Program Management	K02093	Program Management NE	003268	Cash Rebates in Lieu of Free Equipment	$ 37.20		$ 37.20
207KCC	Program Management	K02093	Program Management NE	003269	Free Equipment Program	$ 6,174.83		$ 6,174.83
207KCC	Program Management	K02237	Program Management CLW	003269	Free Equipment Program	$ 400.00		$ 400.00
207KCC	Program Management	K02238	Program Management CCC	003269	Free Equipment Program	$ 250.00		$ 250.00
207KCC	Program Management	K02093	Program Management NE	003270	Residential Trade Events	$ 6,253.16		$ 6,253.16
207KCC	Program Management	K02093	Program Management NE	003271	Promotional Expense	$ 74,383.86		$ 74,383.86
207KCC	Program Management	K02238	Program Management CCC	003272	Heating Conversion	$ 863,366.30		$ 863,366.30
207KCC	Program Management	K02237	Program Management CLW	003272	Heating Conversion	$ 132,639.78		$ 132,639.78
207KCC	Program Management	K02093	Program Management NE	003272	Heating Conversion	$ 112,507.30		$ 112,507.30
207KCC	Program Management	K02093	Program Management NE	003273	Conversion Program Rebates	$ 31,567.74		$ 31,567.74
207KCC	Program Management	K02237	Program Management CLW	003273	Conversion Program Rebates	$ 500.00		$ 500.00
207KCC	Program Management	K02093	Program Management NE	003276	Plumber Incentives	$ 69.75		$ 69.75
207KCC	Program Management	K02093	Program Management NE	003277	Advertising Changes	$ 260,504.65		$ 260,504.65
207KCC	Program Management	K02237	Program Management CLW	003281	C/I Conversion Incentive	$ 140,280.56		$ 140,280.56
207KCC	Program Management	K02093	Program Management NE	003281	C/I Conversion Incentive	$ 129,688.09		$ 129,688.09
207KCC	Program Management	K02238	Program Management CCC	003281	C/I Conversion Incentive	$ 5,196.59		$ 5,196.59
207KCC	Program Management	K02238	Program Management CCC	003282	Cib Solicitation	$ 429.45		$ 429.45
207KCC	Program Management	K02093	Program Management NE	003283	Consultants	($ 46.31)		($ 46.31)
207KCC	Program Management	K02093	Program Management NE	003720	Runzhiemer Stipend	$ 2,295.13		$ 2,295.13
208KCC	Trade Relations	K02094	Trade Relations NE	002000	Supervision	$ 9.44		$ 9.44
[illegible]KCC	Trade Relations	K02094	Trade Relations NE	002004	General & Administrative Expenses	$ 187,214.20		$ 187,214.20
[illegible]CC	Trade Relations	K02094	Trade Relations NE	002975	Outside Consultants	$ 2,794.88		$ 2,794.88

208KCC	Trade Relations	K02246	Inside Sales NE	003162	Commissions	$ 1,570.54		$ 1,570.54
208KCC	Trade Relations	K02094	Trade Relations NE	003170	Promo & Other	$ 1,871.78		$ 1,871.78
208KCC	Trade Relations	K02094	Trade Relations NE	003175	Equipment Rentals	$ 250.97		$ 250.97
[illegible]	Trade Relations	K02094	Trade Relations NE	003177	Energy Services Conference	$ 36.27		$ 36.27
[illegible]	Trade Relations	K02094	Trade Relations NE	003179	VPI Installer Program	($ 6,101.73)		($ 6,101.73)
[illegible]KCC	Trade Relations	K02094	Trade Relations NE	003180	VPI Training	$ 7,509.39		$ 7,509.39
208KCC	Trade Relations	K02094	Trade Relations NE	003270	Residential Trade Events	$ 6,509.55		$ 6,509.55
208KCC	Trade Relations	K02094	Trade Relations NE	003276	Plumber Incentives	$ 1,307.39		$ 1,307.39
208KCC	Trade Relations	K02094	Trade Relations NE	003279	Oil Tank Removals	$ 66.96		$ 66.96
208KCC	Trade Relations	K02094	Trade Relations NE	003280	Trade Ally Training	$ 109.23		$ 109.23
208KCC	Trade Relations	K02094	Trade Relations NE	003720	Runzhiemer Stipend	$ 3,387.00		$ 3,387.00
217KCC	Program Management	K02093	Program Management NE	002000	Supervision	$ 435.27		$ 435.27
255KCC	VP-On Loan Executive	K00218	Government Relations	002004	General & Administrative Expenses	($ 23.22)		($ 23.22)
272KCC	Process Field Requests	K02100	Leak Survey NE	003682	Monitoring	$ 8.81		$ 8.81
345KCC	Corporate Affairs NE	K02158	Community Affairs NE	002000	Supervision	$ 19,489.50		$ 19,489.50
345KCC	Corporate Affairs NE	K02159	Government Affairs NE	002000	Supervision	$ 19,155.54		$ 19,155.54
345KCC	Corporate Affairs NE	K02160	Public Information NE	002000	Supervision	$ 7,706.90		$ 7,706.90
345KCC	Corporate Affairs NE	K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 231,105.58		$ 231,105.58
345KCC	Corporate Affairs NE	K02159	Government Affairs NE	002004	General & Administrative Expenses	$ 51,264.00		$ 51,264.00
345KCC	Corporate Affairs NE	K02160	Public Information NE	002004	General & Administrative Expenses	$ 16,324.30		$ 16,324.30
345KCC	Corporate Affairs NE	K02161	VP Corporate Affairs	002031	Exec General & Admin Expense	$ 86,621.09		$ 86,621.09
375KCC	Damage Prevention	K02096	Damage Prevention NE	002000	Supervision	$ 85,215.23	$ 85,215.23	
375KCC	Damage Prevention	K02096	Damage Prevention NE	002004	General & Administrative Expenses	$ 12,160.20		$ 12,160.20
375KCC	Damage Prevention	K02096	Damage Prevention NE	002035	Transportation-Fleet Leasing Chrgs	$ 1,193.42		$ 1,193.42
375KCC	Damage Prevention	K02096	Damage Prevention NE	002036	Transportation-Gasoline Charges	$ 440.18		$ 440.18
375KCC	Damage Prevention	K02096	Damage Prevention NE	002037	Transportation - Other Fleet Charges	$ 3,381.22		$ 3,381.22
375KCC	Damage Prevention	K02096	Damage Prevention NE	003670	Markouts	$ 17.38		$ 17.38
375KCC	Damage Prevention	K02096	Damage Prevention NE	003672	Damage Credits	($ 20,902.77)		($ 20,902.77)
375KCC	Damage Prevention	K02096	Damage Prevention NE	003720	Runzhiemer Stipend	$ 173.98		$ 173.98
375KCC	Damage Prevention	K02096	Damage Prevention NE	003926	One Call Coordinator	$ 36,158.92		$ 36,158.92
377KCC	Manager Dispatch	K00193	IT Tech Plan & Integ	002862	Database Administration	$ 12.79	$ 12.79	
377KCC	Manager Dispatch	K02096	Damage Prevention NE	002000	Supervision	$ 348.95		$ 348.95
387KCC	NE Facilities Management	K00207	Data Operations	002864	Distributed Systems	$ 3.56	$ 3.56	
387KCC	NE Facilities Management	K02037	NE Bill Processing	001086	Recurring Services - Bill Proc	$ 10,700.41		$ 10,700.41
387KCC	NE Facilities Management	K02036	NE Mail Room	001090	Outbound Postage	$ 712,452.61		$ 712,452.61
387KCC	NE Facilities Management	K02035	NE Real Estate	002004	General & Administrative Expenses	$ 69.69		$ 69.69
387KCC	NE Facilities Management	K02039	NE Security	002031	Exec General & Admin Expense	$ 52,120.55		$ 52,120.55
387KCC	NE Facilities Management	K02036	NE Mail Room	002031	Exec General & Admin Expense	$ 40,862.25		$ 40,862.25
387KCC	NE Facilities Management	K02035	NE Real Estate	002031	Exec General & Admin Expense	$ 21,819.06		$ 21,819.06
387KCC	NE Facilities Management	K02036	NE Mail Room	002898	Recurring Services	$ 60,020.99		$ 60,020.99
[illegible]CC	NE Facilities Management	K02036	NE Mail Room	002900	Postage Inbound	$ 249.68		$ 249.68
[illegible]C	NE Facilities Management	K02028	NE Facilities - Boston Gas	003574	Other Maintenance - Facilities	$ 103,061.80	$ 103,061.80	
[illegible]CC	NE Facilities Management	K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 51,558.63		$ 51,558.63
[illegible]KCC	NE Facilities Management	K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 35,449.47		$ 35,449.47
387KCC	NE Facilities Management	K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 12,832.18		$ 12,832.18
387KCC	NE Facilities Management	K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	$ 6,426.64		$ 6,426.64
387KCC	NE Facilities Management	K02033	NE Facilities O&M Expenses	003574	Other Maintenance - Facilities	$ 527.68		$ 527.68
409KCC	Leak Survey	K02100	Leak Survey NE	002000	Supervision	$ 34,880.37	$ 34,880.37	
409KCC	Leak Survey	K02100	Leak Survey NE	002004	General & Administrative Expenses	$ 1,802.77		$ 1,802.77
409KCC	Leak Survey	K02100	Leak Survey NE	002035	Transportation-Fleet Leasing Chrgs	$ 392.68		$ 392.68
409KCC	Leak Survey	K02100	Leak Survey NE	002036	Transportation-Gasoline Charges	$ 122.24		$ 122.24
409KCC	Leak Survey	K02100	Leak Survey NE	002037	Transportation - Other Fleet Charges	$ 1,304.78		$ 1,304.78
409KCC	Leak Survey	K02100	Leak Survey NE	003681	Walking Survey	$ 111,787.26		$ 111,787.26
409KCC	Leak Survey	K02100	Leak Survey NE	003682	Monitoring	$ 15,973.94		$ 15,973.94
409KCC	Leak Survey	K02100	Leak Survey NE	003683	Pinpointing	$ 179.10		$ 179.10
409KCC	Leak Survey	K02100	Leak Survey NE	003684	Leak Survey	$ 1,403.22		$ 1,403.22
409KCC	Leak Survey	K02100	Leak Survey NE	003685	Paving Survey	$ 79.23		$ 79.23
409KCC	Leak Survey	K02100	Leak Survey NE	003686	Building Survey	$ 4,214.92		$ 4,214.92
409KCC	Leak Survey	K02100	Leak Survey NE	003688	Winter Patrol	$ 39,597.35		$ 39,597.35
409KCC	Leak Survey	K02100	Leak Survey NE	003693	Summer Fl	$ 4,874.15		$ 4,874.15
409KCC	Leak Survey	K02100	Leak Survey NE	003695	Business Districts	$ 27,938.06		$ 27,938.06
409KCC	Leak Survey	K02100	Leak Survey NE	003719	Transmission Line	$ 10,308.94		$ 10,308.94
411KCC	Meter Operations	K02099	Meter Operations NE	004045	Repairing Meters	$ 1,830.00		$ 1,830.00
411KCC	Meter Operations	K02099	Meter Operations NE	004047	Hydro Testing & Top Testing	$ 99,045.13		$ 99,045.13
411KCC	Meter Operations	K02099	Meter Operations NE	004048	Painting Meters	$ 3,006.56		$ 3,006.56
411KCC	Meter Operations	K02099	Meter Operations NE	004049	Field Maint Instruments & Meters	($ 7,336.64)		($ 7,336.64)
411KCC	Meter Operations	K02099	Meter Operations NE	004050	Repair Meters - Contractor	$ 59.83		$ 59.83
411KCC	Meter Operations	K02099	Meter Operations NE	004061	Equipment Parts & Repairs	$ 1,511.03		$ 1,511.03
411KCC	Meter Operations	K02099	Meter Operations NE	004062	Meter Parts & Outside Repairs	$ 49,318.53		$ 49,318.53
411KCC	Meter Operations	K02099	Meter Operations NE	004063	Instrument Parts & Outside Repairs	$ 7,453.13		$ 7,453.13
411KCC	Meter Operations	K02099	Meter Operations NE	004064	Meter/Instrument Testing/Repair Credit	$ 358.05		$ 358.05
463KCC	Gas Supply & Planning	K02164	Gas Supply & Planning NE	002004	General & Administrative Expenses	$ 112,080.08	$ 112,080.08	
463KCC	Gas Supply & Planning	K02164	Gas Supply & Planning NE	002000	Supervision	$ 79,447.05	$ 79,447.05	
464KCC	KeySpan Energy Trading Services	K02163	Resource Planning NE	002646	Market Research Gas	$ 756.88		$ 756.88
464KCC	KeySpan Energy Trading Services	K02162	Fed Energy Reg Analysis NE	002662	Regulatory-Misc. Proj.	$ 7,361.96		$ 7,361.96
464KCC	KeySpan Energy Trading Services	K02162	Fed Energy Reg Analysis NE	002975	Outside Consultants	$ 2,665.52		$ 2,665.52
466KCC	Mgr-Gas Production & Control	K02108	Mgr Gas Production & Control	003565	Security	($ 63,222.70)	($ 63,222.70)	
[illegible]KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002000	Supervision	$ 35,716.97	$ 35,716.97	
[illegible]CC	NE Rates & Regulatory	K03351	SYS WIDE RATE RECOVERY	002004	General & Administrative Expenses	$ 1,100.83	$ 1,100.83	

518KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002004	General & Administrative Expenses	$ 134,411.49	$ 134,411.49	
518KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachusett	002975	Outside Consultants	$ 2,836.14	$ 2,836.14	
[illegible]CC	Financial Services	K02148	NE General Accounting	002004	General & Administrative Expenses	$ 132,174.27	$ 132,174.27	
[illegible]C	Financial Services	K02148	NE General Accounting	003498	OUTSIDE CONSULTANTS FOR CLW	$ 80,000.04		$ 80,000.04
[illegible]CC	Financial Services	K02148	NE General Accounting	002000	Supervision	$ 18,713.75	$ 18,713.75	
[illegible]KCC	Financial Services	K02149	NE Plant Accounting	002004	General & Administrative Expenses	$ 66.68	$ 66.68	
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	002000	Supervision	$ 68.06		$ 68.06
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	002004	General & Administrative Expenses	$ 53,498.93		$ 53,498.93
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	002004	General & Administrative Expenses	$ 1,926.96		$ 1,926.96
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	003435	Provide Customer Satisfaction	$ 8,464.45		$ 8,464.45
530KCC	NE Customer Inquiry	K02054	Customer Inquiry - Colonial Low	003435	Provide Customer Satisfaction	$ 4,085.68		$ 4,085.68
530KCC	NE Customer Inquiry	K02055	Customer Inquiry - Colonial Cap	003602	Handle Customer Inquiry - Office	$ 420.00		$ 420.00
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	002000	Supervision	$ 10.00		$ 10.00
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	002004	General & Administrative Expenses	$ 33,592.05		$ 33,592.05
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	002004	General & Administrative Expenses	$ 772.29		$ 772.29
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	002412	Collection Services	$ 85.00		$ 85.00
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	003188	Business Support	$ 58,668.18		$ 58,668.18
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	003188	Business Support	$ 16,828.89		$ 16,828.89
531KCC	NE Customer Relations	K02063	Customer Relations - Colonial	003954	Process Customer Payments	$ 162,887.22		$ 162,887.22
531KCC	NE Customer Relations	K02062	Customer Relations - Colonial L	003954	Process Customer Payments	$ 149,245.42		$ 149,245.42
532KCC	Meter Reading & Field Collections	K02120	Meter Reading & Field Collectio	002004	General & Administrative Expenses	$ 1,385.73		$ 1,385.73
532KCC	Meter Reading & Field Collections	K02067	Meter Reading & Field Collectio	003720	Runzhiemer Stipend	$ 157.45		$ 157.45
599KCC	Exec.-W.P. Parker	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 38,385.91	$ 38,385.91	
626KCC	Field Operations Maintain Staten	K00210	Community Develop	002004	General & Administrative Expenses	($ 3.58)	($ 3.58)	
630KCC	V.P. W. Luthern	K00415	VP Gas Production & Control	002000	Supervision	$ 51,568.80	$ 51,568.80	
630KCC	V.P. W. Luthern	K00415	VP Gas Production & Control	002031	Exec General & Admin Expense	$ 35,898.01	$ 35,898.01	
639KCC	V.P. S. Vitale	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 75,045.95	$ 75,045.95	
659KCC	Field Operations Brentwood	K00210	Community Develop	002004	General & Administrative Expenses	($ 20.42)		($ 20.42)
673KCC	Corrosion - KLC	K00218	Government Relations	002004	General & Administrative Expenses	($ 23.35)		($ 23.35)
691KCC	Gas Key Account Sales	K00210	Community Develop	002004	General & Administrative Expenses	($ 5.57)		($ 5.57)
813KCC	Electric Design And Construction	K00218	Government Relations	002004	General & Administrative Expenses	($ 24.82)		($ 24.82)
843KCC	Elec. Metering . Measurement & T	K00218	Government Relations	002004	General & Administrative Expenses	($ 28.86)		($ 28.86)
997KCC	Controllers Cost Center KCC	K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 1,104.80	$ 1,104.80	
997KCC	Controllers Cost Center KCC	K03105	Controller's Cost Center KCC	000975	AFFILIATED COMPANY SERVICES COLONIAL GAS	$ 5,000.00		$ 5,000.00
997KCC	Controllers Cost Center KCC	K03157	DIRECTOR'S EXPENSES	001763	STOCK APPREC/DEPR-DIRECTORS' STOCK EQUIV	$ 10,726.31	$ 10,726.31	
997KCC	Controllers Cost Center KCC	K03114	SPECIAL STUDIES	002004	General & Administrative Expenses	$ 900.74	$ 900.74	
997KCC	Controllers Cost Center KCC	K00041	Financial Planning	002004	General & Administrative Expenses	($ 768.50)	($ 768.50)	
997KCC	Controllers Cost Center KCC	K00045	Investor Relations	002004	General & Administrative Expenses	($ 1,943.55)	($ 1,943.55)	
997KCC	Controllers Cost Center KCC	K00212	Public Affairs	002612	Media Relations Expense	$ 22.36	$ 22.36	
997KCC	Controllers Cost Center KCC	K03419	ENTERPRISE RISK SERVICE	002975	Outside Consultants	$ 5,626.00	$ 5,626.00	
[illegible]CC	Controllers Cost Center KCC	K03354	PROFESSIONAL SERVICES	002975	Outside Consultants	$ 4,577.62	$ 4,577.62	
[illegible]CC	Controllers Cost Center KCC	K03105	Controller's Cost Center KCC	002975	Outside Consultants	($ 30,884.48)	($ 30,884.48)	
[illegible]KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	003582	Misc Trans Supplies	$ 154.55	$ 154.55	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	005772	G&A EXPENSE-INCREMENTAL BURDEN	$ 8,994.48	$ 8,994.48	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	00E025	Federal Excise Tax	$ 1,310.80	$ 1,310.80	
997KCC	Controllers Cost Center KCC	YEB031	YR END INCREMNL BURDEN	00E038	State Excise Tax	$ 8,675.89	$ 8,675.89	
							$7,256,297.48	$8,960,330.71

ServCo Charged to Essex Company

December, 2002 YTD

R CC	Activity	Type	Type Cat	GL	Project	YTD		%	$
532	002004	310	Non Lab	9010K	K02068	1,978	K02068002004Non Lab	1.00	1,978.00
070	002412	105	Labor	9030K	K03335	1,342	K03335002412Labor	1.00	1,342.00
070	002412	718	Labor	9030K	K03335	458	K03335002412Labor	1.00	458.00
070	002412	719	Labor	9030K	K03335	299	K03335002412Labor	1.00	299.00
070	002412	716	Labor	9030K	K03335	276	K03335002412Labor	1.00	276.00
070	002412	722	Labor	9030K	K03335	263	K03335002412Labor	1.00	263.00
070	002412	721	Labor	9030K	K03335	248	K03335002412Labor	1.00	248.00
070	002412	733	Labor	9030K	K03335	56	K03335002412Labor	1.00	56.00
070	002412	717	Labor	9030K	K03335	(24)	K03335002412Labor	1.00	(24.00)
070	003434	105	Labor	9030K	K03340	725	K03340003434Labor	1.00	725.00
070	003434	718	Labor	9030K	K03340	247	K03340003434Labor	1.00	247.00
070	003434	719	Labor	9030K	K03340	161	K03340003434Labor	1.00	161.00
070	003434	716	Labor	9030K	K03340	149	K03340003434Labor	1.00	149.00
070	003434	722	Labor	9030K	K03340	142	K03340003434Labor	1.00	142.00
070	003434	721	Labor	9030K	K03340	134	K03340003434Labor	1.00	134.00
070	003434	733	Labor	9030K	K03340	30	K03340003434Labor	1.00	30.00
070	003434	717	Labor	9030K	K03340	(13)	K03340003434Labor	1.00	(13.00)
530	002004	100	Labor	9030K	K02053	50,717	K02053002004Labor	1.00	50,715.36
530	002004	720	Labor	9030K	K02053	9,392	K02053002004Labor	1.00	9,391.70
530	002004	718	Labor	9030K	K02053	8,228	K02053002004Labor	1.00	8,227.73
530	002004	717	Labor	9030K	K02053	5,567	K02053002004Labor	1.00	5,566.82
530	002004	719	Labor	9030K	K02053	5,119	K02053002004Labor	1.00	5,118.83
530	002004	721	Labor	9030K	K02053	4,938	K02053002004Labor	1.00	4,937.84
530	002004	722	Labor	9030K	K02053	4,177	K02053002004Labor	1.00	4,176.87
530	002004	415	Non Lab	9030K	K02053	3,416	K02053002004Non Lab	1.00	3,416.00
530	002004	110	Labor	9030K	K02053	2,147	K02053002004Labor	1.00	2,146.93
530	002004	716	Labor	9030K	K02053	2,030	K02053002004Labor	1.00	2,029.93
530	002004	499	Non Lab	9030K	K02053	1,232	K02053002004Non Lab	1.00	1,232.00
530	002004	132	Labor	9030K	K02053	650	K02053002004Labor	1.00	649.98
530	003435	621	Non Lab	9030K	K02053	1,303	K02053003435Non Lab	1.00	1,303.00
530	003602	105	Labor	9030K	K02053	168,286	K02053003602Labor	1.00	168,288.51
530	003602	499	Non Lab	9030K	K02053	39,119	K02053003602Non Lab	1.00	39,119.00

530	003602	718	Labor	9030K	K02053	24,538	K02053003602Labor	1.00	24,538.37
530	003602	717	Labor	9030K	K02053	20,332	K02053003602Labor	1.00	20,332.30
530	003602	719	Labor	9030K	K02053	16,687	K02053003602Labor	1.00	16,687.25
530	003602	721	Labor	9030K	K02053	15,019	K02053003602Labor	1.00	15,019.22
530	003602	722	Labor	9030K	K02053	14,194	K02053003602Labor	1.00	14,194.21
530	003602	716	Labor	9030K	K02053	3,928	K02053003602Labor	1.00	3,928.06
530	003602	733	Labor	9030K	K02053	3,568	K02053003602Labor	1.00	3,568.05
530	003602	115	Labor	9030K	K02053	1,366	K02053003602Labor	1.00	1,366.02
530	003602	485	Non Lab	9030K	K02053	375	K02053003602Non Lab	1.00	375.00
530	003602	131	Labor	9030K	K02053	72	K02053003602Labor	1.00	72.00
531	002004	105	Labor	9030K	K02061	127,954	K02061002004Labor	1.00	127,952.82
531	002004	718	Labor	9030K	K02061	20,908	K02061002004Labor	1.00	20,907.81
531	002004	717	Labor	9030K	K02061	15,821	K02061002004Labor	1.00	15,820.85
531	002004	719	Labor	9030K	K02061	13,279	K02061002004Labor	1.00	13,278.88
531	002004	721	Labor	9030K	K02061	12,550	K02061002004Labor	1.00	12,549.88
531	002004	722	Labor	9030K	K02061	10,897	K02061002004Labor	1.00	10,896.90
531	002004	115	Labor	9030K	K02061	8,343	K02061002004Labor	1.00	8,342.92
531	002004	716	Labor	9030K	K02061	3,927	K02061002004Labor	1.00	3,926.96
531	002004	733	Labor	9030K	K02061	2,900	K02061002004Labor	1.00	2,899.97
531	002004	107	Labor	9030K	K02061	881	K02061002004Labor	1.00	880.99
531	002004	131	Labor	9030K	K02061	61	K02061002004Labor	1.00	61.00
531	003188	851	Non Lab	9030K	K02061	10,299	K02061003188Non Lab	1.00	10,295.11
531	003188	406	Non Lab	9030K	K02061	301	K02061003188Non Lab	1.00	300.89
531	003954	532	Non Lab	9030K	K02061	80,656	K02061003954Non Lab	1.00	80,656.00
206	002004	100	Labor	91200	K02089	57,617	K02089002004Labor	1.00	57,616.56
206	002004	123	Labor	91200	K02089	28,130	K02089002004Labor	1.00	28,129.78
206	002004	720	Labor	91200	K02089	9,145	K02089002004Labor	1.00	9,144.93
206	002004	718	Labor	91200	K02089	8,317	K02089002004Labor	1.00	8,316.94
206	002004	717	Labor	91200	K02089	7,642	K02089002004Labor	1.00	7,641.94
206	002004	719	Labor	91200	K02089	5,385	K02089002004Labor	1.00	5,384.96
206	002004	721	Labor	91200	K02089	5,051	K02089002004Labor	1.00	5,050.96
206	002004	722	Labor	91200	K02089	4,374	K02089002004Labor	1.00	4,373.97
206	002004	132	Labor	91200	K02089	4,119	K02089002004Labor	1.00	4,118.97
206	002004	488	Non Lab	91200	K02089	3,747	K02089002004Non Lab	1.00	3,747.00
206	002004	500	Non Lab	91200	K02089	759	K02089002004Non Lab	1.00	759.00
206	002004	480	Non Lab	91200	K02089	348	K02089002004Non Lab	1.00	348.00
206	002004	716	Labor	91200	K02089	319	K02089002004Labor	1.00	319.00

206	002004	499	Non Lab	91200	K02089	172	K02089002004Non Lab	1.00	172.00
206	002004	415	Non Lab	91200	K02089	152	K02089002004Non Lab	1.00	152.00
206	002004	478	Non Lab	91200	K02089	97	K02089002004Non Lab	1.00	97.00
206	002004	501	Non Lab	91200	K02089	45	K02089002004Non Lab	1.00	45.00
206	002004	487	Non Lab	91200	K02089	37	K02089002004Non Lab	1.00	37.00
206	002004	589	Non Lab	91200	K02089	12	K02089002004Non Lab	1.00	12.00
206	003720	132	Labor	91200	K02089	665	K02089003720Labor	1.00	665.00
206	003720	510	Non Lab	91200	K02089	292	K02089003720Non Lab	1.00	292.00
207	003272	521	Non Lab	91200	K02236	301,788	K02236003272Non Lab	1.00	301,784.31
207	003272	589	Non Lab	91200	K02236	11,940	K02236003272Non Lab	1.00	11,939.85
207	003272	520	Non Lab	91200	K02236	(24,200)	K02236003272Non Lab	1.00	(24,199.70)
207	003272	620	Non Lab	91200	K02236	(44,396)	K02236003272Non Lab	1.00	(44,395.46)
059	004437	300	Non Lab	9210K	K03307	51,919	K03307004437Non Lab	1.00	51,919.00
163	002000	488	Non Lab	9210K	K02002	538	K02002002000Non Lab	1.00	538.65
163	002000	265	Non Lab	9210K	K02002	177	K02002002000Non Lab	1.00	177.21
163	002000	499	Non Lab	9210K	K02002	114	K02002002000Non Lab	1.00	114.14
163	003301	851	Non Lab	9210K	K02002	41,095	K02002003301Non Lab	1.00	41,099.00
163	003837	310	Non Lab	9210K	K02002	2,600	K02002003837Non Lab	1.00	2,600.00
387	003301	370	Non Lab	9210K	K02036	184,534	K02036003301Non Lab	1.00	184,534.00
033	004673	591	Non Lab	9302K	K00058	5,726	K00058004673Non Lab	1.00	5,726.00
152	002657	450	Non Lab	9302K	K00210	244,101	K00210002657Non Lab	0.04	9,884.00
152	008479	450	Non Lab	9302K	K00210	10,704	K00210008479Non Lab	1.00	10,704.00
395	002078	200	Non Lab	9324K	K02020	67	K02020002078Non Lab	1.00	67.00
395	002078	501	Non Lab	9324K	K02020	65	K02020002078Non Lab	1.00	65.00
395	002078	602	Non Lab	9324K	K02020	14	K02020002078Non Lab	1.00	14.00
395	002078	732	Non Lab	9324K	K02020	7	K02020002078Non Lab	1.00	7.00
395	002078	589	Non Lab	9324K	K02020	4	K02020002078Non Lab	1.00	4.00
									1,410,649

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Severance Adjustment

1	Test Year 2002 Reversal of Severance Accrual	250,000
2	Recorded on the Books in November 2000	
3	**Total Severance Adjustment**	**250,000**

Journals (KSE) - NE BGC8010 KQ 05-JAN-2003 16:36:36

Journal	NE BGC8010 KQ		
Period	DECEMBER-02	Effective Date	31-DEC-2002
Category	JE	Source	Manual
Balance Type	A	Budget	
Description	SEVERANCE ADJUSTMENTS		
Total Dr			

Conversion

Currency	USD
Date	31-DEC-2002
Type	User
Rate	1

	Account	Debit (USD)	Credit (USD)	Description
30	01-000-000000-000-24239-000000-000-01	228,053.00		SEVERANCE ADJUST
40	01-000-000000-000-26311-000000-000-01		228,053.00	SEVERANCE ADJUST
50	01-000-000000-000-24239-000000-000-01	56,706.00		SEVERANCE ADJUST
	01-047-000000-000-9269K-K00732-047-0		56,706.00	SEVERANCE ADJUST
70	01-000-000000-000-24239-000000-000-01	250,000.00		SEVERANCE ADJUST
80	01-997-000000-590-93000-BGC997-997-0		250,000.00	SEVERANCE ADJUST
		1,129,614.00	1,129,614.00	

BOSTON GAS COMPANY BENEFITS PREMIUMS DEFAULT ACTIVITY DEFAULT COST TYPE Emplo

More Details | Change Currency | More Actions

REVERSAL OF SEVERANCE ACCRUAL

BOOKED AT MERGER IN NOV, 2000.

AN CORPORATION

Account Analysis Report
Line Item
Period: DECEMBER-02 To DECEMBER-02

Currency: USD
Accounts From: 01-000-000000-000-24239-000000-000-00
To: 01-Z-Z-Z-24239-Z-Z-Z
Balance Type: Actual

Period: DECEMBER-02

ce	Category	Batch Name	JE Name	Accounting Flexfield	Description Line Item	Debits	Credits
bles	Purchase I	1001 Payables 3669803: A 51749	Purchase	01-000-000000-000-24239-000000-000-01	KEYSPAN OPE 739	3,000.00	
bles	Purchase I	1001 Payables 3669803: A 51749	Purchase	01-000-000000-000-24239-000000-000-01	KEYSPAN OPE 739	3,000.00	
bles	Purchase I	1001 Payables 3669803: A 51749	Purchase	01-000-000000-000-24239-000000-000-01	KEYSPAN OPE 739	3,000.00	
Total for Period: DECEMBER-02						9,000.00	

Beginning Balance: 1,952,282.37 CR

Ending Balance: 1,943,282.37 CR

594855 – severance paid
228053 – SERP Transfer
56706 – benefits paid

<1063668.37>
<803,000 –> BALANCE SHOULD BE (see Dennis Carroll)

263,000 Excess accrual to be reversed.

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Rate Case Expense

	Column A	Column B
1	Legal Services	803,749
2	Productivity Study on Price Cap Component of PBR Plan	441,220
3	Research and Preparation of Cost of Capital Analysis	39,394
4	Lead Lag Study	30,000
5	Other Associated Costs (Temporary Help, Office Supplies,etc.)	350,925
		1,665,289
6	Amortization Over PBR Period	5
7	**Annualized Rate Case Amortization Expense Adjustment**	**333,058**

INVOICE DETAIL

AEO Mgmt. Services, Inc.		Keegan,Werlin, & Pabian,LLP		Matthew Jost		Pacific Economics Group		P. Moul & Associates		RKL Associates, Inc.		Other		
Invoice	Amount	Invoice	Amount	Invoice	Amount	Invoice	Amount	Invoice	Amount	Invoice	Amount	Description	Amount	
591	6,150	12695	$3,342.00			APRIL1-30,2002	$56,120.11	208	$2,143.00					
593	6,000	12706	$6,427.50			MAR1-31,2002	$23,601.16					Transcripts	$ 45,000.00	
595	5,400	13197	$15,046.20			3-Oct-02	$15,560.00	3-Feb-03	$ 2,251.00					
597	6,600	APRIL2002	$18,175.75			5-Aug-02	$40,195.00					Copying/Printing	$ 30,000.00	
599	6,000	13952	$1,736.83			5-Sep-02	$50,341.25							
600	6,375	13959	$3,969.00			MAY	$47,533.25					Customer communication	$ 30,000.00	
601	7,350	14681	$99.00											
602	5,750	14707	$4,953.00			5-Jul-02	$ 14,131.25					Other	$ 30,000.00	
603	5,475					9-Dec-02	$ 27,239.50							
604	4,125					6-Jan-03	$ 4,695.00							
605	4,800					6-Nov-02	$ 11,803.75							
606	8,500													
607	5,625													
608	150													
609	7,750													
610	1,500													
611	8,375													
Estimate to complete	$ 20,000.00		$ 750,000.00		$ 30,000.00		$ 150,000.00		$ 35,000.00		$ 100,000.00			
Total	$115,925.00		$803,749.28		$30,000.00		$441,220.27		$39,394.00		$100,000.00		$135,000.00	$1,665,289

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Costs Recovered through CGA

1	Production & Storage and Gas Procurement Costs	15,324,998
2	Bad Debt Costs	10,263,072
3	**Total CGA Recoverable Costs Adjustment**	**25,588,070**

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Bad Debt Expense

	Column A Description	Column B Firm Billed Revenue	Column C Net Write-Offs	Column D % of Write-Offs To Revenue
	Year:	Income Statements	Write off Schedule	
1	2000	620,826,000	11,571,000	1.86%
2	2001	841,760,000	10,708,000	1.27%
3	2002	610,873,094	15,572,000	2.55%
4	Total	2,073,459,094	37,851,000	
5	Three Year Weighted Average Of			
6	Net Write-Offs As A % Of Firm Billed Revenue			1.83%
7	Test Year Normalized Firm Sales:			
8	Test Year Firm Gas Revenues - Billed		610,873,094	
9	Add: Firm Sales Adjustments		1,366,333	
10	Test Year Normalized Firm Sales			612,239,427
11	Total Adjusted revenue			612,239,427
12	Allowable bad debt expenses (line 17 x line27)			11,203,982
13	Less: Test Year Bad Debt Expense 2002			(15,503,342)
14	**Total Bad Debt Expense Adjustment**			**(4,299,361)**

KEYSPAN CO[illegible]ION
INCOME STATEMENT (Q0011)
Current Period: DECEMBER-01

FIRM REVENUES

Date: 28-JA[illegible] [illegible]1:48:48
Page: 1

rrency: USD
OMPANY=01 (BOSTON GAS COMPANY)

	THIS MONTH			YEAR TO DATE		
	THIS YEAR ACTUAL	THIS YEAR BUDGET	BETTER (WORSE) THAN BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	BETTER (WORSE) THAN BUDGET
OPERATING REVENUES						
FIRM SALES	60,236,220	0	60,236,220	804,895,766	0	804,895,766
NON-FIRM SALES	519,125	0	519,125	4,287,187	0	4,287,187
FIRM TRANSPORTATION	3,923,256	0	3,923,256	36,864,374	0	36,864,374
NON-FIRM TRANSPORTATION	45,818	0	45,818	271,134	0	271,134
BROKER REVENUE	180,411	0	180,411	3,415,891	0	3,415,891
MISC. SERVICE REVENUE	(74,122)	0	(74,122)	(481,719)	0	(481,719)
OTHER	19,715,473	0	19,715,473	(20,333,046)	0	(20,333,046)
TOTAL OPERATING REVENUE	84,546,181	0	84,546,181	828,919,588	0	828,919,588
TOTAL GAS COSTS	52,620,375	0	(52,620,375)	558,683,224	0	(558,683,224)
GROSS MARGIN	31,925,806	0	31,925,806	270,236,365	0	270,236,365
SERVICE REVENUE, NET	0	0	0	0	0	0
APPLIANCE REVENUE, NET	0	0	0	0	0	0
OPERATING EXPENSES						
CORPORATE SERVICES	3,810,957	0	(3,810,957)	24,577,674	0	(24,577,674)
FIELD OPERATIONS	5,343,447	0	(5,343,447)	53,008,828	0	(53,008,828)
OPER SUPPORT & ENGINEERING	3,920,835	0	(3,920,835)	34,059,176	0	(34,059,176)
SERVICE REVENUES	(914)	0	914	(52,915)	0	52,915
CAPITALIZED EXPENSE	0	0	0	0	0	0
TOTAL OPERATING EXPENSE	13,074,324	0	(13,074,324)	111,592,763	0	(111,592,763)
OTHER OPERATING EXPENSES						
CORPORATE SERVICES ALLOC	5,624,924	0	5,624,924	37,017,994	0	37,017,994
DEPRECIATION	3,960,305	0	(3,960,305)	48,621,795	0	(48,621,795)
PROPERTY TAXES	950,000	0	(950,000)	17,399,999	0	(17,399,999)
EMPLOYEE BENEFITS	1,769,827	0	(1,769,827)	17,885,394	0	(17,885,394)
OTHER	(5,090,305)	0	5,090,305	19,329,104	0	(19,329,104)
TOTAL OTHER OPERATING E	7,214,751	0	(7,214,751)	140,254,286	0	(140,254,286)
OPERATING INCOME	11,636,731	0	11,636,731	18,389,315	0	18,389,315
INTEREST/NON OPER (INC) EXPS	3,964,668	0	(3,964,668)	57,600,636	0	(57,600,636)
M&J NET (INC) EXP	0	0	0	0	0	0
INCOME BEFORE INCOME TAXES	7,672,063	0	7,672,063	(39,211,321)	0	(39,211,321)
FEDERAL INCOME TAXES	2,883,000	0	(2,883,000)	(7,819,979)	0	7,819,979
STATE FRANCHISE TAXES	642,072	0	(642,072)	(1,235,525)	0	1,235,525
NET INCOME BEFORE EXTRA	4,146,991	0	4,146,991	(30,155,817)	0	(30,155,817)
EXTRAORDINARY ITEM	0	0	0	0	0	0
NET INCOME	4,146,991	0	4,146,991	(30,155,817)	0	(30,155,817)
LESS: PREFERRED STOCK DIVIDEND	91,323	0	(91,322)	1,095,870	0	(1,095,870)
NET INC AVAIL FOR COMMO	4,055,668	0	4,055,668	(31,251,687)	0	(31,251,687)

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KEYSPAN CO[illegible]ION
INCOME STATEMENT (Q0011)
Current Period: DECEMBER-00

Date: 28-JA[illegible] [illegible]2:03:34
Page: 1

urrency: USD
OMPANY=01 (BOSTON GAS COMPANY)

	THIS MONTH			YEAR TO DATE		
	THIS YEAR ACTUAL	THIS YEAR BUDGET	BETTER (WORSE) THAN BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	BETTER (WORSE) THAN BUDGET
OPERATING REVENUES						
FIRM SALES	89,403,810	70,798,118	18,605,692	581,879,344	556,538,642	25,340,702
NON-FIRM SALES	952,962	1,239,293	(286,331)	9,388,590	11,275,067	(1,886,477)
FIRM TRANSPORTATION	4,243,010	4,711,165	(468,155)	38,947,040	41,081,092	(2,134,052)
NON-FIRM TRANSPORTATION	20	230,482	(230,462)	269,787	1,477,682	(1,207,895)
BROKER REVENUE	124,186	0	124,186	6,281,850	0	6,281,850
MISC. SERVICE REVENUE	(58,414)	0	(58,414)	499,238	0	499,238
OTHER	33,600,744	14,802,074	18,798,670	19,341,117	2,720,485	16,620,632
TOTAL OPERATING REVENUE	128,266,318	91,781,132	36,485,186	656,606,964	613,092,968	43,513,996
TOTAL GAS COSTS	80,567,550	48,822,434	(31,745,116)	348,061,173	302,230,022	(45,831,151)
GROSS MARGIN	47,698,769	42,958,698	4,740,071	308,545,792	310,862,946	(2,317,154)
SERVICE REVENUE, NET	0	0	0	0	0	0
APPLIANCE REVENUE, NET	0	0	0	0	0	0
OPERATING EXPENSES						
CORPORATE SERVICES	5,300,457	3,042,944	(2,257,513)	45,262,842	37,083,358	(8,179,484)
FIELD OPERATIONS	4,777,284	3,820,792	(956,492)	51,134,546	46,756,840	(4,377,706)
OPER SUPPORT & ENGINEERING	3,092,128	3,354,536	262,408	32,711,892	42,221,662	9,509,770
SERVICE REVENUES	(1,348)	0	1,348	(40,240)	0	40,240
CAPITALIZED EXPENSE	(697,371)	(1,350,427)	(653,056)	(77,433)	(13,461,160)	(13,383,727)
TOTAL OPERATING EXPENSE	12,471,150	8,867,845	(3,603,305)	128,991,607	112,600,700	(16,390,907)
OTHER OPERATING EXPENSES						
CORPORATE SERVICES ALLOC	0	0	0	0	0	0
DEPRECIATION	5,230,772	5,631,504	400,732	44,564,187	44,383,210	(180,977)
PROPERTY TAXES	2,223,803	2,223,803	0	17,186,579	17,136,579	(50,000)
EMPLOYEE BENEFITS	1,142,390	1,240,143	97,753	15,148,163	15,336,469	188,306
OTHER	7,167,875	3,550,847	(3,617,028)	65,559,549	38,791,886	(26,767,663)
TOTAL OTHER OPERATING E	15,764,839	12,646,297	(3,118,542)	142,458,478	115,648,144	(26,810,334)
OPERATING INCOME	19,462,779	21,444,556	(1,981,777)	37,095,707	82,614,102	(45,518,395)
INTEREST/NON OPER (INC) EXPS	7,048,737	1,377,975	(5,670,762)	23,068,225	16,676,035	(6,392,190)
M&J NET (INC) EXP	0	0	0	0	0	0
INCOME BEFORE INCOME TAXES	12,414,041	20,066,581	(7,652,540)	14,027,482	65,938,067	(51,910,585)
FEDERAL INCOME TAXES	5,072,474	6,524,789	1,452,315	5,111,131	21,074,233	15,963,102
STATE FRANCHISE TAXES	1,016,155	1,304,328	288,173	1,138,740	4,285,973	3,147,233
NET INCOME BEFORE EXTRA	6,325,412	12,237,464	(5,912,052)	7,777,611	40,577,861	(32,800,250)
EXTRAORDINARY ITEM	0	0	0	0	0	0
NET INCOME	6,325,412	12,237,464	(5,912,052)	7,777,611	40,577,861	(32,800,250)
LESS: PREFERRED STOCK DIVIDEND	(1,264,938)	128,400	1,393,338	0	1,669,600	1,669,600
NET INC AVAIL FOR COMMO	7,590,350	12,109,064	(4,518,714)	7,777,611	38,908,261	(31,130,650)

620326

KEYSPAN CO[illegible]ON
INCOME STATEMENT (Q0011)
Current Period: DECEMBER-99

rrency: USD
OMPANY=01 (BOSTON GAS COMPANY)

	THIS MONTH			YEAR TO DATE		
	THIS YEAR ACTUAL	THIS YEAR BUDGET	BETTER (WORSE) THAN BUDGET	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	BETTER (WORSE) THAN BUDGET
OPERATING REVENUES						
FIRM SALES	54,073,311	0	54,073,311	522,012,804	0	522,012,804
NON-FIRM SALES	1,086,819	0	1,086,819	17,345,301	0	17,345,301
FIRM TRANSPORTATION	3,576,380	0	3,576,380	34,914,399	0	34,914,399
NON-FIRM TRANSPORTATION	(7,888)	0	(7,888)	1,670,464	0	1,670,464
BROKER REVENUE	(73,476)	0	(73,476)	1,915,589	0	1,915,589
MISC. SERVICE REVENUE	(24,317)	0	(24,317)	(223,010)	0	(223,010)
OTHER	21,233,488	0	21,233,488	15,082,219	0	15,082,219
TOTAL OPERATING REVENUE	79,864,316	0	79,864,316	592,717,766	0	592,717,766
TOTAL GAS COSTS	40,658,877	0	(40,658,877)	295,021,999	0	(295,021,999)
GROSS MARGIN	39,205,439	0	39,205,439	297,695,767	0	297,695,767
SERVICE REVENUE, NET	0	0	0	0	0	0
APPLIANCE REVENUE, NET	0	0	0	0	0	0
OPERATING EXPENSES						
CORPORATE SERVICES	2,607,713	0	(2,607,713)	32,972,788	0	(32,972,788)
FIELD OPERATIONS	4,220,203	0	(4,220,203)	47,255,469	0	(47,255,469)
OPER SUPPORT & ENGINEERING	3,659,985	0	(3,659,985)	39,774,735	0	(39,774,735)
SERVICE REVENUES	(645)	0	645	(25,065)	0	25,065
CAPITALIZED EXPENSE	(347,550)	0	347,550	(10,674,050)	0	10,674,050
TOTAL OPERATING EXPENSE	10,139,707	0	(10,139,707)	109,303,877	0	(109,303,877)
OTHER OPERATING EXPENSES						
CORPORATE SERVICES ALLOC	0	0	0	0	0	0
DEPRECIATION	3,120,110	0	(3,120,110)	40,890,958	0	(40,890,958)
PROPERTY TAXES	1,788,646	0	(1,788,646)	16,284,926	0	(16,284,926)
EMPLOYEE BENEFITS	2,735,640	0	(2,735,640)	16,898,417	0	(16,898,417)
OTHER	3,416,113	0	(3,416,113)	37,925,688	0	(37,925,688)
TOTAL OTHER OPERATING E	11,060,508	0	(11,060,508)	111,999,989	0	(111,999,989)
OPERATING INCOME	18,005,224	0	18,005,224	76,391,900	0	76,391,900
INTEREST/NON OPER (INC) EXPS	1,387,965	0	(1,387,965)	14,868,755	0	(14,868,755)
M&J NET (INC) EXP	0	0	0	0	0	0
INCOME BEFORE INCOME TAXES	16,617,259	0	16,617,259	61,523,145	0	61,523,145
FEDERAL INCOME TAXES	6,090,817	0	(6,090,817)	19,999,916	0	(19,999,916)
STATE FRANCHISE TAXES	1,162,053	0	(1,162,053)	4,092,838	0	(4,092,838)
NET INCOME BEFORE EXTRA	9,364,389	0	9,364,389	37,430,391	0	37,430,391
EXTRAORDINARY ITEM	0	0	0	0	0	0
NET INCOME	9,364,389	0	9,364,389	37,430,391	0	37,430,391
LESS: PREFERRED STOCK DIVIDEND	(1,717,564)	0	1,717,564	0	0	0
NET INC AVAIL FOR COMMO	11,081,953	0	11,081,953	37,430,391	0	37,430,391

556927

Boston Rate Case

Write-offs and Recoveries

Calendar Years 2000 - 03

		January	February	March	April	May	June	July	August	September	October	November	December
2000	Write-offs	(1,075,492.17)	(871,482.22)	(945,622.79)	(805,704.64)	(699,352.82)	(542,947.17)	(569,429.87)	(843,645.81)	(4,179,109.80)	(1,242,137.05)	(1,047,099.14)	(970,137.05)
	Recoveries	154,019.21	128,476.70	101,491.87	154,182.42	150,719.44	95,322.01	111,297.80	62,621.84	209,468.89	373,901.53	408,594.69	271,533.29
	Total	(921,472.96)	(743,005.52)	(844,130.92)	(651,522.22)	(548,633.38)	(447,625.16)	(458,132.07)	(781,023.97)	(3,969,640.91)	(868,235.52)	(638,504.45)	(698,603.76)
	YTD Total	(921,472.96)	(1,664,478.48)	(2,508,609.40)	(3,160,131.62)	(3,708,765.00)	(4,156,390.16)	(4,614,522.23)	(5,395,546.20)	(9,365,187.11)	(10,233,422.63)	(10,871,927.08)	(11,570,530.84)
2001	Write-offs	(717,616.22)	(411,960.66)	(704,437.73)	(603,227.62)	(764,169.87)	(1,075,131.89)	(1,157,581.19)	(1,329,977.54)	(1,539,772.55)	(1,506,486.42)	(1,494,754.55)	(1,591,703.26)
	Recoveries	162,869.05	199,539.41	114,289.41	132,098.01	106,293.97	172,033.87	153,031.02	177,285.09	271,488.21	(18,332.95)	358,285.09	360,237.73
	Total	(554,747.17)	(212,421.25)	(590,148.32)	(471,129.61)	(657,875.90)	(903,098.02)	(1,004,550.17)	(1,152,692.45)	(1,268,284.34)	(1,524,819.37)	(1,136,469.46)	(1,231,465.53)
	YTD Total	(554,747.17)	(767,168.42)	(1,357,316.74)	(1,828,446.35)	(2,486,322.25)	(3,389,420.27)	(4,393,970.44)	(5,546,662.89)	(6,814,947.23)	(8,339,766.60)	(9,476,236.06)	(10,707,701.59)
2002	Write-offs	(1,509,917.04)	(1,181,345.88)	(1,007,653.04)	(731,462.81)	(1,112,766.59)	(1,187,602.00)	(3,119,386.33)	(1,742,199.23)	(1,918,326.38)	(1,303,725.78)	(1,243,546.98)	(1,202,596.13)
	Recoveries	238,210.51	265,074.78	185,434.75	358,408.73	203,801.67	312,134.81	-	-	-	125,666.83	10.00	1.60
	Total	(1,271,706.53)	(916,271.10)	(822,218.29)	(373,054.08)	(908,964.92)	(875,467.19)	(3,119,386.33)	(1,742,199.23)	(1,918,326.38)	(1,178,058.95)	(1,243,536.98)	(1,202,594.53)
	YTD Total	(1,271,704.72)	(2,187,975.82)	(3,010,194.11)	(3,383,248.19)	(4,292,213.11)	(5,167,680.30)	(8,287,066.63)	(10,029,265.86)	(11,947,592.24)	(13,125,651.19)	(14,369,188.17)	(15,571,782.70)

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Lobbying Expense

	Column A Description	Column B Amount	Column C Amount
1	Lobbying Expense in Test Year 2002 for Company Employee		(11,000)
2	AGA Dues Attributable to Lobbying		(2,247)
3	Lobbying Expenses in Test Year 2002 for Servco		(131,095)
4	Total		(144,342)
5	Less: Expense Recorded Below the Line		131,095
6	**Total Lobbying Expense Adjustment**		**(13,247)**

Whitmore Salary 16,152
68.1%
11,000

See E-mail.

112,369 Bill - AGA
2% - AGA letter.
2,247

Subject: **[Fwd: lobbying, 2002]**
Date: Mon, 17 Mar 2003 09:31:56 -0500
From: "Dennis W. Carroll" <dcarroll@keyspanenergy.com> **Internal**
Organization: KeySpan Energy
To: Kimberly Leitch <kleitch@keyspanenergy.com>,
"Patrick J. Mc Clellan" <pmcclellan@keyspanenergy.com>

-------- Original Message --------
Subject: lobbying, 2002
Date: Mon, 17 Mar 2003 09:31:20 -0500
From: "M. Antoinette Whitmore" <mwhitmore@keyspanenergy.com>
Organization: KeySpan Energy
To: "Dennis W. Carroll" <dcarroll@keyspanenergy.com>

Dennis,

my lobbying activities for 2002:

$16,000, 24% of my salary ($67,300) in 2002, was reported as lobbying. The actual computation comes out to $16,152 and I rounded it off. I submit filings to the Secretary of STate twice a year (7/15; 1/15) and the % varies in each segment, but the composite is 24%, or $16,000).

Toni (x5102)

AGA
American Gas Association

February 19, 2003

BY FAX
Mr. Dennis Carroll
Vice President & Controller
KeySpan Energy Delivery New England

Dear Dennis:

I am pleased to provide information on the portion of your A.G.A. dues attributable to lobbying. During calendar year 2002, we estimate A.G.A. incurred lobbying expenses, as defined under IRC Section 162, of 2% of total member dues.

Please let me know if you need any additional information.

Sincerely,

Doug Allen

Doug Allen
Director
Finance & Accounting

w:\lobbyrpt

400 North Capitol St., NW, Washington, DC 20001 ■ Telephone 202-824-7000, Fax 202-824-7115 ■ www.aga.org

KEYSPAN

Requestor – (Refer to Corporate Procedure No. 2-006 for Processing Instructions)

2002 DUES

Requestor – To: Accounting Services Area, Accounting Division

From: Date: March 26, 2002 Area: Corp Affairs Division: CDV

RECEIVED ACCOUNTS PAYABLE

Name of Payee: American Gas Association

2002 MAR 27 AM 10:47

Address: PO Box 79226
Baltimore, MD 21279

KEYSPAN ENERGY

1099 Vendor #: Tax ID: # Vendor #: 0030697

Amount of Check: $611,703.00 Date Needed by: ASAP Requested by: Loretta Smith

Area: Corp. Affairs Division: CDV Authorized Signature:

Reason for Disbursement and Description:

Membership 2002

Not Taxable.

Deliver Check to:	Area:	Tel:	Location:

Contact Person: Rosina Spaulding – Ext. 2539

Work Order/Account To Be Charged To Be Provided by Requestor

Boston portion

Cost Center	Project	Task	Cost Type	Amount:	Tax Code
152	K00210	8483	450	374,606.00	000
152	K00210	8482	450	53,585.00	000
152	K00210	8478	450	112,369.00	000
152	K00210	8479	450	10,704.00	000
152	K00210	8480	450	44,715.00	000
152	K00210	8481	450	15,724.00	000

Accounting Approval: Date: 4/4/02

ACCOUNTING:

Voucher:	Gross Amount: 611,703	Disc. Amount:
Term Type:	PCT: Cut Off:	Dis: Net:
Sales Tax:	Freight:	Vendor #: 0030697
Invoice #: Member 2002	Invoice Date: 01/01/02 Due Date:	Exp.
Bank Code:	Check #	Check Date:
Pay Code:	Check Handle Code:	Check Desc:
Total Taxable Amount:	Total Amount:	

Subject: **Re: 2002 Lobbying Activities**
Date: Thu, 09 Jan 2003 11:50:46 -0500
From: "M. Antoinette Whitmore" <mwhitmore@keyspanenergy.com> **Internal**
Organization: KeySpan Energy
To: Lisa Lynch <llynch@keyspanenergy.com>

Hi, Lisa,

I am ready to file the lobbying papers with the Secretary of State and this is the breakdown for Quinn & Morris (outside Legislative Counsel) and my work for calendar year
2003.

Quinn & Morris is on an annual retainer.

Lobbying $50,000

Antoinette Whitmore (KED) $16,000

There are no other outside legislative consultants state lobbying activities.

If you need any other information, please let me know. Thanks.

Toni (ext. 2438)

Lisa Lynch wrote:

> *Hi Toni,*
> *It's that time of year again when we need the lobbying activities detail*
> *for*
> *Boston, Colonial and Essex for the DTE annual return for the year*
> *2002. I've included a copy of last year's email for your reference.*
> *Thanks in advance for your assistance.*
> *Lisa x5515*
>
> ---

Boston Gas Company
Adjustments To Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Advertising Expense

	Column A Description	Column B Amount
1	Test Year Advertising Expense	1,751,879 (A)
2	Adjustments to Advertising Expense	
3	Image	(75,986) (1)
4	Informational/Miscellaneous Advertising	(37,661) (2)+(3)+(4)
5	Corporate Image Advertising	(527,557) 5
		(641,204)
6	**Total Advertising Expense Adjustment**	**(641,204)**

5) See Corporate Advertising (BACK UP TO Adjustments TO Service Company Expenses

A) 952,382.60
271,940.93
551,557
1,751,879

1) 1,383.15
74,603.30
75,986

4) 32,148.15
3,587.40
34,736

	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	58% Allocation to BGC (see note)	Image	informational	Promotional Oil/Propane	Promotional Electric	Combo	Non-Advertising Bal Recoverable	Other Territories Not Allowed
			Fulfillment Services	0066335	EY PRODUCTIONS	02474	$ 742.09	$ 504.62			$ 504.62				
			Fulfillment Services	0066335	EY PRODUCTIONS	02478	$ 3,500.00	$ 2,380.00			$ 2,380.00				
TXHG1102-12 REVERSE SALES TAX RADIO	TXHG1102-12 REVERSE SALES TAX RADIO/TV ADS	COST TYPE 377 & 378, RADIO/TV ADS, CO# 31	NYS & NYC USE	N/A	N/A	N/A	($ 670.31)	($ 455.81)							
001 Purchasing 3599442: A	Accrual USD DECEMBER-02	Journal Import 3599442:	Fulfillment Services	N/A	N/A	N/A	$ 43.27	$ 29.42							
			Fulfillment Services	N/A	N/A	N/A	$ 427.71	$ 290.84							
			Fulfillment Services	N/A	N/A	N/A	$ 729.99	$ 496.39							
			Fulfillment Services	N/A	N/A	N/A	$ 1,142.76	$ 777.08							
			Fulfillment Services	N/A	N/A	N/A	$ 1,703.28	$ 1,158.23							
							$ 27,792.22	$ 18,898.71							
1001 Payables 3669803: A 517494	Purchase Invoices USD	KEYSPAN OPERATI	Fulfillment Services	0066335	EY PRODUCTIONS	02555	$ 43.27	$ 29.42			$ 29.42				
			Fulfillment Services	0066335	EY PRODUCTIONS	02546	$ 427.71	$ 290.84			$ 290.84				
			Fulfillment Services	0066335	EY PRODUCTIONS	02521	$ 729.99	$ 496.39			$ 496.39				
			Fulfillment Services	0066335	EY PRODUCTIONS	02556	$ 1,142.76	$ 777.08			$ 777.08				
			Fulfillment Services	0066335	EY PRODUCTIONS	02523	$ 1,703.28	$ 1,158.23			$ 1,158.23				
			NE COLLATERAL	24284	FLAGSHIP PRESS INC	62123	$ 636.03	$ 432.50		$ 432.50					
Reverses Accrual USD DECEMBER-0219-	Reverses Accrual USD DECEMBER-0219-DEC-02 13:01	Reverses Accrual USD DECEMBER-02 Journal entry (	Fulfillment Services	N/A	N/A	N/A	($ 43.27)	($ 29.42)							
			Fulfillment Services	N/A	N/A	N/A	($ 427.71)	($ 290.84)							
			Fulfillment Services	N/A	N/A	N/A	($ 729.99)	($ 496.39)							
			Fulfillment Services	N/A	N/A	N/A	($ 1,142.76)	($ 777.08)							
			Fulfillment Services	N/A	N/A	N/A	($ 1,703.28)	($ 1,158.23)							
							$ 636.03	$ 432.50							
							$ 399,913.13	$ 271,940.93	$ 1,383.15	$ 432.50	$ 209,279.39	$ -	$ -	$ 58,258.49	$ 2,587.40

(A) (2) (3)

	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	68% Allocation to BGC (see note)	Image	Informational	Promotional Oil/Propane	Promotional Electric	Combo	Non-Advertising But Recoverable	Other Territories Not Allowed
							$ 84,772.10	$ 57,645.03							
Reverses Accrual USD JUNE-0214-JUN-	Reverses Accrual USD JUNE-0214-JUN-02 09:35:32	Reverses Accrual USD JUNE-02 journal entry of 001	INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
341 Payables 2994833: A 433170	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0066335	EY PRODUCTIONS	02271	$ 931.20	$ 633.22						$ 633.22	
						02270	$ 418.99	$ 284.91						$ 284.91	
						02269	$ 204.16	$ 138.83						$ 138.83	
						02279	$ 287.41	$ 195.44			$ 195.44				
						02273	$ 1,229.94	$ 836.36			$ 836.36				
361 Payables 3003172: A 434904	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0071469	THE SKM GROUP	7713	$ 784.22	$ 533.27						$ 533.27	
						7758	$ 970.00	$ 659.60						$ 659.60	
Projects 3025748: A 437820	Usage Cost USD	Journal Import 3025748:	Journal Import Created	N/A	N/A	N/A	$ 398.14	$ 270.74							
001 Purchasing 3028568: A	Accrual USD JULY-02	Journal Import 3028568:	INVOICE# 02316	N/A	N/A	N/A	$ 746.04	$ 507.31			$ 507.31				
			INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							
			INVOICE# 02315	N/A	N/A	N/A	$ 1,663.53	$ 1,131.20			$ 1,131.20				
			INVOICE# 5282	N/A	N/A	N/A	$ 2,315.00	$ 1,574.20			$ 1,574.20				
							$ 9,948.63	$ 6,765.07							
441 Payables 3079553: A 444340	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	12260	SIR SPEEDY	4863	$ 3,460.00	$ 2,352.80						$ 2,352.80	
			INVOICE# 02322	0066335	EY PRODUCTIONS	02322	$ 204.00	$ 138.72			$ 138.72				
			INVOICE# 02321	0066335	EY PRODUCTIONS	02321	$ 204.70	$ 139.20						$ 139.20	
			INVOICE# 02316	0066335	EY PRODUCTIONS	02316	$ 746.04	$ 507.31							
			INVOICE# 02315	0066335	EY PRODUCTIONS	02315	$ 1,663.53	$ 1,131.20							
			INVOICE# 5282	0065722	RFS & ASSOCIATES	5282	$ 2,315.00	$ 1,574.20							
Reverses Accrual USD JULY-0219-JUL-	Reverses Accrual USD JULY-0219-JUL-02 14:51:40	Reverses Accrual USD JULY-02 journal entry of 001	INVOICE# 02316	N/A	N/A	N/A	($ 746.04)	($ 507.31)							
			INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
			INVOICE# 02315	N/A	N/A	N/A	($ 1,663.53)	($ 1,131.20)							
			INVOICE# 5282	N/A	N/A	N/A	($ 2,315.00)	($ 1,574.20)							
481 Payables 3112140: A 449451	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	12260	SIR SPEEDY	5008	$ 600.00	$ 408.00						$ 408.00	
			INVOICE# 02341	0066335	EY PRODUCTIONS	02341	$ 121.93	$ 82.91			$ 82.91				
			INVOICE# 02333	0066335	EY PRODUCTIONS	02333	$ 131.67	$ 89.54			$ 89.54				
			INVOICE# 02331	0066335	EY PRODUCTIONS	02331	$ 234.85	$ 159.70						$ 159.70	
			INVOICE# 02344	0066335	EY PRODUCTIONS	02344	$ 664.32	$ 451.74			$ 451.74				
			ADVERTISING	24284	FLAGSHIP PRESS INC	58709	$ 1,405.13	$ 955.49			$ 955.49				
			INVOICE# 02330	0066335	EY PRODUCTIONS	02330	$ 1,545.86	$ 1,051.18			$ 1,051.18				
EOM July, 2002 501 Payables 3132027	Purchase Invoices USD	KEYSPAN OPERATI EOM July, 2002	INVOICE# 02345	0066335	EY PRODUCTIONS	02345	$ 204.16	$ 138.83						$ 138.83	
			INVOICE# 02346	0066335	EY PRODUCTIONS	02346	$ 251.87	$ 171.27						$ 171.27	
			MARKETING SHEET	2362	CROWLEY DESIGN ASSOCIATES	4568	$ 381.50	$ 259.42			$ 259.42				
			ADVERTISING	24284	FLAGSHIP PRESS INC	58758	$ 610.58	$ 415.19			$ 415.19				
001 Purchasing 3134320: A	Accrual USD AUGUST-02	Journal Import 3134320:	INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							
Projects 3134419: A 451925	Usage Cost USD	Journal Import 3134419:	Journal Import Created	N/A	N/A	N/A	$ 423.49	$ 287.97							
							$ 10,444.06	$ 7,101.96							
Projects 3208238: A 459991	Usage Cost USD	Journal Import 3208238:	Journal Import Created	N/A	N/A	N/A	($ 520.58)	($ 353.99)							
Reverses Accrual USD AUGUST-0226-AU	Reverses Accrual USD AUGUST-0226-AUG-02 08:56:0	Reverses Accrual USD AUGUST-02 journal entry of (	INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
601 Payables 3233548: A 464595	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4590	$ 93.25	$ 63.41			$ 63.41				
EOM 8/02 Xfer 621 Payables 3251213:	Purchase Invoices USD	KEYSPAN OPERATI EOM 8/02 Xfer	INVOICE# 02377	0066335	EY PRODUCTIONS	02377	$ 115.29	$ 78.40			$ 78.40				
			INVOICE# 02376	0066335	EY PRODUCTIONS	02376	$ 122.76	$ 83.48			$ 83.48				
			INVOICE# 02398	0066335	EY PRODUCTIONS	02398	$ 205.58	$ 139.79			$ 139.79				
			INVOICE# 02390	0066335	EY PRODUCTIONS	02390	$ 256.53	$ 174.44			$ 174.44				
			INVOICE# 02391	0066335	EY PRODUCTIONS	02391	$ 472.61	$ 321.37						$ 321.37	
			INVOICE# 02363	0066335	EY PRODUCTIONS	02363	$ 576.64	$ 392.12						$ 392.12	
001 Purchasing 3253002: A	Accrual USD SEPTEMBER-02	Journal Import 3253002:	INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							
							$ 1,322.08	$ 899.01							
661 Payables 3298265: A 471922	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING	24284	FLAGSHIP PRESS INC	59875	$ 120.00	$ 81.60			$ 81.60				
			INVOICE# 4367	0066311	BRUCE R THALER	4367	$ 333.00	$ 226.44						$ 226.44	
			ADVERTISING	24284	FLAGSHIP PRESS INC	60080	$ 574.00	$ 390.32			$ 390.32				
			ADVERTISING	24284	FLAGSHIP PRESS INC	60146	$ 1,174.00	$ 798.32			$ 798.32				
Reverses Accrual USD SEPTEMBER-0218	Reverses Accrual USD SEPTEMBER-0218-SEP-02 11:0	Reverses Accrual USD SEPTEMBER-02 journal entry	INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
							$ 750.60	$ 510.41							
801 Payables 3430830: A 487999	Purchase Invoices USD	KEYSPAN OPERATI	INVOICE# 02430	0066335	EY PRODUCTIONS	02430	$ 190.00	$ 129.20						$ 129.20	
			INVOICE# 02429	0066335	EY PRODUCTIONS	02429	$ 446.69	$ 303.75						$ 303.75	
			INVOICE# 02423	0066335	EY PRODUCTIONS	02423	$ 454.71	$ 309.20			$ 309.20				
			ADVERTISING-DIRECT MAIL	124059	MANAGED SOLUTIONS LLC	1182	$ 8,425.00	$ 5,729.00			$ 5,729.00				
			CUSTOMER 000000008950/JOB 57656	24284	FLAGSHIP PRESS INC	60658	$ 8,780.00	$ 5,970.40			$ 5,970.40				
			ADVERTISING-DIRECT MAIL	124059	MANAGED SOLUTIONS LLC	1210	$ 11,072.00	$ 7,528.96			$ 7,528.96				
841 Payables 3457142: A 491169	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING	24284	FLAGSHIP PRESS INC	61070	$ 1,049.00	$ 713.32			$ 713.32				
EOM 10/31/02 861 Payables 3479381:	Purchase Invoices USD	KEYSPAN OPERATI EOM 10/31/02	INVOICE# 02448	0066335	EY PRODUCTIONS	02448	$ 493.31	$ 335.45						$ 335.45	
							$ 30,910.71	$ 21,019.28							
Nov 1-15, 2002 901 Payables 3541590	Purchase Invoices USD	KEYSPAN OPERATI Nov 1-15, 2002	KEYSPAN OPERATI Nov 1-15, 2002	19443	ENERGY FEDERATION INC	0121526-IN	$ 175.52	$ 119.35	$ 119.35						
			KEYSPAN OPERATI Nov 1-15, 2002	19443	ENERGY FEDERATION INC	0121527-IN	$ 175.52	$ 119.35	$ 119.35						
			KEYSPAN OPERATI Nov 1-15, 2002	2362	CROWLEY DESIGN ASSOCIATES	46028455S	$ 1,220.00	$ 829.60			$ 829.60				
			ADVERTISING	124059	MANAGED SOLUTIONS LLC	1256	$ 8,895.00	$ 6,048.60			$ 6,048.60				
			INVOICE# 0211020	0065661	LASERTECH DIRECT	0211020	$ 1,461.97	$ 994.14						$ 994.14	
921 Payables 3558354: A 504098	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	46135	CALLAHAN, ELAINE	12-NOV-2002	$ 740.00	$ 503.20	$ 503.20						
			NE COLLATERAL RESIDENTIAL	2362	CROWLEY DESIGN ASSOCIATES	4599	$ 943.00	$ 641.24	$ 641.24						
			Fulfillment Services	0066335	EY PRODUCTIONS	02469	$ 994.02	$ 675.93			$ 675.93				
			INVOICE 3604	0065654	J P GRAPHICS	3604	$ 1,475.00	$ 1,003.00			$ 1,003.00				
			INVOICE# 5360	0065722	RFS & ASSOCIATES	5360R	$ 2,961.07	$ 2,013.53			$ 2,013.53				
941 Payables 3567984: A 505388	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	2358	UNITED PARCEL SERVICE	49637442	$ 179.42	$ 122.01						$ 122.01	
			Fulfillment Services	0066335	EY PRODUCTIONS	02477	$ 180.55	$ 122.77			$ 122.77				
			Fulfillment Services	0066335	EY PRODUCTIONS	02481	$ 345.13	$ 234.69						$ 234.69	
			Fulfillment Services	0066335	EY PRODUCTIONS	02473	$ 427.23	$ 290.52			$ 290.52				

	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	58% Allocation to BGC (see note)	Image	Informational	Promotional Oil/Propane	Promotional Electric	Combo	Non-Advertising But Recoverable	Other Territories Not Allowed
001 Purchasing 2662180: A	Accrual USD MARCH-02	Journal Import 2662180:	INVOICE# 3563	N/A	N/A	N/A	$ 1,125.00	$ 765.00							
			INVOICE# 3573	N/A	N/A	N/A	$ 2,360.00	$ 1,604.80							
			INVOICE# 3572	N/A	N/A	N/A	$ 2,650.00	$ 1,802.00							
							$ 6,135.00	$ 4,171.80							
Reverses Accrual USD MARCH-0220-MAR	Reverses Accrual USD MARCH-0220-MAR-02 13:56:2	Reverses Accrual USD MARCH-02 journal entry of 0	INVOICE# 3563	N/A	N/A	N/A	($ 1,125.00)	($ 765.00)							
			INVOICE# 3573	N/A	N/A	N/A	($ 2,360.00)	($ 1,604.80)							
			INVOICE# 3572	N/A	N/A	N/A	($ 2,650.00)	($ 1,802.00)							
81 Payables 2716226: A 391202	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0025249	EARLE PALMER BROWN	82036099	$ 15,400.00	$ 10,472.00			$ 10,472.00				
				0065654	J P GRAPHICS	3563	$ 1,125.00	$ 765.00			$ 765.00				
						3567	$ 175.00	$ 119.00			$ 119.00				
						3572	$ 2,650.00	$ 1,802.00			$ 1,802.00				
						3573	$ 2,360.00	$ 1,604.80			$ 1,604.80				
						3578	$ 585.00	$ 397.80			$ 397.80				
				0065722	RFS & ASSOCIATES	5164	$ 12,678.00	$ 8,621.04			$ 8,621.04				
						5135	$ 2,045.67	$ 1,391.06			$ 1,391.06				
				0066335	EY PRODUCTIONS	02159	$ 400.00	$ 272.00						$ 272.00	
						02160	$ 1,126.74	$ 766.18						$ 766.18	
						02155	$ 629.25	$ 427.89			$ 427.89				
			Journal Import Created	12260	SIR SPEEDY	3702	$ 1,575.00	$ 1,071.00							$ 1,071.00
						3850	$ 4,751.20	$ 3,230.82						$ 3,230.82	
			Journal Import Created	0065654	J P GRAPHICS	3575	$ 8,125.00	$ 5,525.00			$ 5,525.00				
EOM March, 2002 141 Payables 274364	Purchase Invoices USD	KEYSPAN OPERATI EOM March, 2002	INVOICE# 82079084	0025249	EARLE PALMER BROWN	82079084	$ 106,182.00	$ 72,203.76			$ 72,203.76				
			INVOICE# 82079084	0025249	EARLE PALMER BROWN	82079084	$ 108,182.00	$ 73,563.76							
			INVOICE# 82079084	0025249	EARLE PALMER BROWN	82079084	($ 108,182.00)	($ 73,563.76)							
Projects 2745863: A 395542	Usage Cost USD	Journal Import 2745863:	Journal Import Created	N/A	N/A	N/A	$ 520.58	$ 353.99							
Projects 2746434: A 395760	Usage Cost USD	Journal Import 2746434:	Journal Import Created	N/A	N/A	N/A	$ 9,680.36	$ 6,582.64							
001 Purchasing 2750690: A	Accrual USD APRIL-02	Journal Import 2750690:	INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							
							$ 165,324.20	$ 112,420.46							
181 Payables 2817681: A 406637	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0065654	J P GRAPHICS	3577	$ 3,177.50	$ 2,160.70			$ 2,160.70				
						3580	$ 1,000.00	$ 680.00			$ 680.00				
						3583	$ 2,825.00	$ 1,921.00			$ 1,921.00				
						3584	$ 2,230.00	$ 1,516.40							$ 1,516.40
				0066335	EY PRODUCTIONS	02194	$ 590.74	$ 401.70						$ 401.70	
						02193	$ 802.50	$ 545.70						$ 545.70	
						02192	$ 1,690.23	$ 1,149.36			$ 1,149.36				
						02215	$ 327.53	$ 222.72			$ 222.72				
						02214	$ 750.85	$ 510.58			$ 510.58				
						02213	$ 5,616.90	$ 3,819.49			$ 3,819.49				
Reverses Accrual USD APRIL-0226-APR	Reverses Accrual USD APRIL-0226-APR-02 10:14:49	Reverses Accrual USD APRIL-02 journal entry of 001	INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
201 Payables 2826008: A 407452	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0065654	J P GRAPHICS	3586	$ 4,725.00	$ 3,213.00			$ 3,213.00				
				0066335	EY PRODUCTIONS	02247	$ 20,000.00	$ 13,600.00						$ 13,600.00	
001 Purchasing 2835434: A	Accrual USD MAY-02	Journal Import 2835434:	INVOICE# 02252	N/A	N/A	N/A	$ 783.60	$ 532.85			$ 532.85				
			INVOICE# 02251	N/A	N/A	N/A	$ 1,209.27	$ 822.30			$ 822.30				
			INVOICE# 02250	N/A	N/A	N/A	$ 1,269.96	$ 863.57						$ 863.57	
			INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							
			INVOICE# 82109001	N/A	N/A	N/A	$ 11,660.00	$ 7,928.80			$ 7,928.80				
Projects 2836054: A 409173	Usage Cost USD	Journal Import 2836054:	Journal Import Created	N/A	N/A	N/A	$ 3,218.42	$ 2,188.53							
							$ 61,877.50	$ 42,076.70							
Reverses Accrual USD MAY-0214-MAY-0	Reverses Accrual USD MAY-0214-MAY-02 09:16:02	Reverses Accrual USD MAY-02 journal entry of 001 I	INVOICE# 02252	N/A	N/A	N/A	($ 783.60)	($ 532.85)							
			INVOICE# 02251	N/A	N/A	N/A	($ 1,209.27)	($ 822.30)							
			INVOICE# 02250	N/A	N/A	N/A	($ 1,269.96)	($ 863.57)							
			INVOICE# 5150	N/A	N/A	N/A	($ 1,450.40)	($ 986.27)							
			INVOICE# 82109001	N/A	N/A	N/A	($ 11,660.00)	($ 7,928.80)							
261 Payables 2888587: A 417065	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0025249	EARLE PALMER BROWN	82109001	$ 11,660.00	$ 7,928.80							
Projects 2935899: A 423118	Usage Cost USD	Journal Import 2935899:	Journal Import Created	N/A	N/A	N/A	$ 4,166.18	$ 2,833.00							
281 Payables 2937349: A 420428	Purchase Invoices USD	KEYSPAN OPERATI	-DODGE REPORTS	0000755	F. W. DODGE	D13620526	$ 2,089.00	$ 1,420.52						$ 1,420.52	
			ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4552	$ 145.00	$ 98.60			$ 98.60				
			INVOICE#4340	0066311	BRUCE R THALER	4340	$ 166.67	$ 113.34						$ 113.34	
			ADVERTISING	24284	FLAGSHIP PRESS INC	56610	$ 383.75	$ 260.95			$ 260.95				
			ADVERTISING	24284	FLAGSHIP PRESS INC	56611	$ 411.34	$ 279.71			$ 279.71				
			ADVERTISING	24284	FLAGSHIP PRESS INC	56702	$ 653.92	$ 444.67			$ 444.67				
			ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4546	$ 680.00	$ 462.40			$ 462.40				
			ADVERTISING	24284	FLAGSHIP PRESS INC	56381	$ 688.00	$ 467.84			$ 467.84				
			ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4541B	$ 745.00	$ 506.60			$ 506.60				
			ADVERTISING	24284	FLAGSHIP PRESS INC	56382	$ 763.43	$ 519.13			$ 519.13				
			ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4541A	$ 766.00	$ 520.88			$ 520.88				
			INVOICE# 02252	0066335	EY PRODUCTIONS	02252	$ 783.60	$ 532.85							
			INVOICE# 02251	0066335	EY PRODUCTIONS	02251	$ 1,209.27	$ 822.30							
			INVOICE# 02250	0066335	EY PRODUCTIONS	02250	$ 1,269.96	$ 863.57							
			ADVERTISING	2362	CROWLEY DESIGN ASSOCIATES	4543	$ 1,440.00	$ 979.20			$ 979.20				
			INVOICE# 82116019	0025249	EARLE PALMER BROWN	82116019	$ 31,269.00	$ 21,262.92			$ 21,262.92				
			INVOICE# 3587	0065654	J P GRAPHICS	3587	$ 34,075.00	$ 23,171.00						$ 23,171.00	
			INVOICE# 7681	0071469	THE SKM GROUP	7681	$ 733.18	$ 498.56						$ 498.56	
EOM May-02 301 Payables 2937349: A	Purchase Invoices USD	KEYSPAN OPERATI EOM May-02	KEYSPAN OPERATI EOM May-02	30658	FRESH CITY	22-34752	$ 189.00	$ 128.52						$ 128.52	
			INVOICE# 5214	0065722	RFS & ASSOCIATES	5214	$ 153.00	$ 104.04			$ 104.04				
			INVOICE# 7680	0071469	THE SKM GROUP	7680	$ 450.00	$ 306.00						$ 306.00	
			INVOICE# 7678	0071469	THE SKM GROUP	7678	$ 1,550.07	$ 1,054.05						$ 1,054.05	
			INVOICE# 5213	0065722	RFS & ASSOCIATES	5213	$ 3,254.56	$ 2,213.10			$ 2,213.10				
001 Purchasing 2938066: A	Accrual USD JUNE-02	Journal Import 2938066:	INVOICE# 5150	N/A	N/A	N/A	$ 1,450.40	$ 986.27							

#3279

	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	53% Allocation to BGC (see note)	Usage	Informational	Promotional Oil/Propane	Promotional Electric	Combo	Non-Advertising But Recoverable	Other Territories Not Allowed
	Usage Cost USD	Journal Import 3481017:	Journal Import Created	N/A	N/A	N/A	$ 71.39	$ 48.55							
							$ 4,512.48	$ 3,068.49							
	Purchase Invoices USD	KEYSPAN OPERATI Nov 1-15, 2002	REIMBURSEMENT	59649	BOW PLUMBING AND HEATING CORP.	100302	$ 147.00	$ 99.96							$ 99.96
			REIMBURSEMENT	3352	RIVKIND ASSOCIATES INC	4315	$ 1,618.75	$ 1,100.75			$ 1,100.75				
	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING-DIRECT MAIL SUMMER	124059	MANAGED SOLUTIONS LLC	1211	$ 32,405.50	$ 22,035.74			$ 22,035.74				
			FULL PAGE DISPLAY AD	120565	UNIVERSE APPLIANCE REPAIRS INC.	1551492	$ 1,584.50	$ 1,077.46							$ 1,077.46
			FULL PAGE DISPLAY ADVERTISING	120565	UNIVERSE APPLIANCE REPAIRS INC.	1537470	$ 1,584.50	$ 1,077.46							$ 1,077.46
			FULL PAGE DISPLAY AD	120565	UNIVERSE APPLIANCE REPAIRS INC.	1548572	$ 1,584.50	$ 1,077.46							$ 1,077.46
			ADVERTISING IN THIS WEEK	120565	UNIVERSE APPLIANCE REPAIRS INC.	1559388	$ 1,584.50	$ 1,077.46							$ 1,077.46
	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	127724	BLEUHARL MARKETING SERVICE	NHPM1110226	$ 595.00	$ 404.60			$ 404.60				
			COPPERATIVE ADVERTISING REIMBUR	59649	BOW PLUMBING AND HEATING CORP.	090502BH4	$ 294.00	$ 199.92							$ 199.92
			INVOICE# 3607	0065654	J P GRAPHICS	3607	$ 5,250.00	$ 3,570.00			$ 3,570.00				
DIO	TXHG1102-12 REVERSE SALES TAX RADIO/TV ADS	COST TYPE 377 & 378, RADIO/TV ADS, CO# 31	NYS & NYC USE	N/A	N/A	N/A	($ 8,611.65)	($ 5,856.06)							
	Purchase Invoices USD	KEYSPAN OPERATI EOM 11/30/02	KEYSPAN OPERATI EOM 11/30/02	90478	UNH SPORTS NETWORK	402	$ 928.57	$ 631.43							$ 631.43
							$ 38,964.97	$ 26,496.18							
	Purchase Invoices USD	KEYSPAN OPERATI Weekly AP Xfer	KEYSPAN OPERATI Weekly AP Xfer	80408	LOWELL SPINNERS	401	$ 1,146.00	$ 779.28	$ 779.28						
	JE USD	Journal Import 3717681:	Journal Import Created	N/A	N/A	N/A	$ 400.00	$ 272.00							
OPE	TXHG1202-11 REVERSE SALES TAX-COOPERATIVE ADVERTISING	COST TYPE 380, CO # 31, NYS & NYC	COST TYPE 380, CO # 31, NYS & NYC	N/A	N/A	N/A	($ 97.62)	($ 66.38)							
							$ 1,448.38	$ 984.90							
							$ 1,400,562.65	$ 952,382.60	$ 74,603.30	$ -	$ 722,430.27	$ -	$ 2,493.33	$ 120,707.55	$ 32,148.15

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	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	68% Allocation to BGC (see note)	Image	International	Promotional Oil/Propane	Promotional Electric	Combo	Non-Advertising But Recoverable	Other Territories Not Allowed
	Reverses Accrual USD JUNE-0214-JUN-02 09:35:32	Reverses Accrual USD JUNE-02 journal entry of 001 Purchasing 2938066: A batch fr	INVOICE# 7707	N/A	N/A	N/A	($ 1,270.33)	($ 863.82)							
	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0066311	BRUCE R THALER	4351	$ 1,000.00	$ 680.00			$ 680.00				
						4352	$ 1,000.00	$ 680.00	$ 680.00						
			Journal Import Created	0066311	BRUCE R THALER	4338	$ 333.33	$ 226.66			$ 226.66				
				0071469	THE SKM GROUP	7707	$ 1,270.33	$ 863.82						$ 863.82	
						7575	$ 1,529.40	$ 1,039.99			$ 1,039.99				
			Journal Import Created	109045	CILENTO PIPELINE PLUMBING & HEATING	CL616012	$ 1,077.00	$ 732.36						$ 732.36	
				59649	BOW PLUMBING AND HEATING CORP.	533218	$ 183.75	$ 124.95							$ 124.95
				80874	JOYCE HEATING & COOLING	0402	$ 1,257.20	$ 854.90							$ 854.90
			Journal Import Created	0065654	J P GRAPHICS	3588	$ 890.00	$ 605.20							$ 605.20
				2362	CROWLEY DESIGN ASSOCIATES	4559	$ 475.00	$ 323.00					$ 323.00		
	Purchase Invoices USD	KEYSPAN OPERATI	LAWRENCE EAGLE TRIBUNE	0025249	EARLE PALMER BROWN	42144013	($ 63.30)	($ 43.04)						($ 43.04)	
			INVOICE# 7798	0071469	THE SKM GROUP	7798	$ 833.34	$ 566.67						$ 566.67	
			INVOICE# 82149060	0025249	EARLE PALMER BROWN	82149060	$ 1,230.20	$ 836.54			$ 836.54				
			INVOICE# 82149062	0025249	EARLE PALMER BROWN	82149062	$ 2,489.00	$ 1,692.52			$ 1,692.52				
			INVOICE# 82150007	0025249	EARLE PALMER BROWN	82150007	$ 27,666.60	$ 18,813.29						$ 18,813.29	
	Usage Cost USD	Journal Import 3025748:	Journal Import Created	N/A	N/A	N/A	$ 227.11	$ 154.43							
	Accrual USD JULY-02	Journal Import 3028568:	INVOICE# 7806	N/A	N/A	N/A	$ 1,459.50	$ 992.46						$ 992.46	
			INVOICE# 3592	N/A	N/A	N/A	$ 3,202.50	$ 2,177.70	$ 2,177.70						
			INVOICE# 82163111	N/A	N/A	N/A	$ 5,600.00	$ 3,808.00			$ 3,808.00				
							$ 50,390.63	$ 34,265.63							
	Purchase Invoices USD	KEYSPAN OPERATI	SEAPORT 2 END ZONE	14632	NAIOP	AD	$ 1,500.00	$ 1,020.00			$ 1,020.00				
			INVOICE# 82149061	0025249	EARLE PALMER BROWN	82149061	$ 278.45	$ 189.35			$ 189.35				
			INVOICE# 7806	0071469	THE SKM GROUP	7806	$ 1,459.50	$ 992.46							
			INVOICE# 3592	0065654	J P GRAPHICS	3592	$ 3,202.50	$ 2,177.70							
			INVOICE# 82163111	0025249	EARLE PALMER BROWN	82163111	$ 5,600.00	$ 3,808.00							
			ADVERTISING	49674	CLIMATE DESIGN SYSTEMS, INC.	05025TM1	$ 99.75	$ 67.83							$ 67.83
			ADVERTISING	59649	BOW PLUMBING AND HEATING CORP.	533218MAY2002	$ 183.75	$ 124.95							$ 124.95
			ADVERTISING	59649	BOW PLUMBING AND HEATING CORP.	533218APR2002	$ 294.00	$ 199.92							$ 199.92
			ADVERTISING	59649	BOW PLUMBING AND HEATING CORP.	533218JUN2002	$ 294.00	$ 199.92							$ 199.92
			ADVERTISING	49674	CLIMATE DESIGN SYSTEMS, INC.	05025TM2	$ 466.50	$ 317.22							$ 317.22
			Inv # 6454	75120	MERICOM MARKETING INC	6454	$ 612.37	$ 416.41			$ 416.41				
	Reverses Accrual USD JULY-0219-JUL-02 14:51:40	Reverses Accrual USD JULY-02 journal entry of 001 Purchasing 3028568: A batch fr	INVOICE# 7806	N/A	N/A	N/A	($ 1,459.50)	($ 992.46)							
			INVOICE# 3592	N/A	N/A	N/A	($ 3,202.50)	($ 2,177.70)							
			INVOICE# 82163111	N/A	N/A	N/A	($ 5,600.00)	($ 3,808.00)							
	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING REIMBURSEMENT	49674	CLIMATE DESIGN SYSTEMS, INC.	402STMA	$ 129.50	$ 88.06							$ 88.06
			ADVERTISING REIMBURSEMENT	87257	LEBLANC HEATING	25-JUN-2002	$ 135.00	$ 91.80							$ 91.80
			ADVERTISING REIMBURSEMENT	49674	CLIMATE DESIGN SYSTEMS, INC.	402STM	$ 671.24	$ 456.44							$ 456.44
			COOP AD REIMB. PROGRAM:N.E.	80874	JOYCE HEATING & COOLING	0502	$ 1,211.40	$ 823.75							$ 823.75
	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	41947	ADVENTURES IN ADVERTISING FRANCHISE, INC.	435751	$ 405.25	$ 275.57	$ 275.57						
	Purchase Invoices USD	KEYSPAN OPERATI EOM July, 2002	INVOICE# 7854	0071469	THE SKM GROUP	7854	$ 1,554.75	$ 1,057.23						$ 1,057.23	
			INVOICE# 7854	0071469	THE SKM GROUP	7854	$ 1,554.78	$ 1,057.25			$ 1,057.25				
			KEYSPAN OPERATI EOM July, 2002	2358	UNITED PARCEL SERVICE	31531282	$ 8.72	$ 5.93						$ 5.93	
	Accrual USD AUGUST-02	Journal Import 3134320:	INVOICE# 7872	N/A	N/A	N/A	$ 833.00	$ 566.44						$ 566.44	
	Usage Cost USD	Journal Import 3134419:	Journal Import Created	N/A	N/A	N/A	$ 314.73	$ 214.02							
							$ 10,547.19	$ 7,172.09							
	Purchase Invoices USD	KEYSPAN OPERATI	INVOICE# 4363	0066311	BRUCE R THALER	4363	$ 333.33	$ 226.66							$ 226.66
			INVOICE# 4362	0066311	BRUCE R THALER	4362	$ 333.33	$ 226.66							$ 226.66
			INVOICE# 7872	0071469	THE SKM GROUP	7872	$ 833.00	$ 566.44							
			INVOICE# 7910	0071469	THE SKM GROUP	7910	$ 1,280.87	$ 870.99						$ 870.99	
			INVOICE# 7887	0071469	THE SKM GROUP	7887	$ 2,181.32	$ 1,483.30						$ 1,483.30	
			INVOICE# 7888	0071469	THE SKM GROUP	7888	$ 2,433.50	$ 1,654.78						$ 1,654.78	
			ADVERTISING	3352	RIVKIND ASSOCIATES INC	3941	$ 1,884.65	$ 1,281.56			$ 1,281.56				
	Usage Cost USD	Journal Import 3208238:	Journal Import Created	N/A	N/A	N/A	$ 520.58	$ 353.99							
	Purchase Invoices USD	KEYSPAN OPERATI	ADVERTISING	32762	WGBH	IN24666	$ 31,250.00	$ 21,250.00	$ 21,250.00						
			ADVERTISING	32762	WGBH	IN22567	$ 31,250.00	$ 21,250.00	$ 21,250.00						
			ADVERTISING	59649	BOW PLUMBING AND HEATING CORP.	72302	$ 147.00	$ 99.96							$ 99.96
-U	Reverses Accrual USD AUGUST-0226-AUG-02 08:56:09	Reverses Accrual USD AUGUST-02 journal entry of 001 Purchasing 3134320: A batch	INVOICE# 7872	N/A	N/A	N/A	($ 833.00)	($ 566.44)							
	Purchase Invoices USD	KEYSPAN OPERATI EOM 8/02 Xfer	KEYSPAN OPERATI EOM 8/02 Xfer	2362	CROWLEY DESIGN ASSOCIATES	4572	$ 1,484.00	$ 1,009.12			$ 1,009.12				
			INVOICE# 7964	0071469	THE SKM GROUP	7964	$ 1,879.45	$ 1,278.03						$ 1,278.03	
			INVOICE# 3598	0065654	J P GRAPHICS	3598	$ 2,525.00	$ 1,717.00					$ 1,717.00		
			REIMBURSEMENT	7046	GALLINELLI PLUMBING-HEATING	012702	$ 338.42	$ 230.13			$ 230.13				
			REIMBURSEMENT	7046	GALLINELLI PLUMBING-HEATING	30302	$ 339.77	$ 231.04			$ 231.04				
			REIMBURSEMENT	7046	GALLINELLI PLUMBING-HEATING	33102	$ 367.00	$ 249.56			$ 249.56				
			REIMBURSEMENT	7046	GALLINELLI PLUMBING-HEATING	60202	$ 531.00	$ 361.08			$ 361.08				
			REIMBURSEMENT	123603	JOYCE COOLING & HEATING	302	$ 568.00	$ 386.24							$ 386.24
							$ 79,647.22	$ 54,160.11							
	Purchase Invoices USD	KEYSPAN OPERATI	KEYSPAN OPERATI	2362	CROWLEY DESIGN ASSOCIATES	4579	$ 324.50	$ 220.66			$ 220.66				
			KEYSPAN OPERATI	2362	CROWLEY DESIGN ASSOCIATES	4586	$ 688.00	$ 467.84			$ 467.84				
			INVOICE# 4364	0066311	BRUCE R THALER	4364	$ 333.33	$ 226.66					$ 226.66		
			BUSINESS NEWSLETTERS	124059	MANAGED SOLUTIONS LLC	1218	$ 40,730.00	$ 27,696.40			$ 27,696.40				
			BUSINESS NEWSLETTERS	124059	MANAGED SOLUTIONS LLC	1218	$ 154,569.00	$ 105,106.92			$ 105,106.92				
			ADVERTISEMENTS	7046	GALLINELLI PLUMBING-HEATING	APRIL228	$ 303.65	$ 206.48			$ 206.48				
			ADVERTISEMENTS	7046	GALLINELLI PLUMBING-HEATING	JULY210	$ 399.75	$ 271.83			$ 271.83				
			ADVERTISEMENTS	7046	GALLINELLI PLUMBING-HEATING	JUNE219	$ 415.03	$ 282.22			$ 282.22				
			KEYSPAN OPERATI	2362	CROWLEY DESIGN ASSOCIATES	4591	$ 200.00	$ 136.00			$ 136.00				
			KEYSPAN OPERATI	24284	FLAGSHIP PRESS INC	60160	$ 2,532.00	$ 1,721.76			$ 1,721.76				
7	Purchase Invoices USD	KEYSPAN OPERATI EOM 9/02	REIMBURSEMENT	59649	BOW PLUMBING AND HEATING CORP.	80802	$ 147.00	$ 99.96							$ 99.96
			REIMBURSEMENT	89790	WILKINS MECHANICAL SERV INC	12617	$ 1,450.00	$ 986.00							$ 986.00
	Accrual USD OCTOBER-02	Journal Import 3368752:	INVOICE# 8015	N/A	N/A	N/A	$ 833.34	$ 566.67							
							$ 202,925.60	$ 137,989.41							
	Purchase Invoices USD	KEYSPAN OPERATI	COPIES	41122	PATRIOT PRINTING	26-SEP-2002	$ 158.00	$ 107.44						$ 107.44	
			INVOICE# 4369	0066311	BRUCE R THALER	4369	$ 333.33	$ 226.66					$ 226.66		
			INVOICE# 8015	0071469	THE SKM GROUP	8015	$ 833.34	$ 566.67							
			KEYSPAN OPERATI	2362	CROWLEY DESIGN ASSOCIATES	4604	$ 185.00	$ 125.80			$ 125.80				
			SHIPPER#031531	2358	UNITED PARCEL SERVICE	0000031531372	$ 8.54	$ 5.81						$ 5.81	
			KEYSPAN OPERATI	41947	ADVENTURES IN ADVERTISING FRANCHISE, INC.	475919	$ 1,665.09	$ 1,132.26	$ 1,132.26						
-O	Reverses Accrual USD OCTOBER-0225-OCT-02 10:10:11	Reverses Accrual USD OCTOBER-02 journal entry of 001 Purchasing 3368752: A batch	INVOICE# 8015	N/A	N/A	N/A	($ 833.34)	($ 566.67)							
	Purchase Invoices USD	KEYSPAN OPERATI	INVOICE# 3600	0065654	J P GRAPHICS	3600	$ 865.33	$ 588.42			$ 588.42				
	Purchase Invoices USD	KEYSPAN OPERATI EOM 10/31/02	ADVERTISING	80874	JOYCE HEATING & COOLING	0602	$ 1,225.80	$ 833.54							$ 833.54

	JE Header		JE Header Line	Vendor		Invoice	Actual Amt	44% Allocation to BGC (see note)	Image	Informational	Promotional Oil/Propane	Promotional Electric	Comp	Non-Advertising But Recoverable	Other Territories Not Allowed
	Purchase Invoices USD	Journal Import 2598035:	INVOICE# 82036006	0025249	EARLE PALMER BROWN	82036006	$ 29,754.00	$ 20,232.72			$ 20,232.72				
			DIRECTORY AD	60759	GREATER DERRY CHAMBER	29-JAN-02	$ 225.00	$ 153.00							$ 153.00
	Purchase Invoices USD	KEYSPAN OPERATI	INVOICE# 82028029	0025249	EARLE PALMER BROWN	82028029	$ 4,176.39	$ 2,839.95			$ 2,839.95				
			INVOICE# 100336	0065661	LASERTECH DIRECT	100336	$ 16,316.20	$ 11,095.02			$ 11,095.02				
			INVOICE# 82038002	0025249	EARLE PALMER BROWN	82038002	$ 41,000.00	$ 27,880.00						$ 27,880.00	
	Purchase Invoices USD	KEYSPAN OPERATI Thru 2/27/02	MEDIA PLACEMENT	0025249	EARLE PALMER BROWN	82004013	($ 997.55)	($ 678.33)			($ 678.33)				
			MEDIA PLACEMENT	0025249	EARLE PALMER BROWN	82037002	($ 10,672.78)	($ 7,257.49)			($ 7,257.49)				
	Accrual USD MARCH-02	Journal Import 2662180:	INVOICE# 82039019	N/A	N/A	N/A	$ 603.22	$ 410.19							
			INVOICE# 82039020	N/A	N/A	N/A	$ 1,664.98	$ 1,132.19							
			INVOICE# 82036042	N/A	N/A	N/A	$ 3,538.59	$ 2,406.24							
	Usage Cost USD	Journal Import 2668265:	Journal Import Created	N/A	N/A	N/A	$ 3,382.50	$ 2,300.10							
							$ 88,990.55	$ 60,513.57							
\R	Reverses Accrual USD MARCH-0220-MAR-02 13:56:22	Reverses Accrual USD MARCH-02 journal entry of 001 Purchasing 2662180: A batch f	INVOICE# 82039019	N/A	N/A	N/A	($ 603.22)	($ 410.19)							
			INVOICE# 82039020	N/A	N/A	N/A	($ 1,664.98)	($ 1,132.19)							
			INVOICE# 82036042	N/A	N/A	N/A	($ 3,538.59)	($ 2,406.24)							
	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0071469	THE SKM GROUP	7513	$ 2,219.59	$ 1,509.32						$ 1,509.32	
				32762	WGBH	IN 20340	$ 31,250.00	$ 21,250.00	$ 21,250.00						
			Journal Import Created	0025249	EARLE PALMER BROWN	82017049	$ 25,080.00	$ 17,054.40							$ 17,054.40
						82017048	$ 11,704.00	$ 7,958.72			$ 7,958.72				
						82017046	$ 241,771.00	$ 164,404.28			$ 164,404.28				
						82015004	$ 103,227.22	$ 70,194.51			$ 70,194.51				
						82039015	$ 75.65	$ 51.44			$ 51.44				
						82039020	$ 1,664.98	$ 1,132.19			$ 1,132.19				
						82039022	$ 259.28	$ 176.31			$ 176.31				
						82036042	$ 3,538.59	$ 2,406.24			$ 2,406.24				
						82039019	$ 603.22	$ 410.19			$ 410.19				
						82017045	$ 291,603.00	$ 198,290.04			$ 198,290.04				
						82059004	$ 41,000.00	$ 27,880.00						$ 27,880.00	
				0065722	RFS & ASSOCIATES	5165	$ 9,732.00	$ 6,617.76							
				0071469	THE SKM GROUP	7511	$ 466.97	$ 317.54						$ 317.54	
						7512	$ 300.00	$ 204.00						$ 204.00	
						7514	$ 1,760.00	$ 1,196.80						$ 1,196.80	
			Journal Import Created	44570	HOME BUILDERS ASS'N OF CAPE COD	29-JAN-2002	$ 240.00	$ 163.20							$ 163.20
			Journal Import Created	111340	MACKENZIE HEATING & COOLING, INC.	12-MAR-2002	$ 125.00	$ 85.00			$ 85.00				
				1407	GEMINI CREATIVE STRATEGIES	07-MAR-2002	$ 3,350.00	$ 2,278.00			$ 2,278.00				
				3352	RIVKIND ASSOCIATES INC	27-FEB-2002	$ 1,466.87	$ 997.47			$ 997.47				
				49674	CLIMATE DESIGN SYSTEMS, INC.	07-MAR-2002	$ 564.35	$ 383.76							$ 383.76
						07-MAR-02	$ 267.75	$ 182.07							$ 182.07
				59649	BOW PLUMBING AND HEATING CORP.	27-FEB-2002	$ 147.00	$ 99.96							$ 99.96
			Journal Import Created	0066335	EY PRODUCTIONS	02158	$ 156.20	$ 106.22						$ 106.22	
			Journal Import Created	80408	LOWELL SPINNERS	10457	$ 1,145.00	$ 778.60	$ 778.60						
4	Purchase Invoices USD	KEYSPAN OPERATI EOM March, 2002	INVOICE# 82070013	0025249	EARLE PALMER BROWN	82070013	$ 3,995.23	$ 2,716.76			$ 2,716.76				
			INVOICE# 82070014	0025249	EARLE PALMER BROWN	82070014	$ 4,121.50	$ 2,802.62			$ 2,802.62				
			INVOICE# 42057014	0025249	EARLE PALMER BROWN	42057014	$ 53,906.86	$ 36,656.66			$ 36,656.66				
			KEYSPAN OPERATI EOM March, 2002	80408	LOWELL SPINNERS	G-86	$ 600.00	$ 408.00	$ 408.00						
	Usage Cost USD	Journal Import 2745863:	Journal Import Created	N/A	N/A	N/A	$ 9,825.83	$ 6,681.56							
	Usage Cost USD	Journal Import 2746434:	Journal Import Created	N/A	N/A	N/A	$ 8,903.93	$ 6,054.67							
4	NE BGC9040 KQ	TO REVERSE 12/31/01 ENTRY BGC604	TO REVERSE 12/31/01 ENTRY BGC604	N/A	N/A	N/A	($ 150,000.00)	($ 102,000.00)			($ 102,000.00)				
							$ 699,264.23	$ 475,499.68							
	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0025249	EARLE PALMER BROWN	42073002	$ 5,476.47	$ 3,724.00			$ 3,724.00				
			Journal Import Created	0071469	THE SKM GROUP	7547	$ 1,397.00	$ 949.96						$ 949.96	
			Journal Import Created	59649	BOW PLUMBING AND HEATING CORP.	04-MAR-02	$ 294.00	$ 199.92							$ 199.92
			Journal Import Created	98718	INFODISK INC	53362	$ 850.00	$ 578.00			$ 578.00				
	sales tax reversals for Feb. 02			N/A	N/A	N/A	($ 3,382.50)	($ 2,300.10)							
	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	0025249	EARLE PALMER BROWN	42086052	$ 5,244.00	$ 3,565.92			$ 3,565.92				
						82088001	$ 56,020.00	$ 38,093.60			$ 38,093.60				
						42086055	$ 16,125.79	$ 10,965.54			$ 10,965.54				
			Journal Import Created	0078846	KEYSPAN HOME ENERGY SERVICES	18108	$ 9,673.38	$ 6,577.90			$ 6,577.90				
						18541	$ 15,326.62	$ 10,422.10			$ 10,422.10				
				1407	GEMINI CREATIVE STRATEGIES	532543	$ 1,027.00	$ 698.36			$ 698.36				
				49674	CLIMATE DESIGN SYSTEMS, INC.	01-APR-2002	$ 159.60	$ 108.53							$ 108.53
						01-APR-02	$ 927.18	$ 630.48							$ 630.48
				87257	LEBLANC HEATING	N238739	$ 153.90	$ 104.65							$ 104.65
	Accrual USD MAY-02	Journal Import 2835434:	INVOICE# 100559	N/A	N/A	N/A	$ 570.96	$ 388.25							
			INVOICE# 100538	N/A	N/A	N/A	$ 1,928.50	$ 1,311.38							
3	Purchase Invoices USD	KEYSPAN OPERATI EOM 4/02	INVOICE# 7611	0071469	THE SKM GROUP	7611	$ 1,040.00	$ 707.20			$ 707.20				
	Usage Cost USD	Journal Import 2836054:	Journal Import Created	N/A	N/A	N/A	$ 7,037.52	$ 4,785.51							
							$ 119,869.42	$ 81,511.21							
0	Reverses Accrual USD MAY-0214-MAY-02 09:16:02	Reverses Accrual USD MAY-02 journal entry of 001 Purchasing 2835434: A batch fro	INVOICE# 100559	N/A	N/A	N/A	($ 570.96)	($ 388.25)							
			INVOICE# 100538	N/A	N/A	N/A	($ 1,928.50)	($ 1,311.38)							
	Purchase Invoices USD	KEYSPAN OPERATI	Journal Import Created	12260	SIR SPEEDY	4492	$ 2,782.50	$ 1,892.10						$ 1,892.10	
						4535	$ 6,037.50	$ 4,105.50						$ 4,105.50	
				60189	SAUERBACH ASSOCIATES .	15765	$ 3,068.40	$ 2,086.51	$ 2,086.51						
				80408	LOWELL SPINNERS	G-86A	$ 1,800.00	$ 1,224.00	$ 1,224.00						
	Usage Cost USD	Journal Import 2935899:	Journal Import Created	N/A	N/A	N/A	$ 4,780.43	$ 3,250.69							
	Purchase Invoices USD	KEYSPAN OPERATI	AIA DIRECTORY	3436	BOSTON SOCIETY OF ARCHITECTS	FULL AD	$ 2,640.00	$ 1,795.20			$ 1,795.20				
			REIMBURSEMENT	87257	LEBLANC HEATING	N239392	$ 153.90	$ 104.65							$ 104.65
			ADVERTISING	49674	CLIMATE DESIGN SYSTEMS, INC.	0302STM2	$ 159.60	$ 108.53							$ 108.53
			REIMBURSEMENT	87257	LEBLANC HEATING	LEBL002MAR2002	$ 249.09	$ 169.38							$ 169.38
			INVOICE# 100559	0065661	LASERTECH DIRECT	100559	$ 570.96	$ 388.25			$ 388.25				
			ADVERTISING	49674	CLIMATE DESIGN SYSTEMS, INC.	0302STM1	$ 927.20	$ 630.50							$ 630.50
			INVOICE# 100538	0065661	LASERTECH DIRECT	100538	$ 1,928.50	$ 1,311.38	$ 1,311.38						
			KEYSPAN OPERATI	12260	SIR SPEEDY	4534	$ 4,824.75	$ 3,280.83						$ 3,280.83	
			INVOICE# 02107	0066335	EY PRODUCTIONS	02107	$ 1,324.49	$ 900.65						$ 900.65	
			INVOICE# 02108	0066335	EY PRODUCTIONS	02108	$ 1,399.19	$ 951.45			$ 951.45				
4	Purchase Invoices USD	KEYSPAN OPERATI EOM May-02	INVOICE# 82119020	0025249	EARLE PALMER BROWN	82119020	$ 27,666.60	$ 18,813.29						$ 18,813.29	
			INVOICE# 82114008	0025249	EARLE PALMER BROWN	82114008	$ 54,650.00	$ 37,162.00			$ 37,162.00				
	Accrual USD JUNE-02	Journal Import 2938066:	INVOICE# 7707	N/A	N/A	N/A	$ 1,270.33	$ 863.82							
	TS keyspan deposits JE USD	TS keyspan deposits	Journal Import Created	N/A	N/A	N/A	($ 9,732.00)	($ 6,617.76)							
							$ 104,001.98	$ 70,721.35							

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Fines/Penalties

1	Fines/Penalties in Test Year 2002	(71,150)
2	**Total Fines/Penalties Adjustment**	**(71,150)**

(A) 2,000 Direct Boston BGC 120-2415
(B) 37,456 (55,000 x .68.1% See Legal Payments)
(C) 13,892 (20,000 x 68.1%) Project K02096-2004-400
(D) 4,393 Parking Tickets (See E-mail)
(E) 13,410 Parking Tickets (See E-mail.

Subject: Re: Parking Tickets
Date: Tue, 11 Mar 2003 11:07:06 -0500
From: "Elaine M Perrault" <eperrault@keyspanenergy.com> **Internal**
Organization: KeySpan Energy
To: Kimberly Leitch <kleitch@keyspanenergy.com>

parking ticket violations--Boston Gas---$4393.00
D.L. Peterson leased vehicles $19,691.70

Kimberly Leitch wrote:

> *Hi Elaine,*
> *Can you send me just a quick e-mail with the parking ticket info that*
> *you gave Dennis Carroll this morning so we can have it as backup*
> *documentation.*
>
> *Thanks,*
> *Kim*

Parking Tickets

Allocation $19,691.70 x 68.1% = 13,410.05
4,393.00
Direct
17,803.05

Legal Payments

NOPV PAYMENTS 2002

DATE	AMOUNT	PROJECT	TASK	TYPE	ORG		ALLOC.
24-May-02	$34,000.00	ENH150	2950	405	150ENH		0.0%
18-Jan-02	$2,000.00	BGC120	2415	499	120BGC		100%
29-Jan-02	$1,000.00	K00201	2953	499	008KCC	G0300	68.1%
6-Feb-02	$27,000.00	K00201	2953	499	008KCC	G0300	68.1%
1-Apr-02	$6,000.00	K00008	2953	400	009KCC	G0300	68.1%
17-Apr-02	$21,000.00	K00201	2953	499	008KCC	G0300	68.1%
	$55,000.00						

57K

$37,455.00 Allocated to Boston
$2,000.00 Direct to Boston
$39,455.00 Total to Boston

6.03 FACTOR

55,000 x 68.1% = 37,455

20,000
x .681%
13,892

NOPV

$2000 Direct to Boston (Legal Dept)

$37,455 Allocated from the 55K (Legal Dept)

$13,892 Allocated from the 20,400 on next page (Field OPS)

53,347

$71,150
TOTAL FINES

Parking

$4393 Direct to Boston

$13,410.05 Allocated to Boston

17,803.05

DAMAGE PREVENTION

Project Number : K02096
Begin Period : JANUARY-02
End Period : DECEMBER-02

Cost Center: 375KCC

Project Number	Task Number	Expenditure Type	Expense vs. Capital	Transaction	Date	Non-Labor Resource	Quantity	Charges	
K02096	2004	400-PYMT TO GOVT	N	DEPT OF TELECOMMUNICATION	27-Jun-02		4,000.00	4,000.00	
			N	DEPT OF TELECOMMUNICATION	30-Aug-02		3,000.00	3,000.00	
			N	DEPT OF TELECOMMUNICATION	10-Dec-02		3,000.00	3,000.00	
			N	MASS DEPT OF TELECOMMUNIC	1-Oct-02		7,000.00	7,000.00	17,000
			N	STATE OF NEW HAMPSHIRE	14-Jun-02		900.00	900.00	
			N	STATE OF NEW HAMPSHIRE	27-Jun-02		500.00	500.00	
			N	STATE OF NEW HAMPSHIRE	19-Aug-02		900.00	900.00	
			N	STATE OF NEW HAMPSHIRE	9-Oct-02		500.00	500.00	
			N	STATE OF NEW HAMPSHIRE	5-Nov-02		600.00	600.00	3,400
		**********							
		Exp Type					20,400.00	20,400.00	

K02096 2004 = Alloc. Code
60300
= 68.1 % to Boston = 13,892
C

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Adjustments to Service Company Expenses

1	**Adjustments to Service Company Expenses Allocated to Boston Gas:**		
2	Servco Charges	A	(125,358)
3	Brand Strategy	B	(548,968)
4	Corporate Sponsored Membership	C	(759,474)
5	Strike Contingency included in O&M		(11,565)
6	**Total Service Company Expense Adjustment**		**(1,445,365)**

Boston Gas
Service Company
Rate Case Adjustments

Cost Centers

036KCC	President of Unregulated Co	$ 125,757.39 (1)
060KCC	Fleet Services NY/LI	$ 1,561.00 (2)
061KCC	Fleet CNG NY/LI	$ 3,000.04 (3)
066KCC	Customer Assistance Center - NYC	($ 27,448.00) (4)
118KCC	Facilities Management NYC	$ 18.47 (5)
255KCC	VP-On Loan Executive	($ 83.31) (6)
626KCC	FIELD OPERATIONS STATEN ISLAND	($ 12.86) (7)
659KCC	FBR FIELD OPERATIONS BRENTWOOD	($ 73.22) (8)
673KCC	CORROSION - KLC	($ 83.72) (9)
691KCC	GAS KEY ACCOUNT SALES	($ 19.97) (10)
813KCC	ELECTRIC DESIGN AND CONSTRUCTION W/S	($ 89.08) (11)
843KCC	ELEC. METERING . MEASUREMENT & TECH	($ 103.53) (12)
		$ 102,423.21

102,423.21
22,934.59
125,358 (A)

001KCC	Exec Exp R Catell	Executive Chauffeurs	001999	(13) $ 18,356.79
		Executive Chauffeurs	001999	(14) $ 4,355.21
060KCC	Exec Exp R Catell	Executive Chauffeurs	001999	(15) $ 222.59
				$ 22,934.59

051KCC	Strategic Marketing	
K00067	Brand Strategy & E-Business	**$ 548,968.81** (B)

K00210	Community Develop	
002467	Sponsorship	(17) **$ 362,557.35**
K00210		
002420	Corporate Sponsored Memberships	(16) $ 226,801.98
002657	Corporate Sponsored Memberships Gas	(18) $ 168,758.88
K00211		
002467	Sponsorship	$ 1,356.00
		$ 396,916.86

759,474.21 (C)

003485	Corporate Advertising	$ 13,095.92
K00069	Corporate Advertising	(D) $ 514,461.53
		$ 527,557.45

move To Page 24

Report Description:

Report Filter (Local Filter):
((Year = 2002) And ({GL Account} = 9390K:Indirect Cost From Assoc Com.:ACTIVE) And ({P Company} = 31:Corporate Services:KCC:ACTIVE) And ({R Company} = 01:BGC:Boston Gas:ACTIVE))

Report Limits:
Filter is empty.

P Cost Center	Metrics	YTD Actual Amt
001KCC	Chairman	$ 383,833.02
002KCC	Exec C.G. Matthews	$ 63,911.52
003KCC	Exec W.K. Feraudo	$ 1,045.53
004KCC	Admin & Compliance Keyspan	$ 111,476.47
005KCC	VP Deputy General Counsel	$ 1,553.68
006KCC	Corp SecretaryS Office	$ 182,791.59
008KCC	Legal Department Internal	$ 1,538,584.52
009KCC	Legal Services KCC	$ 75,620.03
010KCC	VP Environmental Services	$ 11,647.43
011KCC	Environmental Engineering & Servi	$ 422,437.04
013KCC	EVP & CFO - Finance Operations	$ 124,176.52
014KCC	VP Controller & CAO	$ 49,264.67
015KCC	Financial Reporting And Research	$ 283,227.04
016KCC	Financial Processing	$ 337,333.68
017KCC	Tax Staff	$ 477,106.28
018KCC	Accounting Services	$ 86,634.47
019KCC	Financial Solutions & Technology	$ 121,900.18
020KCC	VP Financial Planning	$ 51,189.57
021KCC	Financial Planning	$ 127,939.33
022KCC	Mergers & Acquisition Resource Pl	$ 104,816.22
023KCC	Corporate Budgeting	$ 161,795.20
026KCC	VP & Treasurer	$ 74,877.40
027KCC	Investor Relations	$ 120,403.48
031KCC	Risk Management	$ 1,920,421.10
032KCC	401K/Pension	$ 823,479.84
033KCC	Asst Treasurer	$ 235,808.55
036KCC	**President of Unregulated Co**	**$ 125,757.39**
037KCC	SVP Strategic Marketing	$ 131,108.16
038KCC	Strategic Planning	$ 182,605.74
039KCC	SVP Human Resources	$ 149,089.22
040KCC	Learning & Development Solutions	$ 331,061.06
042KCC	Org Planning & Development	$ 1,055,025.71
043KCC	Corporate Staffing	$ 102,046.07
044KCC	VP Strategic Planning	$ 47,177.13
045KCC	Benefits Administration	$ 711,967.24
046KCC	VP Compensation & Benefits	$ 108,493.17
047KCC	Compensation & Benefits KCC	$ 63,351.88
048KCC	HR Compensation Planning	$ 281,147.33
049KCC	HR Policy Planning And Analysis	$ 3,248.41

P Cost Center	Metrics	YTD Actual Amt
050KCC	Employee & Labor Relations	$ 459,557.82
051KCC	Strategic Marketing	$ 2,363,216.29
052KCC	EVP Client Services	$ 96,068.10
053KCC	VP Property & Security	$ 50,952.39
054KCC	EVP Strategic Services	$ 339,645.40
056KCC	Purchasing & Material Management	$ 104,780.53
057KCC	Facilities Management Dept	$ 76,914.44
058KCC	Enterprise Wide Risk Management	$ 233,630.47
059KCC	Corporate Security	$ 712,457.02
060KCC	**Fleet Services NY/LI**	**$ 1,561.00**
061KCC	**Fleet CNG NY/LI**	**$ 3,000.04**
064KCC	VP Staffing & Development	$ 51,150.95
065KCC	VP Customer Relations	$ 440.47
066KCC	**Customer Assistance Center - NYC**	**($ 27,448.00)**
068KCC	Communication & Consumer Advocacy	$ 261,850.27
070KCC	Collections/Payment Processing	$ 34,918.19
074KCC	VP Call Center & Billing Serv	$ 44,918.73
077KCC	Financial Operations/Common Servi	$ 53,034.95
078KCC	SVP Keyspan Services	$ 441.12
079KCC	Internal Audit Department	$ 597,928.06
080KCC	SVP & CIO - Information Tech	$ 83,327.91
081KCC	IT Business Management	$ 3,201,150.14
082KCC	IT Energy Operations	$ 786,894.52
083KCC	IT Corporate Services	$ 965,689.77
084KCC	IT Tech Planning. & Integration	$ 1,593,808.98
085KCC	IT Marketing & Sales	$ 381,831.29
086KCC	IT Customer Relations	$ 1,249,274.43
087KCC	IT Desktop Operations	$ 1,500,635.96
089KCC	IT Telecommunications	$ 4,282,030.22
090KCC	IT Data Center Operations	$ 4,569,626.97
091KCC	IT New Initiatives	$ 134,143.41
092KCC	Records Management	$ 395,431.83
093KCC	VP Information Technology	$ 77,690.77
102KCC	VP Internal Audit	$ 35,198.66
114KCC	VP Deliver Gas NE	$ 10,616.18
118KCC	**Facilities Management NYC**	**$ 18.47**
121KCC	V.P. And General Counsel	$ 2,993.34
123KCC	Strategic Implementation	$ 37,897.49
128KCC	VP Employee & Labor Relations	$ 58,760.04
129KCC	Client Relationship & HR Strategy	$ 4,361.61
151KCC	Exec.-A.D. Melick	$ 88,770.17
152KCC	Community Development	$ 874,016.29
153KCC	Public Affairs	$ 357,036.91
154KCC	Creative & Production Services	$ 728,196.46
155KCC	SVP Corporate Affairs	$ 265,073.52
156KCC	VP Community Relations	$ 4,743.61
158KCC	Government Relations	$ 1,915.12
160KCC	EVP Keyspan Energy Delivery NE	$ 554,421.14
162KCC	VP Client Services NE	$ 231,541.00
163KCC	Purchasing/Mat Mgmt (NE)	$ 2,076,808.76

P Cost Center	Metrics	YTD Actual Amt
165KCC	SVP Finance Operations	$ 200,855.84
166KCC	VP Fin Planning & Reporting (NE)	$ 39.91
167KCC	DIRECTOR OF FINANCE NE	$ 0.00
168KCC	VP & Controller NE	$ 202,432.71
169KCC	Director Human Resources (NE)	($ 3,787.42)
171KCC	VP Gas Sales & Marketing NE	$ 380,933.49
172KCC	VP INDUSTRIAL RELATIONS NE	$ 23,945.23
174KCC	Information Services NE	$ 1,906.94
201KCC	SVP General Counsel	$ 15,245.50
204KCC	Strategic Expansion	$ 260,631.19
205KCC	Business Processing and Market Op	$ 795,796.40
206KCC	Residential Sales NE	$ 3,335,806.76
207KCC	Program Management	$ 7,155,607.37
208KCC	Business Markets	$ 755,077.48
217KCC	PROGRAM MANAGEMENT	$ 1,591.30
255KCC	**VP-On Loan Executive**	**($ 83.31)** 6
272KCC	PROCESS FIELD REQUESTS - MAL	$ 32.23
345KCC	Corporate Affairs NE	$ 1,578,174.40
375KCC	Damage Prevention	$ 430,804.82
377KCC	Manager Dispatch	$ 1,343.12
387KCC	NE Facilities Management	$ 3,793,929.24
394KCC	NE Fleet Services	$ 61,822.15
395KCC	NE CNG Services	$ 22,846.87
409KCC	Leak Survey	$ 931,742.85
411KCC	Meter Operations	$ 567,564.93
413KCC	Projects Engineering	$ 386.64
463KCC	Gas Supply & Planning	$ 700,206.86
464KCC	KeySpan Energy Trading Services G	$ 39,426.68
466KCC	Mgr-Gas Production & Control	($ 104,140.89)
518KCC	NE Rates & Regulatory	$ 639,317.66
519KCC	Financial Services	$ 716,877.43
530KCC	NE Customer Inquiry	$ 5,318,491.86
531KCC	NE Customer Relations	$ 8,275,289.87
532KCC	Meter Reading & Field Collections	$ 383,743.29
599KCC	President of Regulated Co	$ 142,606.52
626KCC	**FIELD OPERATIONS STATEN ISLAND**	**($ 12.86)** 7
630KCC	VP Production & Control NE	$ 332,866.97
639KCC	VP Gas Engineering	$ 273,455.96
659KCC	FBR FIELD OPERATIONS BRENTWOOD	($ 73.22) 8
673KCC	**CORROSION - KLC**	**($ 83.72)** 9
691KCC	**GAS KEY ACCOUNT SALES**	**($ 19.97)** 10
813KCC	**ELECTRIC DESIGN AND CONSTRUCTION W/S**	**($ 89.08)** 12
843KCC	**ELEC. METERING . MEASUREMENT & TECH**	**($ 103.53)** 13
997KCC	Controllers Cost Center KCC	$ 117,339.51

Report Description:

Report Filter (Local Filter):
((Year = 2002) And ({GL Account} = 9390K:Indirect Cost From Assoc Com.:ACTIVE) And ({P Company} = 31:Corporate Services:KCC:ACTIVE) And ({R Company} = 01:BGC:Boston Gas:ACTIVE))
Report Limits:
Filter is empty.

P Cost Center		Project		Activity		YTD Actual Amt
001KCC	**Chairman**	**K00001**	**Exec Exp R Catell**	**001999**	**Executive Chauffeurs**	**$ 18,356.79**
				002031	Exec General & Admin Expense	$ 365,476.23
002KCC	Exec C.G. Matthews	K00002	Exec Exp C Matthew	000970	G&A DELLIVER ENERGY STRATEGY MEETING	($ 3,746.85)
				001999	**Executive Chauffeurs**	**$ 4,355.21**
				002031	Exec General & Admin Expense	$ 61,485.44
		SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 1,817.72
003KCC	Exec W.K. Feraudo	K00003	Exec Exp W Feraudo	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 1,045.53
004KCC	Admin & Compliance Keyspan	K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 111,477.83
		K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	($ 1.36)
005KCC	VP Deputy General Counsel	K00005	Exec Exp R Rapp	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 329.31
				002031	Exec General & Admin Expense	$ 1,224.37
006KCC	Corp SecretaryS Office	K00006	Corp Secretary's Off	001071	Annual Meeting	$ 25,121.45
				002004	General & Administrative Expenses	$ 70,563.19
				002018	Attend Training	$ 8.33
				003290	Directors Expenses - Keyspan Board	$ 87,017.16
		K00007	Record Management	002004	General & Administrative Expenses	$ 2.12
				003822	Microfilming	$ 43.55
				003913	Records Management	$ 35.79
008KCC	Legal Department Internal	K00008	Legal Staff	002776	Boston Gas	$ 732,301.82
				002937	All Keyspan Companies	$ 139,310.42
				002952	DELIVER ENERGY-ALL	$ 18,209.07
				002953	Gas - New England	$ 297,339.99
				002974	ALL GAS COMPANIES	$ 27,651.63
		K00201	Legal Operating Expense	002776	Boston Gas	$ 2,516.13
				002937	All Keyspan Companies	$ 14,930.11
				002953	Gas - New England	$ 329,980.99
				003237	Strike Preparations	($ 23,655.64)
009KCC	Legal Services KCC	K00010	External Legal Services	001057	Outside Legal Services	$ 75,802.31
				002487	Legal Operating Expenses	($ 178.93)
		K02144	External Legal Services - CLW	002487	Legal Operating Expenses	($ 3.35)
010KCC	VP Environmental Services	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 1,771.67
				000974	Affiliated Company Services Boston Gas	$ 9,875.76
011KCC	Environmental Engineering & Servi	K00012	Exec Exp B McCaffrey	000967	NEW ENGLAND DELIVER ENERGY MEETING	$ 45.42
				000974	Affiliated Company Services Boston Gas	$ 334.01
		K00391	Environmental Support -NE	002967	Environmental Support - BGC/Essex	$ 4,294.68
		K02075	Environmental New England	002004	General & Administrative Expenses	$ 373,800.46
				002442	General Environmental Prog Cost	$ 2,272.44
				002826	Technical Support	$ 40,885.03
				003720	Runzhiemer Stipend	$ 805.00
013KCC	EVP & CFO - Finance Operations	K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 124,176.52
014KCC	VP Controller & CAO	K00035	Exec Exp R Jendras	000974	Affiliated Company Services Boston Gas	$ 302.00
				002031	Exec General & Admin Expense	$ 48,962.67
015KCC	Financial Reporting And Research	K00036	Financial Rpt/Rsch	002004	General & Administrative Expenses	$ 131,242.00
				002744	Financial Reporting Activity	$ 73,246.94
				002975	Outside Consultants	$ 0.00
				003327	Outside Consultant - All Company	$ 53,794.99
				00R554	Account Analysis & Control	$ 7,471.46
				00R555	Assistant Controller	$ 17,471.65
016KCC	Financial Processing	K00038	Financial Processing	002922	Payroll	$ 102,831.25
				002923	Accounts Payable	$ 234,502.43
017KCC	Tax Staff	K00039	Tax Operations	002004	General & Administrative Expenses	$ 275,132.92
				002018	Attend Training	$ 1,057.65
				002970	Tax Activities	$ 49,381.86
				002975	Outside Consultants	$ 151,533.85
018KCC	Accounting Services	K00369	SEC Audit	002801	Salaries & Expenses	$ 14.99
		K03051	Accounting Services	002018	Attend Training	$ 29.06
				003253	General & Admin Exp	$ 86,590.42
019KCC	Financial Solutions & Technology	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 70.34
		K00240	Financial Solutions & Tech	002004	General & Administrative Expenses	$ 374.91
				002018	Attend Training	$ 41.27
				002946	Financial Systems	$ 121,413.66
020KCC	VP Financial Planning	K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 51,189.57
021KCC	Financial Planning	K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 83.73
		K00041	Financial Planning	001051	Corporate Planning	$ 105,344.02
				002004	General & Administrative Expenses	$ 22,467.47
		K00045	Investor Relations	002004	General & Administrative Expenses	$ 44.11

P Cost Center		Project		Activity		YTD Actual Amt
022KCC	Mergers & Acquisition Resource Pl	K00042	Merger/Acq Res Plan	002000	Supervision	$ 3,830.35
				002004	General & Administrative Expenses	$ 32,805.84
				002422	Economic Analysis	$ 64,663.85
				002905	Resource Planning	$ 3,516.18
023KCC	Corporate Budgeting	K00009	Corporate Budgeting	002000	Supervision	$ 19.78
				002004	General & Administrative Expenses	$ 161,775.42
026KCC	VP & Treasurer	K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 74,877.40
027KCC	Investor Relations	K00045	Investor Relations	002004	General & Administrative Expenses	$ 110,348.23
				003094	Investor Relations	$ 10,055.25
031KCC	Risk Management	K00034	Exec Exp G Luterman	002004	General & Administrative Expenses	$ 1,278.44
		K00054	Insurance	001068	Excess General Liability	$ 297,988.22
				002538	Other Insurance	$ 189,815.08
				002959	Property Insurance Activity	$ 462,182.74
		K00055	Safety	002408	General & Administrative Expenses NE	$ 131,309.18
		K00056	Claims	002408	General & Administrative Expenses NE	$ 192,681.25
		K00057	Workers Compensation Admi	002004	General & Administrative Expenses	($ 4,979.21)
				002540	Workers Comp Insurance Administration	$ 47,038.37
		K00921	Captive Insurance Premium E	002747	Captive Insurance - NE	$ 603,107.03
032KCC	401K/Pension	K00219	401K Administration	001066	401K Plan Fees	($ 3,385.62)
				002004	General & Administrative Expenses	$ 120,167.03
				003119	Shareholder Relations	$ 143,577.68
		K00258	Pension Administration	002004	General & Administrative Expenses	$ 563,120.75
033KCC	Asst Treasurer	K00039	Tax Operations	002970	Tax Activities	$ 22,514.40
		K00058	Capital Markets	002004	General & Administrative Expenses	$ 70,323.45
		K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 86,149.53
				002468	Bank Fees	$ 56,789.81
		K00191	Credit Operations	002004	General & Administrative Expenses	$ 31.36
036KCC	President of Unregulated Co	K00060	Exec Exp R Fani	000974	Affiliated Company Services Boston Gas	$ 974.63
				002031	Exec General & Admin Expense	$ 124,782.76
037KCC	SVP Strategic Marketing	K00061	Exec Exp C Watson	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 594.87
				002031	Exec General & Admin Expense	$ 130,513.29
038KCC	Strategic Planning	K00062	Strategic Plan	002000	Supervision	$ 34,485.35
				002004	General & Administrative Expenses	$ 147,641.01
		K00063	Corporate Devel	002004	General & Administrative Expenses	$ 381.42
		K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 97.96
039KCC	SVP Human Resources	K00070	Exec Exp E Weinstein	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 55.88
				000974	Affiliated Company Services Boston Gas	$ 9,263.37
				002031	Exec General & Admin Expense	$ 139,769.97
040KCC	Learning & Development Solutions	K03003	Learning & Development - NE	002004	General & Administrative Expenses	$ 326,719.57
				002032	Gas Training	$ 4,341.49
042KCC	Org Planning & Development	K00073	Organizational/Prof Devl	002000	Supervision	$ 80,849.90
				002004	General & Administrative Expenses	$ 496,988.12
				002018	Attend Training	$ 1,427.55
				004408	Succession Planning	$ 38,182.19
		K00210	Community Develop	002004	General & Administrative Expenses	($ 58.82)
		K03111	Org. Planning & Development	002004	General & Administrative Expenses	$ 436,904.16
				003237	Strike Preparations	$ 0.00
				003720	Runzhiemer Stipend	$ 732.61
043KCC	Corporate Staffing	K00074	Corporate Staffing	004475	BLAK NETWORK PROGRAM	$ 3,803.89
		K03004	Corp Staffing - NE	002004	General & Administrative Expenses	$ 98,242.18
044KCC	VP Strategic Planning	K00075	Exec Exp C Ceriello	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 77.84
				000974	Affiliated Company Services Boston Gas	$ 889.45
				002031	Exec General & Admin Expense	$ 46,209.84
045KCC	Benefits Administration	K03005	Benefit Services - NE	002004	General & Administrative Expenses	$ 517,282.22
				002556	Benefits Administration NYC	$ 118,916.36
		K03006	Health Services - NE	002004	General & Administrative Expenses	$ 60,706.18
		K03344	HRIS Management - NE	003615	Compensation Administration	$ 15,062.48
046KCC	VP Compensation & Benefits	K00078	Exec Exp: J Orlando	000974	Affiliated Company Services Boston Gas	$ 8,493.81
				002031	Exec General & Admin Expense	$ 99,999.36
047KCC	Compensation & Benefits KCC	K00267	Pensions/401K	00R476	DEF Off Su 20% Mtch	($ 963.32)
				00R477	Def Off SU Plan	$ 10,983.48
		K00406	Incentive Compensation	00R549	L/T Restricted Stock Grant	$ 53,331.72
048KCC	HR Compensation Planning	K00079	Compensation	003619	Compensation Administration	$ 373.47
		K03007	HRIS - NE	002018	Attend Training	$ 118.50
				003615	Compensation Administration	$ 44,056.03
		K03008	Sales Commissions - NE	005043	Sales Commissions	$ 100,544.67
		K03010	HR Policy Plan Analysis	002000	Supervision	$ 41,561.07
				002004	General & Administrative Expenses	$ 94,493.59
049KCC	HR Policy Planning And Analysis	K00080	HR Policy Plan Analy	002004	General & Administrative Expenses	$ 3,248.41
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	000974	Affiliated Company Services Boston Gas	$ 31,305.75
				002000	Supervision	$ 0.00
				002004	General & Administrative Expenses	$ 0.00
		K03009	Emp. Labor Relations - NE	002004	General & Administrative Expenses	$ 402,899.51
				002482	Industrial Relations Reps	$ 11,864.85
				003613	Drug & Alcohol Pgms	$ 13,487.71
051KCC	Strategic Marketing	K00064	Market Research	002000	Supervision	$ 47,393.43
				002004	General & Administrative Expenses	$ 322,356.35

P Cost Center		Project		Activity		YTD Actual Amt
				002647	Market Research Studies	$ 26,185.80
		K00065	Cust Relationship Mkt	002000	Supervision	$ 40,128.88
				002004	General & Administrative Expenses	$ 109,954.28
		K00066	Market Intelligence	002000	Supervision	($ 17.37)
				002004	General & Administrative Expenses	$ 415,009.26
		K00067	Brand Strategy & E-Business	002000	Supervision	$ 18,019.43
				002004	General & Administrative Expenses	$ 529,812.23
				00R585	Strategic Initiative	$ 1,137.15
		K00068	New Business Opportunities	002000	Supervision	$ 49,897.59
				002004	General & Administrative Expenses	$ 288,843.15
				003601	Fuel Cells	$ 34.58
		K00069	Corporate Advertising	002000	Supervision	$ 96,148.11
				002004	General & Administrative Expenses	$ 416,836.54
				00R585	Strategic Initiative	$ 1,476.88
052KCC	EVP Client Services	K00082	Exec Exp L Puleo	000974	Affiliated Company Services Boston Gas	$ 8,254.43
				002031	Exec General & Admin Expense	$ 87,813.67
053KCC	VP Property & Security	K00083	Exec Exp R Siegel	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 38.28
				002031	Exec General & Admin Expense	$ 50,052.44
				002869	Systems Maintenance Activities	$ 861.67
054KCC	EVP Strategic Services	K01651	Exec Exp J Caroselli	000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 124.22
				002004	General & Administrative Expenses	$ 54.07
				002031	Exec General & Admin Expense	$ 339,467.11
056KCC	Purchasing & Material Management	K00084	Pchs & Matl Planning	002000	Supervision	$ 48,198.01
		K03088	Supply Chain Systems	002000	Supervision	$ 56,582.52
057KCC	Facilities Management Dept	K00001	Exec Exp R Catell	002031	Exec General & Admin Expense	$ 510.08
		K00002	Exec Exp C Matthew	002031	Exec General & Admin Expense	$ 173.54
		K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 134.83
		K00006	Corp Secretary's Off	002004	General & Administrative Expenses	$ 53.29
		K00009	Corporate Budgeting	002004	General & Administrative Expenses	$ 184.70
		K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 118.13
		K00035	Exec Exp R Jendras	002031	Exec General & Admin Expense	$ 86.79
		K00039	Tax Operations	002004	General & Administrative Expenses	$ 493.57
		K00040	Exec Exp A Jordan	002031	Exec General & Admin Expense	$ 80.43
		K00041	Financial Planning	002004	General & Administrative Expenses	$ 283.00
		K00042	Merger/Acq Res Plan	002004	General & Administrative Expenses	$ 61.50
		K00044	Exec Exp M Taunton	002031	Exec General & Admin Expense	$ 325.71
		K00045	Investor Relations	002004	General & Administrative Expenses	$ 286.15
		K00056	Claims	002408	General & Administrative Expenses NE	$ 321.58
		K00058	Capital Markets	002004	General & Administrative Expenses	$ 73.08
		K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 366.31
		K00061	Exec Exp C Watson	002031	Exec General & Admin Expense	$ 205.78
		K00062	Strategic Plan	002004	General & Administrative Expenses	$ 403.38
		K00064	Market Research	002004	General & Administrative Expenses	$ 197.70
		K00065	Cust Relationship Mkt	002004	General & Administrative Expenses	$ 131.80
		K00066	Market Intelligence	002004	General & Administrative Expenses	$ 428.36
		K00067	Brand Strategy & E-Business	002004	General & Administrative Expenses	$ 65.90
		K00068	New Business Opportunities	002004	General & Administrative Expenses	$ 131.80
		K00069	Corporate Advertising	002004	General & Administrative Expenses	$ 32.95
		K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 198.30
		K00073	Organizational/Prof Devl	002004	General & Administrative Expenses	$ 706.51
		K00075	Exec Exp C Ceriello	002031	Exec General & Admin Expense	$ 98.69
		K00078	Exec Exp: J Orlando	002031	Exec General & Admin Expense	$ 35.29
		K00082	Exec Exp L Puleo	002031	Exec General & Admin Expense	$ 112.04
		K00083	Exec Exp R Siegel	002031	Exec General & Admin Expense	$ 9.65
		K00177	Exec Exp V Courtien	002031	Exec General & Admin Expense	$ 78.28
		K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 210.31
		K00181	Elect/Env Audits	002004	General & Administrative Expenses	$ 102.42
		K00182	Exec Exp C Smith	002031	Exec General & Admin Expense	$ 85.48
		K00183	IT Business Mgmt	002004	General & Administrative Expenses	$ 574.79
		K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 1,095.55
		K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 2,709.46
		K00193	IT Tech Plan & Integ	002004	General & Administrative Expenses	$ 3,501.08
		K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 239.48
		K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 1,036.40
		K00201	Legal Operating Expense	002953	Gas - New England	$ 3,125.14
		K00204	Desktop Operations	002004	General & Administrative Expenses	$ 420.23
		K00205	IT Telecomm	002004	General & Administrative Expenses	$ 2,060.79
		K00207	Data Operations	002004	General & Administrative Expenses	$ 4,384.30
				002860	Data Center Operations	$ 41.20
		K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 305.17
		K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 1,191.86
		K00210	Community Develop	002004	General & Administrative Expenses	($ 3,957.01)
		K00212	Public Affairs	003955	Key Account Reps	$ 57.88
		K00214	Creative & Production Service	002004	General & Administrative Expenses	$ 1,518.03
		K00215	Electronic Communic	002440	Electronic Communication Activities	$ 48.40
		K00218	Government Relations	002004	General & Administrative Expenses	($ 2,104.50)
		K00410	VP Client Services NE	002031	Exec General & Admin Expense	$ 58.77

P Cost Center		Project		Activity		YTD Actual Amt
		K00415	VP Gas Production & Control	002031	Exec General & Admin Expense	$ 1,053.82
		K00416	VP NE Sales & Mktg	002031	Exec General & Admin Expense	$ 1,043.63
		K00417	President NE	002031	Exec General & Admin Expense	$ 1,043.63
		K01651	Exec Exp J Caroselli	002031	Exec General & Admin Expense	$ 17.70
		K02001	NE Materials Management - B	003300	Boston Gas - Demand Charges	$ 12,053.39
		K02028	NE Facilities - Boston Gas	003574	Other Maintenance - Facilities	$ 5,555.90
		K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 739.87
		K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	($ 16,267.41)
		K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 2,044.28
		K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 2,973.26
		K02036	NE Mail Room	001090	Outbound Postage	$ 1,515.50
		K02060	Customer Relations - Boston	003188	Business Support	$ 6,096.75
		K02075	Environmental New England	002826	Technical Support	$ 22,534.49
		K02079	Sales Support	002004	General & Administrative Expenses	$ 324.53
		K02080	Business Processing	002004	General & Administrative Expenses	$ 312.42
		K02081	Market Operations	002004	General & Administrative Expenses	$ 78.44
		K02083	Commercial & Industrial Sale:	002004	General & Administrative Expenses	$ 518.09
		K02084	Res Sales Dir/Mngrs	002004	General & Administrative Expenses	$ 304.22
		K02086	Key Accounts and Specifiers I	002004	General & Administrative Expenses	$ 207.57
		K02088	Residential Sales - BGC - Sou	002004	General & Administrative Expenses	$ 266.16
		K02093	Program Management NE	002004	General & Administrative Expenses	$ 263.74
		K02094	Trade Relations NE	002004	General & Administrative Expenses	$ 175.90
		K02148	NE General Accounting	002004	General & Administrative Expenses	$ 323.37
		K02152	NE Rates Dept - Massachuset	002004	General & Administrative Expenses	$ 373.78
		K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 3,651.06
		K02159	Government Affairs NE	002004	General & Administrative Expenses	$ 436.12
		K03000	Exec Expenses W. Bollbach III	002031	Exec General & Admin Expense	$ 14.50
		K03001	Exec Expenses T. Dargan	002031	Exec General & Admin Expense	$ 2.50
		K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 11.84
		K03084	Records Management	003913	Records Management	$ 375.89
		K03111	Org. Planning & Development	002004	General & Administrative Expenses	$ 1,750.32
		K03303	Bill Processing - NE	001086	Recurring Services - Bill Proc	$ 1,562.83
		VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 2,462.00
058KCC	Enterprise Wide Risk Management	K03077	Enterprise Wide Risk Mgt	002004	General & Administrative Expenses	$ 163,008.56
				003255	Market Risk	$ 19,066.60
				003256	Credit Risk	$ 51,372.84
		K03079	EWRM Gas Distribution	003255	Market Risk	$ 29.66
				003257	Operational Risk	$ 152.81
059KCC	Corporate Security	K00104	Corporate Security	000974	Affiliated Company Services Boston Gas	$ 16.50
		K03232	Sec. Enhancmt. - Boston LNG	004437	Security Services	$ 444,376.30
		K03233	NE Operating Ctrs.	004437	Security Services	$ 195,930.70
		K03284	Security Enhancement - Cons	004437	Security Services	$ 72,133.52
060KCC	Fleet Services NY/LI	K00001	**Exec Exp R Catell**	**001999**	**Executive Chauffeurs**	**$ 222.59**
		K00004	Executive - OGC	002031	Exec General & Admin Expense	$ 38.96
		K00034	Exec Exp G Luterman	002031	Exec General & Admin Expense	$ 12.86
		K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 16.69
		K00070	Exec Exp E Weinstein	002031	Exec General & Admin Expense	$ 4.65
		K00208	Exec Exp D Manning	002031	Exec General & Admin Expense	$ 30.56
		K00417	President NE	002031	Exec General & Admin Expense	$ 20.37
		K03101	Fleet Direct Charges	000976	Eastern Enterprise-NE	$ 1,039.83
		SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 171.74
		VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 2.75
061KCC	Fleet CNG NY/LI	K00060	Exec Exp R Fani	002031	Exec General & Admin Expense	$ 163.55
		K00207	Data Operations	002870	Systems Programming	$ 76.18
		SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 2,760.31
064KCC	VP Staffing & Development	K00419	VP Industrial Relations NE	000974	Affiliated Company Services Boston Gas	$ 250.16
		K03001	Exec Expenses T. Dargan	002031	Exec General & Admin Expense	$ 50,900.79
065KCC	VP Customer Relations	K00207	Data Operations	002864	Distributed Systems	$ 440.47
066KCC	Customer Assistance Center - NYC	K00267	Pensions/401K	00R476	DEF Off Su 20% Mtch	($ 27,448.00)
068KCC	Communication & Consumer Advocacy	K00043	Cons Advocacy NE	002458	Low Income Program	$ 340.00
		K00502	Cons Comm NE	004659	Cons Communications - Essex	$ 21,183.58
				004665	Cons Communications-NE	$ 240,326.69
070KCC	Collections/Payment Processing	K03334	NE Collections - Boston Gas	002412	Collection Services	$ 33,586.27
		K03339	NE Pay Process - Boston Gas	003434	Payment Processing	$ 1,331.92
074KCC	VP Call Center & Billing Serv	K00177	Exec Exp V Courtien	000964	CSS / CRIS CONVERSION MEETING NEW ENGLAND	$ 4,295.98
				000965	JOB EVALUATION COMMITTEE MEETING	$ 28.07
				000968	CUSTOMER SATISFACTION MEETING	$ 292.34
				000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 205.60
				000971	G&A STRATEGIC MARKETING COMMITTEE MEETING	$ 208.20
				002031	Exec General & Admin Expense	$ 39,888.54
077KCC	Financial Operations/Common Servi	K03109	Dir of Finance-Common SVS	002000	Supervision	$ 27,158.66
				002879	Planning/Budgets	$ 25,876.29
078KCC	SVP Keyspan Services	K03154	Exec Exp - Internal Audit	002031	Exec General & Admin Expense	$ 441.12
079KCC	Internal Audit Department	K00180	Internal Audit Svcs	002004	General & Administrative Expenses	$ 216,266.31
		K00181	Elect/Env Audits	002004	General & Administrative Expenses	$ 71,868.59
				002018	Attend Training	$ 620.49
				002733	Audit Charges NE	$ 48,757.24

P Cost Center		Project		Activity		YTD Actual Amt
		K02076	Elec/Env Audits NE	002004	General & Administrative Expenses	$ 255,590.38
				002005	Admin Expenses	$ 117.25
				002018	Attend Training	$ 265.59
				002042	Travel Expenses	$ 3,933.14
				002056	Meals & Entertainment-50% Ded	$ 94.13
				002933	Periodical/Subscriptions	$ 82.78
				002950	Other Expenses	$ 5.68
				003711	Cellular Usage	$ 9.93
				003720	Runzhiemer Stipend	$ 316.55
080KCC	SVP & CIO - Information Tech	K00182	Exec Exp C Smith	000970	G&A DELLIVER ENERGY STRATEGY MEETING	$ 168.77
				000974	Affiliated Company Services Boston Gas	$ 2,796.15
				002031	Exec General & Admin Expense	$ 80,362.99
081KCC	IT Business Management	K00183	IT Business Mgmt	002000	Supervision	$ 130,336.49
				002004	General & Administrative Expenses	$ 123,612.44
				002578	Clerical Support	$ 147,902.85
				002849	Project Coordination	$ 112,944.54
				002879	Planning/Budgets	$ 22,099.80
				004407	Resource Coordination	$ 88,535.73
				00R593	IT Consult-Recruit	$ 2,200.79
				00R594	IT Consult-PRJ Coor	$ 4,699.83
		K00394	IT Software Maintenance	002579	Corporate Services	$ 405,624.42
				002595	Communications	$ 2,086.85
				002649	Energy Operations	$ 237,998.96
				002651	Customer Relations	$ 141,859.56
				002872	Desktop Operations	($ 22,442.65)
				002876	Data Center Operations Software	$ 1,684,270.73
				002973	Tech Planning	$ 41,977.58
				003237	Strike Preparations	($ 1,439.85)
				004406	Sales & Marketing	$ 78,882.07
082KCC	IT Energy Operations	K00184	IT Energy Operations	002004	General & Administrative Expenses	$ 97,841.18
		K00186	IT Energy Sys Devl	004423	System Development Activities KLCKNCKG	($ 55.65)
				004427	Sys Dev - Non Capital	$ 978.21
		K00395	Provide System Maint - Energ	002971	Systems Support Activities-Gas	$ 20,876.67
				004133	System Maintenance Activities-NE	$ 340,458.06
				004135	System Maintenance Activities-Energy C	$ 263,254.10
				00R595	IT Consult-All Gas	$ 431.57
				00R596	IT Consult - East	$ 60,403.40
				00R598	IT Consult-Eng Commn	$ 2,706.98
083KCC	IT Corporate Services	K00188	IT Corporate Svcs	002000	Supervision	$ 160,499.75
				002004	General & Administrative Expenses	$ 188,353.60
		K00189	Financial System	002869	Systems Maintenance Activities	$ 157,976.73
				002975	Outside Consultants	$ 14,077.30
		K00190	HR System	002869	Systems Maintenance Activities	$ 250,701.55
				002975	Outside Consultants	$ 8,089.55
		K00192	Supply Chain	002869	Systems Maintenance Activities	($ 691.45)
		K00193	IT Tech Plan & Integ	002826	Technical Support	$ 53.23
				002878	Internet/Intranet Activities	$ 2.18
				003187	Technology Assessment	$ 7.60
		K03021	Distributed Payroll	002869	Systems Maintenance Activities	$ 32,660.45
		K03026	Fin Systems Sum Repting Lev	002869	Systems Maintenance Activities	$ 6,075.53
		K03165	KSI PAYROLL CONVERSION	002869	Systems Maintenance Activities	$ 31,607.90
				002975	Outside Consultants	$ 28,698.66
		K03166	RISK MANAGEMENT SYSTEM	002869	Systems Maintenance Activities	$ 46,417.83
				002975	Outside Consultants	$ 3,785.88
		K03240	Real Property Tax Compliance	002869	Systems Maintenance Activities	$ 11,470.00
				002975	Outside Consultants	$ 13,784.84
		K03359	ORACLE DESKTOP UPGRADE	002869	Systems Maintenance Activities	$ 12,118.64
084KCC	IT Tech Planning. & Integration	K00193	IT Tech Plan & Integ	002000	Supervision	$ 57,063.89
				002004	General & Administrative Expenses	$ 314,153.84
				002079	IT Assurance	($ 399.80)
				002826	Technical Support	$ 412,555.14
				002848	Application Architecture	$ 229,630.84
				002862	Database Administration	$ 360,662.90
				002871	Desktop Architecture	$ 25,926.05
				002878	Internet/Intranet Activities	$ 99,059.14
				003187	Technology Assessment	$ 86,539.19
				003325	SECURITY INVESTIGATION	$ 135.33
				00R605	IT Consult-APL Arch	$ 2,393.37
				00R606	IT Consult-DB Admin	$ 5,359.94
				00R607	IT Consult-Inter/Intra	$ 868.13
		K00207	Data Operations	002870	Systems Programming	($ 154.05)
		K00395	Provide System Maint - Energ	002971	Systems Support Activities-Gas	$ 15.07
085KCC	IT Marketing & Sales	K00066	Market Intelligence	002004	General & Administrative Expenses	$ 199.42
		K00194	IT Sales & Marketing	002004	General & Administrative Expenses	$ 32,938.65
				002972	Systems Support Activities-NE	$ 95,995.06
				002975	Outside Consultants	$ 3,152.91
				005925	Electronic Bull Brd	$ 18,713.83

P Cost Center		Project		Activity		YTD Actual Amt
				00R596	IT Consult - East	$ 41,885.21
		K00196	Internet Sales & Mkt	002869	Systems Maintenance Activities	($ 1,354.18)
		K00893	Corporate Data Warehouse	002004	General & Administrative Expenses	$ 3,687.48
				002869	Systems Maintenance Activities	$ 170,785.50
				002975	Outside Consultants	$ 15,827.41
086KCC	IT Customer Relations	K00199	IT Customer Relations	002004	General & Administrative Expenses	$ 90,729.50
				004133	System Maintenance Activities-NE	$ 1,058,443.21
				00R596	IT Consult - East	$ 100,021.63
		K02060	Customer Relations - Boston	002004	General & Administrative Expenses	$ 80.09
087KCC	IT Desktop Operations	K00188	IT Corporate Svcs	002004	General & Administrative Expenses	$ 4.83
		K00204	Desktop Operations	002000	Supervision	$ 8.02
				002004	General & Administrative Expenses	$ 70,753.32
				002470	Email Support	$ 100,830.39
				002863	Desktop Support	$ 1,060,695.89
				002874	Enterprise Service Desk	$ 257,566.71
				00R608	IT Consult-Desktop Support	$ 10,776.80
089KCC	IT Telecommunications	K00005	Exec Exp R Rapp	002031	Exec General & Admin Expense	$ 6.92
		K00205	IT Telecomm	002004	General & Administrative Expenses	$ 357,215.12
				002717	Network Services - Eastern	$ 227,813.51
				002875	IT Communications - Eastern	$ 381,117.62
				002939	Telephone Charges - Boston/Essex	$ 2,699,350.26
		K00210	Community Develop	002004	General & Administrative Expenses	($ 27.52)
		K00212	Public Affairs	002612	Media Relations Expense	($ 32.16)
				002615	Provide Employee Publications	($ 12.87)
		K00218	Government Relations	002004	General & Administrative Expenses	($ 61.22)
		K03087	IT Communications - NE	002004	General & Administrative Expenses	$ 7,709.54
				002051	Leased Lines And Equipment	$ 2,054.00
				002085	Wide Area Network	$ 49,410.52
				002717	Network Services - Eastern	$ 188,533.95
				003293	Wiring Expense	$ 324.09
				003298	Main & Support Network Cmp	$ 43,793.62
				003299	Equipment Leases	$ 120,711.67
				003309	Ext Access Circuit	$ 204,096.65
		SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 26.52
090KCC	IT Data Center Operations	K00207	Data Operations	002004	General & Administrative Expenses	$ 294,098.65
				002860	Data Center Operations	$ 1,484,839.01
				002861	Data Security Activities	$ 198,525.86
				002864	Distributed Systems	$ 972,509.58
				002865	Distributed Systems - NE	$ 573,885.32
				002867	Production Control	$ 205,574.42
				002870	Systems Programming	$ 511,652.80
				002873	Data Center Operations - NE	$ 309,341.66
				00R611	IT Consult-Data CT Op	$ 4,999.66
				00R612	IT Consult-Dst Sys	$ 14,200.01
091KCC	IT New Initiatives	K00193	IT Tech Plan & Integ	002826	Technical Support	$ 1,629.63
				003187	Technology Assessment	$ 1,188.75
		K00927	Emporium	002869	Systems Maintenance Activities	$ 133,504.85
		K00928	ECRM	002869	Systems Maintenance Activities	($ 2,179.82)
092KCC	Records Management	K03084	Records Management	002004	General & Administrative Expenses	($ 37.52)
				002018	Attend Training	$ 87.18
				002953	Gas - New England	$ 198,190.95
				003822	Microfilming	$ 32,726.13
				003913	Records Management	$ 164,465.09
093KCC	VP Information Technology	K03106	Exec - Information Technolog	002031	Exec General & Admin Expense	$ 54,996.25
				002975	Outside Consultants	$ 22,694.52
102KCC	VP Internal Audit	K03154	Exec Exp - Internal Audit	002031	Exec General & Admin Expense	$ 35,198.66
114KCC	VP Deliver Gas NE	K02102	VP Field Operations NE	003237	Strike Preparations	$ 10,616.18
118KCC	Facilities Management NYC	K00045	Investor Relations	002004	General & Administrative Expenses	$ 15.66
		K00205	IT Telecomm	002004	General & Administrative Expenses	$ 53.86
		K00210	Community Develop	002004	General & Administrative Expenses	($ 118.67)
		K00219	401K Administration	002004	General & Administrative Expenses	$ 50.48
		K02158	Community Affairs NE	002004	General & Administrative Expenses	$ 17.14
121KCC	V.P. And General Counsel	K00408	General Counsel NE	002031	Exec General & Admin Expense	$ 2,993.34
123KCC	Strategic Implementation	K04153	Strategic Implementation	002000	Supervision	$ 18,091.33
				002004	General & Administrative Expenses	$ 19,806.16
128KCC	VP Employee & Labor Relations	K00081	Empl Labor Relation	000974	Affiliated Company Services Boston Gas	$ 130.06
		K03000	Exec Expenses W. Bollbach III	002031	Exec General & Admin Expense	$ 58,629.98
129KCC	Client Relationship & HR Strategy	K03002	Client Rels & HR Strategy	002004	General & Administrative Expenses	$ 4,274.43
		K03084	Records Management	002004	General & Administrative Expenses	$ 89.90
				002018	Attend Training	($ 2.72)
151KCC	Exec.-A.D. Melick	K00209	Exec Exp A Melick	002031	Exec General & Admin Expense	$ 88,770.17
152KCC	**Community Development**	**K00210**	**Community Develop**	002004	General & Administrative Expenses	$ 4,911.27
				002018	Attend Training	$ 3,334.35
				002420	**Corporate Sponsored Memberships**	**$ 226,801.98**
				002467	**Sponsorship**	**$ 362,557.35**
				002657	**Corporate Sponsored Memberships Gas**	**$ 168,758.88**
				004065	Corp Soc Resp	$ 311.96

P Cost Center		Project		Activity		YTD Actual Amt
				008478	CORPORATE MEMBERSHIP-BGC	$ 112,369.00
		K00211	Community Contrib	002467	Sponsorship	$ 1,356.00
				002493	Contributions	($ 6,384.50)
153KCC	Public Affairs	K00212	Public Affairs	002018	Attend Training	$ 770.36
				002612	Media Relations Expense	$ 46.85
				002615	Provide Employee Publications	$ 12.86
				002866	Fiscal Reporting Activities	$ 257,492.74
				003955	Key Account Reps	$ 96,943.87
				004008	Corp Media Strategy	$ 1,770.23
154KCC	Creative & Production Services	K00210	Community Develop	002004	General & Administrative Expenses	($ 33.03)
		K00212	Public Affairs	002612	Media Relations Expense	($ 6.19)
				002866	Fiscal Reporting Activities	($ 261.76)
		K00214	Creative & Production Service	002004	General & Administrative Expenses	$ 287,313.87
				002613	Creative & Prod Svcs Display	$ 10,042.36
				002712	Art Group Activities	$ 128,254.02
				003485	Corporate Advertising	$ 119,965.92
		K00215	Electronic Communic	002440	Electronic Communication Activities	$ 182,921.27
155KCC	SVP Corporate Affairs	K00208	Exec Exp D Manning	000974	Affiliated Company Services Boston Gas	$ 1,064.83
				002031	Exec General & Admin Expense	$ 264,008.69
156KCC	VP Community Relations	K00216	Exec Exp D Taylor	002031	Exec General & Admin Expense	$ 4,743.61
158KCC	Government Relations	K00210	Community Develop	002004	General & Administrative Expenses	($ 610.20)
		K00218	Government Relations	002004	General & Administrative Expenses	$ 2,525.32
160KCC	EVP Keyspan Energy Delivery NE	K00417	President NE	002000	Supervision	$ 134,966.33
				002031	Exec General & Admin Expense	$ 419,454.81
162KCC	VP Client Services NE	K00410	VP Client Services NE	002000	Supervision	$ 165,980.18
				002031	Exec General & Admin Expense	$ 65,560.82
163KCC	Purchasing/Mat Mgmt (NE)	K00411	Purchasing & Materials Mgt N	002000	Supervision	$ 160,498.88
				002031	Exec General & Admin Expense	$ 1,530.85
				003720	Runzhiemer Stipend	$ 936.29
		K02000	NE Purchase & Material Plann	002000	Supervision	$ 392,057.07
				002004	General & Administrative Expenses	$ 289,203.61
				002018	Attend Training	$ 614.72
				002035	Transportation-Fleet Leasing Chrgs	$ 11,462.03
				002036	Transportation-Gasoline Charges	$ 1,259.52
				002037	Transportation - Other Fleet Charges	$ 38,248.11
				003809	Buyer Activities	$ 11,640.53
		K02001	NE Materials Management - B	002000	Supervision	$ 234,034.02
				003237	Strike Preparations	$ 12,905.42
				003300	Boston Gas - Demand Charges	$ 764,141.30
				003837	Shuttle Operations	$ 158,276.41
165KCC	SVP Finance Operations	K00412	Senior VP Finance NE	000974	Affiliated Company Services Boston Gas	$ 17,021.91
				002031	Exec General & Admin Expense	$ 183,833.93
166KCC	VP Fin Planning & Reporting (NE)	K00413	VP Fin Planning and Reportin	002000	Supervision	$ 0.00
				002031	Exec General & Admin Expense	$ 39.91
167KCC	DIRECTOR OF FINANCE NE	K00414	Director Finance NE	002000	Supervision	$ 0.00
168KCC	VP & Controller NE	K00883	Controller NE	002000	Supervision	$ 187,843.08
				002031	Exec General & Admin Expense	$ 14,547.13
				003237	Strike Preparations	$ 42.50
169KCC	Director Human Resources (NE)	K00420	Director Human Resources NI	002000	Supervision	$ 7.98
				002031	Exec General & Admin Expense	($ 3,795.40)
171KCC	VP Gas Sales & Marketing NE	K00416	VP NE Sales & Mktg	002000	Supervision	$ 76,756.65
				002031	Exec General & Admin Expense	$ 304,176.84
172KCC	VP INDUSTRIAL RELATIONS NE	K00419	VP Industrial Relations NE	000974	Affiliated Company Services Boston Gas	$ 17,834.34
				002031	Exec General & Admin Expense	$ 6,110.89
174KCC	Information Services NE	K00421	Information Services NE	002031	Exec General & Admin Expense	$ 1,906.94
201KCC	SVP General Counsel	K00470	Executive Senior VP and Gen	002031	Exec General & Admin Expense	$ 15,245.50
		K02093	Program Management NE	003272	Heating Conversion	$ 0.00
204KCC	Strategic Expansion	K02087	Dir Field Sales NE	002000	Supervision	$ 534.80
				002004	General & Administrative Expenses	$ 257,807.05
				003720	Runzhiemer Stipend	$ 2,289.34
205KCC	Business Processing and Market Op	K02079	Sales Support	002004	General & Administrative Expenses	$ 250,937.17
				002975	Outside Consultants	$ 16,539.34
				003720	Runzhiemer Stipend	$ 2,098.38
		K02080	Business Processing	002004	General & Administrative Expenses	$ 319,888.65
		K02081	Market Operations	002004	General & Administrative Expenses	$ 206,332.86
206KCC	Residential Sales NE	K02082	Managed Expansion Program	002000	Supervision	$ 74,047.92
				002004	General & Administrative Expenses	$ 259,522.27
				003162	Commissions	$ 48,641.76
				003720	Runzhiemer Stipend	$ 71,982.01
		K02083	Commercial & Industrial Sale	002004	General & Administrative Expenses	$ 737,470.41
				003162	Commissions	$ 40,468.84
				003720	Runzhiemer Stipend	$ 7,679.08
		K02084	Res Sales Dir/Mngrs	002004	General & Administrative Expenses	$ 267,560.88
				003162	Commissions	($ 16,320.00)
				003720	Runzhiemer Stipend	$ 699.94
		K02085	Sales Project Managers NE	002004	General & Administrative Expenses	$ 159,692.75
				002035	Transportation-Fleet Leasing Chrgs	$ 228.72

P Cost Center		Project		Activity		YTD Actual Amt
				003720	Runzhiemer Stipend	$ 1,073.79
		K02086	Key Accounts and Specifiers I	002004	General & Administrative Expenses	$ 1,141,788.21
				002035	Transportation-Fleet Leasing Chrgs	$ 587.40
				002036	Transportation-Gasoline Charges	$ 84.13
				002037	Transportation - Other Fleet Charges	$ 9,151.29
				003162	Commissions	($ 98,600.00)
				003720	Runzhiemer Stipend	$ 4,964.93
		K02088	Residential Sales - BGC - Sou	002004	General & Administrative Expenses	$ 525,462.27
				002975	Outside Consultants	$ 410.00
				003047	Promotional & Other	$ 300.00
				003162	Commissions	$ 94,441.55
				003720	Runzhiemer Stipend	$ 4,468.61
207KCC	Program Management	K02093	Program Management NE	002000	Supervision	$ 24,618.98
				002004	General & Administrative Expenses	$ 283,210.59
				003268	Cash Rebates in Lieu of Free Equipment	$ 136.00
				003269	Free Equipment Program	$ 22,574.64
				003270	Residential Trade Events	$ 22,861.03
				003271	Promotional Expense	$ 271,940.91
				003272	Heating Conversion	$ 411,316.94
				003273	Conversion Program Rebates	$ 115,408.95
				003276	Plumber Incentives	$ 255.00
				003277	Advertising -Residential	$ 952,382.61
				003281	C/I Conversion Incentive	$ 474,128.48
				003283	Advertising - Corporate	($ 169.32)
				003720	Runzhiemer Stipend	$ 8,390.78
		K02235	Program Management BGC	003269	Free Equipment Program	$ 695.00
				003271	Promotional Expense	$ 1,242.29
				003272	Heating Conversion	$ 4,262,727.97
				003273	Conversion Program Rebates	$ 1,000.00
				003277	Advertising -Residential	$ 5,445.24
				003281	C/I Conversion Incentive	$ 297,441.28
208KCC	Business Markets	K02094	Trade Relations NE	002000	Supervision	$ 34.51
				002004	General & Administrative Expenses	$ 684,439.01
				002975	Outside Consultants	$ 10,217.83
				003170	Promo & Other	$ 6,843.10
				003175	Equipment Rentals	$ 917.54
				003177	Energy Services Conference	$ 132.60
				003179	VPI Installer Program	($ 22,307.40)
				003180	VPI Training	$ 27,453.67
				003270	Residential Trade Events	$ 23,798.35
				003276	Plumber Incentives	$ 4,779.72
				003279	Oil Tank Removals	$ 244.80
				003280	Trade Ally Training	$ 399.34
				003720	Runzhiemer Stipend	$ 12,382.67
		K02246	Inside Sales NE	003162	Commissions	$ 5,741.74
217KCC	PROGRAM MANAGEMENT	K02093	Program Management NE	002000	Supervision	$ 1,591.30
255KCC	VP-On Loan Executive	K00218	Government Relations	002004	General & Administrative Expenses	($ 83.31)
272KCC	PROCESS FIELD REQUESTS - MAL	K02100	Leak Survey NE	003682	Monitoring	$ 32.23
345KCC	Corporate Affairs NE	K02158	Community Affairs NE	002000	Supervision	$ 71,251.97
				002004	General & Administrative Expenses	$ 844,902.16
		K02159	Government Affairs NE	002000	Supervision	$ 70,031.02
				002004	General & Administrative Expenses	$ 187,416.79
		K02160	Public Information NE	002000	Supervision	$ 28,175.73
				002004	General & Administrative Expenses	$ 59,680.34
				003237	Strike Preparations	$ 0.00
		K02161	VP Corporate Affairs	000974	Affiliated Company Services Boston Gas	$ 37.16
				002031	Exec General & Admin Expense	$ 316,679.23
375KCC	Damage Prevention	K02096	Damage Prevention NE	002000	Supervision	$ 311,539.43
				002004	General & Administrative Expenses	$ 44,456.66
				002035	Transportation-Fleet Leasing Chrgs	$ 4,363.09
				002036	Transportation-Gasoline Charges	$ 1,609.27
				002037	Transportation - Other Fleet Charges	$ 12,361.51
				003670	Markouts	$ 63.55
				003672	Damage Credits	($ 76,418.67)
				003720	Runzhiemer Stipend	$ 636.04
				003926	One Call Coordinator	$ 132,193.94
377KCC	Manager Dispatch	K00193	IT Tech Plan & Integ	002862	Database Administration	$ 67.37
		K02096	Damage Prevention NE	002000	Supervision	$ 1,275.75
387KCC	NE Facilities Management	K00207	Data Operations	002864	Distributed Systems	$ 18.77
		K02028	NE Facilities - Boston Gas	003237	Strike Preparations	$ 0.00
				003574	Other Maintenance - Facilities	$ 376,785.04
		K02029	NE Facilities - Essex	003574	Other Maintenance - Facilities	$ 46,913.42
		K02030	NE Facilities - Colonial Lowell	003574	Other Maintenance - Facilities	$ 23,495.21
		K02031	NE Facilities - Colonial Cape	003574	Other Maintenance - Facilities	$ 129,600.35
		K02032	NE Facilities - EnergyNorth	003574	Other Maintenance - Facilities	$ 188,494.00
		K02033	NE Facilities O&M Expenses	003574	Other Maintenance - Facilities	$ 1,929.11
		K02035	NE Real Estate	002004	General & Administrative Expenses	$ 254.77

P Cost Center		Project		Activity		YTD Actual Amt
				002031	Exec General & Admin Expense	$ 79,768.61
		K02036	NE Mail Room	001090	Outbound Postage	$ 2,532,769.13
				002031	Exec General & Admin Expense	$ 149,388.81
				002898	Recurring Services	$ 219,431.59
				002900	Postage Inbound	$ 887.60
				003300	Boston Gas - Demand Charges	($ 184,534.00)
		K02037	NE Bill Processing	001086	Recurring Services - Bill Proc	$ 38,039.93
		K02039	NE Security	002031	Exec General & Admin Expense	$ 190,547.40
				003300	Boston Gas - Demand Charges	$ 139.50
394KCC	NE Fleet Services	K02010	NE Fleet - Boston Gas	003237	Strike Preparations	$ 0.00
		K02015	NE Fleet O&M Expense	003300	Boston Gas - Demand Charges	$ 61,822.15
395KCC	NE CNG Services	K02019	NE CNG - Boston Gas	002078	Preventive Maintenance	$ 1,144.48
				003600	Demand Maintenance	$ 21,702.39
409KCC	Leak Survey	K02100	Leak Survey NE	002000	Supervision	$ 127,519.69
				002004	General & Administrative Expenses	$ 6,590.86
				002035	Transportation-Fleet Leasing Chrgs	$ 1,435.56
				002036	Transportation-Gasoline Charges	$ 446.90
				002037	Transportation - Other Fleet Charges	$ 4,770.39
				003681	Walking Survey	$ 408,684.60
				003682	Monitoring	$ 58,399.26
				003683	Pinpointing	$ 654.81
				003684	Leak Survey	$ 5,130.05
				003685	Paving Survey	$ 289.68
				003686	Building Survey	$ 15,409.39
				003688	Winter Patrol	$ 144,764.50
				003693	Summer Fi	$ 17,819.43
				003695	Business Districts	$ 102,139.14
				003719	Transmission Line	$ 37,688.59
411KCC	Meter Operations	K02099	Meter Operations NE	004045	Repairing Meters	$ 6,690.38
				004047	Hydro Testing & Top Testing	$ 362,100.55
				004048	Painting Meters	$ 10,991.68
				004049	Field Maint Instruments & Meters	($ 26,821.94)
				004050	Repair Meters - Contractor	$ 218.72
				004061	Equipment Parts & Repairs	$ 5,524.21
				004062	Meter Parts & Outside Repairs	$ 180,304.31
				004063	Instrument Parts & Outside Repairs	$ 27,248.02
				004064	Meter/Instrument Testing/Repair Credit	$ 1,309.00
413KCC	Projects Engineering	K02060	Customer Relations - Boston	003188	Business Support	$ 386.64
463KCC	Gas Supply & Planning	K02164	Gas Supply & Planning NE	002000	Supervision	$ 290,451.60
				002004	General & Administrative Expenses	$ 409,755.26
464KCC	KeySpan Energy Trading Services G	K02162	Fed Energy Reg Analysis NE	002662	Regulatory-Misc. Proj.	$ 26,914.70
				002975	Outside Consultants	$ 9,744.90
		K02163	Resource Planning NE	002646	Market Research Gas	$ 2,767.08
466KCC	Mgr-Gas Production & Control	K02108	Mgr Gas Production & Control	003565	Security	($ 231,136.76)
		K02293	Environmental LNG Plant	002979	Outside Legal & Spec Services	$ 126,995.87
518KCC	NE Rates & Regulatory	K02152	NE Rates Dept - Massachuset	002000	Supervision	$ 131,184.77
				002004	General & Administrative Expenses	$ 493,679.60
				002975	Outside Consultants	$ 10,416.89
		K03351	System Wide Rate Recovery	002004	General & Administrative Expenses	$ 4,036.40
519KCC	Financial Services	K02148	NE General Accounting	002000	Supervision	$ 68,415.90
				002004	General & Administrative Expenses	$ 483,217.77
				003494	OUTSIDE CONSULTANTS FOR BGC	$ 165,000.00
		K02149	NE Plant Accounting	002004	General & Administrative Expenses	$ 243.76
530KCC	NE Customer Inquiry	K02052	Customer Inquiry - Boston G	002000	Supervision	$ 228.56
				002004	General & Administrative Expenses	$ 564,733.18
				003237	Strike Preparations	$ 0.00
				003435	Provide Customer Satisfaction	$ 17,876.03
				003602	Handle Customer Inquiry - Office	$ 4,734,899.17
		K02060	Customer Relations - Boston	003188	Business Support	$ 914.66
				003436	Provide Billing Services	($ 159.74)
531KCC	NE Customer Relations	K02052	Customer Inquiry - Boston G	003602	Handle Customer Inquiry - Office	$ 390.71
		K02060	Customer Relations - Boston	002000	Supervision	$ 924,129.89
				002004	General & Administrative Expenses	$ 3,949,550.96
				002412	Collection Services	$ 511,129.20
				003188	Business Support	$ 1,952,291.67
				003436	Provide Billing Services	$ 41,103.05
				003954	Process Customer Payments	$ 896,694.39
532KCC	Meter Reading & Field Collections	K02067	Meter Reading & Field Collect	002000	Supervision	$ 137,044.83
				002004	General & Administrative Expenses	$ 196,491.28
				002035	Transportation-Fleet Leasing Chrgs	$ 19,198.59
				002036	Transportation-Gasoline Charges	$ 12,738.91
				002037	Transportation - Other Fleet Charges	$ 12,767.69
				003720	Runzhiemer Stipend	$ 575.69
		K02120	Meter Reading & Field Collect	002004	General & Administrative Expenses	$ 4,926.30
599KCC	President of Regulated Co	SGO122	EXEC W PARKER	002031	Exec General & Admin Expense	$ 142,606.52
626KCC	FIELD OPERATIONS STATEN ISLAND	K00210	Community Develop	002004	General & Administrative Expenses	($ 12.86)
630KCC	VP Production & Control NE	K00415	VP Gas Production & Control	002000	Supervision	$ 188,531.00

P Cost Center		Project		Activity		YTD Actual Amt
				002031	Exec General & Admin Expense	$ 131,240.05
				003237	Strike Preparations	$ 13,095.92
639KCC	VP Gas Engineering	VSV190	Exec Expense S Vitale	002031	Exec General & Admin Expense	$ 273,455.96
659KCC	FBR FIELD OPERATIONS BRENTWOOD	K00210	Community Develop	002004	General & Administrative Expenses	($ 73.22)
673KCC	CORROSION - KLC	K00218	Government Relations	002004	General & Administrative Expenses	($ 83.72)
691KCC	GAS KEY ACCOUNT SALES	K00210	Community Develop	002004	General & Administrative Expenses	($ 19.97)
813KCC	ELECTRIC DESIGN AND CONSTRUCTION	K00218	Government Relations	002004	General & Administrative Expenses	($ 89.08)
843KCC	ELEC. METERING . MEASUREMENT & TEC	K00218	Government Relations	002004	General & Administrative Expenses	($ 103.53)
997KCC	Controllers Cost Center KCC	K00041	Financial Planning	002004	General & Administrative Expenses	($ 2,835.50)
		K00045	Investor Relations	002004	General & Administrative Expenses	($ 7,171.03)
		K00059	Cash Mgmt	002004	General & Administrative Expenses	$ 4,009.19
		K00212	Public Affairs	002612	Media Relations Expense	$ 80.23
		K03105	Conroller's Cost Center KCC	000974	Affiliated Company Services Boston Gas	$ 1,525.74
				002975	Outside Consultants	($ 112,537.95)
		K03114	SPECIAL STUDIES	002004	General & Administrative Expenses	$ 3,323.42
		K03157	DIRECTOR'S EXPENSES	001763	STOCK APPREC/DEPR-DIRECTORS' STOCK EQUIV	$ 39,098.55
		K03354	PROFESSIONAL SERVICES K(	002975	Outside Consultants	$ 16,784.60
		K03419	ENTERPRISE RISK SERVICES	002975	Outside Consultants	$ 20,758.00
		KCCRET	Return Due Corporate Servic	004650	Depreciation Recovery Charge	$ 64,120.96
				004652	Interest Expense Recovery Charge	$ 19,231.44
		YEB031	YR END INCREMNL BURDENS	003582	Misc Trans Supplies	$ 570.24
				005772	G&A EXPENSE-INCREMENTAL BURDEN	$ 33,534.17
				00E025	Federal Excise Tax	$ 4,836.40
				00E038	State Excise Tax	$ 32,011.05
						$ 78,548,022.06

P Cost Center		Project	Metrics	YTD Actual Amt
		K03004	Corp Staffing - NE	$ 98,242.18
044KCC	VP Strategic Planning	K00075	Exec Exp C Ceriello	$ 47,177.13
045KCC	Benefits Administration	K03005	Benefit Services - NE	$ 636,198.58
		K03006	Health Services - NE	$ 60,706.18
		K03344	HRIS Management - NE	$ 15,062.48
046KCC	VP Compensation & Benefits	K00078	Exec Exp: J Orlando	$ 108,493.17
047KCC	Compensation & Benefits KCC	K00267	Pensions/401K	$ 10,020.16
		K00406	Incentive Compensation	$ 53,331.72
048KCC	HR Compensation Planning	K00079	Compensation	$ 373.47
		K03007	HRIS - NE	$ 44,174.53
		K03008	Sales Commissions - NE	$ 100,544.67
		K03010	HR Policy Plan Analysis	$ 136,054.66
049KCC	HR Policy Planning And Analysis	K00080	HR Policy Plan Analy	$ 3,248.41
050KCC	Employee & Labor Relations	K00081	Empl Labor Relation	$ 31,305.75
		K03009	Emp. Labor Relations - NE	$ 428,252.07
051KCC	Strategic Marketing	K00064	Market Research	$ 395,935.58
		K00065	Cust Relationship Mkt	$ 150,083.16
		K00066	Market Intelligence	$ 414,991.89
		K00067	**Brand Strategy & E-Business**	**$ 548,968.81**
		K00068	New Business Opportunities	$ 338,775.32
		K00069	**Corporate Advertising**	**$ 514,461.53**
052KCC	EVP Client Services	K00082	Exec Exp L Puleo	$ 96,068.10
053KCC	VP Property & Security	K00083	Exec Exp R Siegel	$ 50,952.39
054KCC	EVP Strategic Services	K01651	Exec Exp J Caroselli	$ 339,645.40
056KCC	Purchasing & Material Management	K00084	Pchs & Matl Planning	$ 48,198.01
		K03088	Supply Chain Systems	$ 56,582.52
057KCC	Facilities Management Dept	K00001	Exec Exp R Catell	$ 510.08
		K00002	Exec Exp C Matthew	$ 173.54
		K00004	Executive - OGC	$ 134.83
		K00006	Corp Secretary's Off	$ 53.29
		K00009	Corporate Budgeting	$ 184.70
		K00034	Exec Exp G Luterman	$ 118.13
		K00035	Exec Exp R Jendras	$ 86.79
		K00039	Tax Operations	$ 493.57
		K00040	Exec Exp A Jordan	$ 80.43
		K00041	Financial Planning	$ 283.00
		K00042	Merger/Acq Res Plan	$ 61.50
		K00044	Exec Exp M Taunton	$ 325.71
		K00045	Investor Relations	$ 286.15
		K00056	Claims	$ 321.58
		K00058	Capital Markets	$ 73.08
		K00060	Exec Exp R Fani	$ 366.31
		K00061	Exec Exp C Watson	$ 205.78
		K00062	Strategic Plan	$ 403.38
		K00064	Market Research	$ 197.70
		K00065	Cust Relationship Mkt	$ 131.80
		K00066	Market Intelligence	$ 428.36
		K00067	Brand Strategy & E-Business	$ 65.90
		K00068	New Business Opportunities	$ 131.80
		K00069	Corporate Advertising	$ 32.95
		K00070	Exec Exp E Weinstein	$ 198.30
		K00073	Organizational/Prof Devl	$ 706.51
		K00075	Exec Exp C Ceriello	$ 98.69
		K00078	Exec Exp: J Orlando	$ 35.29
		K00082	Exec Exp L Puleo	$ 112.04
		K00083	Exec Exp R Siegel	$ 9.65
		K00177	Exec Exp V Courtien	$ 78.28
		K00180	Internal Audit Svcs	$ 210.31
		K00181	Elect/Env Audits	$ 102.42
		K00182	Exec Exp C Smith	$ 85.48
		K00183	IT Business Mgmt	$ 574.79
		K00184	IT Energy Operations	$ 1,095.55
		K00188	IT Corporate Svcs	$ 2,709.46
		K00193	IT Tech Plan & Integ	$ 3,501.08
		K00194	IT Sales & Marketing	$ 239.48
		K00199	IT Customer Relations	$ 1,036.40
		K00201	Legal Operating Expense	$ 3,125.14
		K00204	Desktop Operations	$ 420.23

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Charitable Contributions

	Column A	Column B
1	Charitable Contributions Made During The Test Year	303,268
2	Contributions Recorded Below the Line in the Test Year	(303,268)
3	**Charitable Contributions Adjustment**	**0**

Mth	Source	Dr	Cr	Bal		Batch	Co	CC	Activity	Type	GL	Project	P CC	P Co
1	MassAlloca	27,473.29		27,473.29	MA: 2579274 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	01
1	MassAlloca	11,542.95		11,542.95	MA: 2579274 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	01
2	MassAlloca	8,751.76		8,751.76	MA: 2673807 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
2	MassAlloca	24,431.05		24,431.05	MA: 2673807 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
3	MassAlloca	6,584.46		6,584.46	MA: 2755496 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
3	MassAlloca	7,491.89		7,491.89	MA: 2755496 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
4	MassAlloca	38,784.28		38,784.28	MA: 2852871 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
4	MassAlloca	21,249.41		21,249.41	MA: 2852871 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
5	MassAlloca	9,028.70		9,028.70	MA: 2950129 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
5	MassAlloca	27,857.89		27,857.89	MA: 2950129 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
6	MassAlloca		3,906.48	(3,906.48)	MA: 3041800 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
6	MassAlloca	7,062.50		7,062.50	MA: 3041800 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
7	MassAlloca	12,677.15		12,677.15	MA: 3156806 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
7	MassAlloca	9,789.06		9,789.06	MA: 3156806 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
8	MassAlloca	8,104.93		8,104.93	MA: 3266652 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
8	MassAlloca	6,469.25		6,469.25	MA: 3266652 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
9	MassAlloca	4,014.66		4,014.66	MA: 3374774 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
9	MassAlloca	4,994.60		4,994.60	MA: 3374774 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
10	MassAlloca	7,943.90		7,943.90	MA: 3503616 KSE	KCC (K00001 - K00211-24	01	997	002493	714	4261K	K00211	152	31
10	MassAlloca	9,646.81		9,646.81	MA: 3503616 KSE	KCC (K00001 - K00211-31	01	997	003146	714	4261K	K00211	152	31
11	MassAlloca	4,008.11		4,008.11	MA: 3615155 KSE	KCC (K00001 - K00211-24	01	997	002493	778	4261K	K00211	152	31
11	MassAlloca	1,496.35		1,496.35	MA: 3615155 KSE	KCC (K00001 - K00211-31	01	997	003146	501	4261K	K00211	152	31
11	MassAlloca	4,820.35		4,820.35	MA: 3615155 KSE	KCC (K00001 - K00211-31	01	997	003146	775	4261K	K00211	152	31
12	MassAlloca	288.17		288.17	MA: 3742355 KSE	KCC (K00001 - K00211-24	01	997	002493	480	4261K	K00211	152	31
12	MassAlloca	33,900.00		33,900.00	MA: 3742355 KSE	KCC (K00001 - K00211-24	01	997	002493	777	4261K	K00211	152	31
12	MassAlloca	5,515.76		5,515.76	MA: 3742355 KSE	KCC (K00001 - K00211-24	01	997	002493	778	4261K	K00211	152	31
12	MassAlloca	1,056.55		1,056.55	MA: 3742355 KSE	KCC (K00001 - K00211-31	01	997	003146	501	4261K	K00211	152	31
12	MassAlloca	2,841.95		2,841.95	MA: 3742355 KSE	KCC (K00001 - K00211-31	01	997	003146	775	4261K	K00211	152	31
1	MassAlloca		27,473.29	(27,473.29)	Reverse "K00211-2493 NLB" 07-F Reverse "		01	997	002493	714	4261K	K00211	152	01
1	MassAlloca		11,542.95	(11,542.95)	Reverse "K00211-3146 NLB" 07-F Reverse "		01	997	003146	714	4261K	K00211	152	01
3	Spreadshee	(650.88)		(650.88)	Co 31 Incremental 2 RN	JE USD	01	997	002493	714	4261K	K00211	152	31
1	Spreadshee	27,473.29	-	27,473.29	Spreadsheet 2583275: A	JE USD	01	997	002493	714	4261K	K00211	152	31
1	Spreadshee	11,542.95	-	11,542.95	Spreadsheet 2583275: A	JE USD	01	997	003146	714	4261K	K00211	152	31
		346,191.14	42,922.72	303,268.42										

A

KEYSPAN CORPORATION

Account Analysis Report
Line Item
Period: JANUARY-02 To DECEMBER-02

Contributions

Currency: USD
Accounts From: 31-000-000000-000-4261K-000000-000-01
To: 31-Z-Z-Z-4261K-Z-Z-Z
Balance Type: Actual

Period: DECEMBER-02

Source	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
Payables	Purchase I	Weekly AP Xfer 1021 Payables 3	Purchase	31-152-003146-501-4261K-K00211-152-31	PURCHASE 2	128725	350.00	
Payables	Purchase I	Weekly AP Xfer 1021 Payables 3	Purchase	31-152-003146-501-4261K-K00211-152-31	PURCHASE 10	128724	400.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	PURCHASE 2	0042464	100.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	PURCHASE 2	120063	150.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	2TK TO ANNU	90114	750.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	5 TIX TO 20	87846	1,125.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	STEPPIN OUT	4558	1,500.00	
Payables	Purchase I	1001 Payables 3669803: A 51749	Purchase	31-152-003146-775-4261K-K00211-152-31	PUCHASE 1 T	118540	3,800.00	
Payables	Purchase I	Week 4 12/02 1061 Payables 370	Purchase	31-152-003146-775-4261K-K00211-152-31	BLACK HISTO	0033715	750.00	
Payables	Purchase I	Week 4 12/02 1061 Payables 370	Purchase	31-152-003146-775-4261K-K00211-152-31	35TH ANNIVE	92646	3,500.00	
Payables	Purchase I	Weekly AP Xfer 1021 Payables 3	Purchase	31-152-003146-775-4261K-K00211-152-31	PURCHASE 10	128724	100.00	
Payables	Purchase I	Weekly AP Xfer 1021 Payables 3	Purchase	31-152-003146-775-4261K-K00211-152-31	CAMPAIGN CE	1302	150.00	
Payables	Purchase I	Weekly AP Xfer 1021 Payables 3	Purchase	31-152-003146-775-4261K-K00211-152-31	PURCHASE 2	128725	650.00	
Total for Period:		DECEMBER-02					194,245.09	1,314.00

Beginning Balance: 1,148,964.56 DR

Ending Balance: 1,341,895.65 DR

3pt Formula
x 22.6%

Grand Total for report from JANUARY-02 through DECEMBER-02 | 1,773,333.30 | 431,437.65

= 303,268.42
Allocated to Boston

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Inflation Adjustment

	Column A Description	Column B Amount
1	**Test Year Residual O&M Expense Base**	
2	Total Test Year Operations and Maintenance Expense	154,113,164
3	Less Test Year Amounts for:	
4	Wages - Union (Page 6)	(46,729,199)
5	Wages - Non-Union (Page 7)	(26,105,883)
6	Incentive Compensation (Page 8)	2,097,330
7	Dental Expense (Page 10)	(977,514)
8	Health Care Expense (Page 11)	(8,790,912)
9	Pensions (Page 12)	(20,000,642)
10	OPEB	(6,198,509)
11	Insurance (Page 13)	(1,518,493)
12	Property Leases (Page 14)	(2,103,357)
13	Postage Fees (Page 16)	(2,423,592)
14	Incremental Accounting Adjustments (Page 18)	7,256,297
15	Severance (Page 19)	250,000
16	Costs Recovered Through CGA (Page 21)	25,588,070
17	Bad Debts (Page 22)	(15,503,342)
18	Lobbying Expense (Page 23)	(13,247)
19	Advertising (Page 24)	(1,751,879)
20	Fines/Penalties (Page 25)	(71,150)
21	Adjustments to Service Company Expenses (Page 26)	(1,445,365)
22	FICA Taxes included in O&M (Page 33)	(2,553,516)
23	**Residual O&M Expenses Subject to Inflation**	53,118,261
24	Increase in GDPIPD From Midpoint Of The Test Year	
25	To The Midpoint of Rate Year	5.25%
26	**Total Inflation Adjustment**	**2,788,709**

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Operating Expenses: Inflation Increase In GDPIPD

	Column A	Column B
1	*Calculation of inflation rate:*	
2	GDPIPD Index - Midpoint of Test Year 2002	1.085
3	GDPIPD Index - Midpoint of Rate Year 2004	1.142
4	**Inflation Factor % (line 7 divided by line 5 less 100%)**	**5.25%**

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Depreciation Expense: Year-End Plant at 2002 Depreciation Rate

	Column A Description		Column B Amount
1	Annualized Depreciation on Year End Utility Plant	A	54,833,519
2	LESS: Test Year 2002 Depreciation:		
3	General (Account 403)	B	52,397,887
4	**Annualization Depreciation Adjustment**		**2,435,632**

BOSTON GAS COMPANY
ALLOCATION OF DEPRECIATION EXPENSE BY DPU ACCOUNT
2003 Projection
BALANCES 12/31/2002

	Reserve Acct Number	ACTUAL PLANT BALANCE 12/31/02	LESS: CONCORD 12/31/02	LESS: LEASEHOLD IMP 12/31/02			ACTUAL PLANT BALANCE 1/1/03	ANNUAL DEPR. ACCT RATE	DEPREC. BEFORE ADJUST.	ADJUST.	DEPREC. AFTER ADJUST.
LNG PLANT COMM POINT											
307.07-OTHER POWER	254AC	488,276					488,276	2.03%	9,912		9,912
316.00-OTHER REFORMING	254AG	45,312					45,312	(A)	-		0
316.01-OTHER REFORMING	254AG	74,889					74,889	(A)	-		0
316.07-OTHER REFORMING	254AH	4,622,210					4,622,210	(A)	-		0
316.35-OTHER REFORMING		176,088		(176,088)			-	5.38%	-		0
320.17-OTHER EQUIP (8283)	254AK	-					-	(A)	-		0
320.17-OTHER EQUIP (8283) - 2001	254AK	466,978					466,978	5.38%	25,123		25,123
320.47-OTHER EQUIP (8283)	254CM	68,864					68,864	(A)	-		0
361.07-STRUCTURES	254AQ	3,350,340					3,350,340	(A)	-		0
361.07-STRUCTURES - 2001		69,747					69,747	5.71%	3,983		3,983
361.08-STRUCTURES	254AQ	156,269					156,269	(A)	-		0
362.07-GAS HOLDERS (Prime)	254AS	4,126,898					4,126,898	(A)	-		0
362.07-GAS HOLDERS 2000	254AS	25,679					25,679	15.74%	4,042		4,042
362.00-GAS HOLDERS (Prime)	254AS	3,955,502					3,955,502	(A)	-		0
363.07-OTHER EQUIP	254AU	645,402					645,402	(A)	-		0
369.07-MEAS & REG STAT EQ	254BB	132,343					132,343	(A)	-		0
TOTAL LNG PL COMM PT		18,404,797	-	(176,088)			18,228,709		43,060		43,060
OTHER GAS PRODUCTION											
305.18-STRUCTURES	254AA	2,443,863	(7,465)				2,436,398	2.92%	71,143		71,143
305.28-STRUCTURES	254AB	63,237					63,237	2.92%	1,847		1,847
307.08-OTHER POWER EQUIP	254AD	100,914					100,914	3.24%	3,270		3,270
311.18-LPG EQUIP (Prime)	254AE	1,400,405.98					1,400,405	1.74%	24,367		24,367
311.28-LPG EQUIP (Prime)	254AF	3,526,254.49					3,526,254	1.74%	61,357		61,357
319.18-GAS MIXING EQUIP (Prime)	254AI	1,069,585					1,069,585	(A)	-		0
319.28-GAS MIXING EQUIP (Prime)	254AJ	115,004					115,004	(A)	-		0
320.18-OTHER EQUIP (8280)	254AL	601,767					601,767	2.78%	16,729		16,729
320.28-OTHER EQUIP (8280)	254AM	5,429					5,429	2.78%	151		151
320.38-OTHER EQUIP (8280)	254AN	129,618					129,618	2.78%	3,603		3,603
320.48-OTHER EQUIP (8280)	254AO	230,527				-	230,527	2.78%	6,409		6,409
TOTAL OTH GAS PROD		9,686,604	(7,465)	-		-	9,679,139		188,876		188,876
STORAGE PLANT											
361.00-STRUCTURES-OTHER	254AP	682,184					682,184	1.57%	10,710		10,710
361.30-STRUCTURES-LYNN	254AR	92,295					92,295	1.57%	1,449		1,449
362-GAS HOLDERS		-					-	0.00%	-		0
363.00-OTHER EQUIP	254AT	44,678					44,678	(A)	-		0
TOTAL STORAGE PLANT		819,157	-	-		-	819,157		12,159		12,159
DISTRIBUTION PLANT											
366.01-STRUCTURES	254AV	2,219,333					2,219,333	3.47%	77,011		77,011
366.02-STRUCTURES	254AW	3,494,612					3,494,612	3.47%	121,263		121,263
366.03-STRUCTURES	254AX	1,009,935	(109,535)				900,400	3.47%	31,244		31,244
367-MAINS	254AY	528,247,798					528,247,798	2.49%	13,153,370		13,153,370
367-CLAMPING	254AY	12,960,502					12,960,502	5.57%	721,900		721,900
369.01-MEAS & REG STAT EQ	254AZ	7,916,698					7,916,698	2.21%	174,959		174,959
369.02-MEAS & REG STAT EQ	254BA	5,635,278					5,635,278	2.21%	124,540		124,540
380.01-SERVICES	254BC	382,567,491					382,567,491	8.63%	33,015,574		33,015,574
380.02-SERVICES	254BD	-					-	8.63%	-		0
380.04-SERVICES	254BE	531,895					531,895	8.63%	45,903		45,903
381.00-METERS	254BF	48,221,575					48,221,575	3.32%	1,600,956		1,600,956
381.01-METER INSTRUMENTATION	254BG	3,456,022					3,456,022	3.32%	114,740		114,740
381.02-METER ERTS (8205)	254BH	36,398,504					36,398,504	7.11%	2,587,934		2,587,934
381.03-METER ERTS (8205)	254BI	459,638					459,638	7.11%	32,680		32,680
382.00-METER INSTALL	254BJ	12,578,249					12,578,249	2.91%	366,027		366,027
382.01-METER INSTALL	254BK	1,193,421					1,193,421	2.91%	34,729		34,729
386.01-CONSUMER PREM EQ	254BL	172,518					172,518	5.71%	9,851		9,851

BOSTON GAS COMPANY
ALLOCATION OF DEPRECIATION EXPENSE BY DPU ACCOUNT
2003 Projection
BALANCES 12/31/2002

	Reserve Acct Number	ACTUAL PLANT BALANCE 12/31/02	LESS: CONCORD 12/31/02	LESS: LEASEHOLD IMP 12/31/02			ACTUAL PLANT BALANCE 1/1/03	ANNUAL DEPR. ACCT RATE	DEPREC. BEFORE ADJUST.	ADJUST.	DEPREC. AFTER ADJUST.
386.04-CONSUMER PREM EQ	254BM	702,002					702,002	5.71%	40,084		40,084
386.05-CONSUMER PREM EQ	254BN	124,999					124,999	5.71%	7,137		7,137
387-OTHER EQUIP	254BO	8,108,365					8,108,365	5.67%	459,744		459,744
TOTAL DISTR PLANT		1,055,998,935	(109,535)	-		-	1,055,889,300		52,719,646		52,719,646
GENERAL PLANT											
390.00-STRUCTURES	254BP	3,807,591	(151,309)				3,656,282	2.91%	106,398		106,398
391-OFFICE EQUIP	254BR	2,708,267					2,708,267	3.47%	93,977		93,977
391.5-MICROCOMPUTERS - Pre 1999	254BS	3,847,808					3,847,808	0.00%	-		0
391.5-MICROCOMPUTERS-1999 & Post	254BS	6,155,001					6,155,001	21.91%	1,348,561		1,348,561
392.01 & .02-TRANSPORTATION EQ	254BT	10,609					10,609	12.10%	-		0 (A)
392-03/04-TRANSPORTATION EQ	254BU	43,956					43,956	(A)	-		0
393.01-STORES EQUIP (Prime)	254BV	660,673					660,673	3.99%	26,361		26,361
393.02-STORES EQUIP (Prime)	254BW	270,032	(3,793)				266,239	3.99%	10,623		10,623
394.02-TOOLS & SHOP EQUIP (Prime)	254BX	1,026,152	(55,038)				971,114	6.98%	67,784		67,784
394.03-TOOLS & SHOP EQUIP (Prime)	254BY	48,758					48,758	6.98%	3,403		3,403
394.04-CNG Fueling Stations	254BZ	2,085,884					2,085,884	6.98%	145,595		145,595
395-LABORATORY EQ (Prime)	254CA	51,925					51,925	(A)	-		0
396.01-POWER OPERATED EQ (Prime)	254CB	10,328					10,328	10.88%	-		0 (A)
396.02-POWER OPERATED EQ (Prime)	254CC	16,162					16,162	(A)	-		0
396.03-POWER OPERATED EQ (Prime)	254CD	134,558					134,558	10.88%	-		0 (A)
397.00-COMMUNICATION EQ (Prime 8305)	254CE	4,023,837					4,023,837	10.71%	-		0 (A)
397.02-COMMUNICATION EQ (Prime 8305)	254CF	825,727					825,727	10.71%	-		0 (A)
397.04-COMMUNICATION EQ (Prime 8305)	254CG	3,838,948					3,838,948	10.71%	-		0 (A)
398.02-MISCELLANEOUS EQ (Prime 8310)	254CH	100,700					100,700	3.90%	3,927		3,927
398.03-MISCELLANEOUS EQ (Prime 8310)	254CI	1,619,197					1,619,197	3.90%	63,149		63,149
TOTAL GENERAL PLANT		31,286,113	(210,140)	-		-	31,075,973		1,869,778		1,869,778
TOTAL DEPRECIABLE PLANT IN SERVICE		1,116,195,506	(327,140)	(176,088)		-	1,115,692,278		54,833,519		54,833,519 Note: $40
		3					3				-
Wip In Progress / CIP:		10,569,449					10,569,449	AGE DEPRECIATION RATE		4.91%	
Non-Utility Property and Future Use:	10500 & 12101	768,148	(81,299)				768,148				
Lease holds:	36125 & 39005	2,359,761		176,088			2,454,550				
Intangibles	303	56,848,779					56,848,779				
Capital Leases		14,833,921					14,833,921				
Land	30400, 36000, 36501, 36502 & 38900	3,681,734	(9,950)				3,671,784				
Adjustments											
		1,205,257,301	(418,389)	-		-	1,204,838,912				

(A) Fully Depreciated

G/L ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
38201	METER PROTECTION DEVICES	1,193,420.63	0.00	0.00	1,193,420.63
38601	COMM-IND CONS PREM INSTAL	172,518.49	0.00	0.00	172,518.49
38604	CNG FUEL STATIONS ON CUST PREM	702,002.45	0.00	0.00	702,002.45
38605	CNG CONVERSION OF CUST VEHICLE	124,999.23	0.00	0.00	124,999.23
38701	OTHER EQUIP-MISC OTH T&D	7,002,622.84	1,105,741.47	0.00	8,108,364.31
38900	LAND & LAND RIGHTS GEN PL	98,777.85	0.00	0.00	98,777.85
39000	GEN - STRC & IMPROV - NONE	3,414,588.66	393,002.67	0.00	3,807,591.33
39005	GEN - STRC & IMPROV - LEASHLD	1,848,599.10	328,821.97	0.00	2,177,421.07
39100	OFFICE FURN & EQUIPMENT	2,708,259.16	8.40	0.00	2,708,267.56
39150	MICROCOMPUTERS,PERIPHERALS	8,005,796.76	1,997,011.91	0.00	10,002,808.67
39201	TRANS EQUIP-WORK TRAILERS	10,608.54	0.00	0.00	10,608.54
39204	AUTOS AND VANS	43,956.86	0.00	0.00	43,956.86
39301	STORES EQPT-GNL PLNT SHOP	581,479.46	79,193.38	0.00	660,672.84
39302	STORES EQPT-GNL PLNT STOR	270,031.72	0.00	0.00	270,031.72
39402	TOOLS-SHOP-GARAGE EQUIP	1,020,757.46	5,394.40	0.00	1,026,151.86
39403	TOOLS-SHOP-GARAGE EQUIP	40,396.99	8,360.60	0.00	48,757.59
39404	CNG FUELING STATIONS	2,071,751.23	388,463.99	374,331.86	2,085,883.36
39502	LAB EQUIP-GENERAL PLANT	48,890.40	3,035.00	0.00	51,925.40
39601	TRANS-LIGHT TRUCKS	10,327.86	0.00	0.00	10,327.86
39602	TRANSP-COMPRESSOR EQUIP	16,161.73	0.00	0.00	16,161.73
39603	TRANSP-HEAVY TRUCKS	134,557.33	0.00	0.00	134,557.33
39700	COMM EQ - TELEPHONE	4,023,837.70	0.00	0.00	4,023,837.70
39702	COMM EQ - RADIOS/BASE STAT	825,727.10	0.00	0.00	825,727.10
39704	COMM EQ - OTHER	3,835,177.58	3,770.00	0.00	3,838,947.58
39802	MISC EQUIPMENT-CAFETERIA	100,699.93	0.00	0.00	100,699.93
39803	MISC GENERAL EQUIP	1,460,500.44	158,697.29	0.00	1,619,197.73
40300	DEPRECIATION EXPENSE	48,736,583.50	4,694,065.50	1,032,762.00	52,397,887.00
40400	AMORT-LEASEHOLD	262,681.87	23,880.17	125,000.00	161,562.04
40500	AMORT-INTANGIBLE	4,620,925.12	405,267.92	1,382,783.00	3,643,410.04
40801	F. I. C. A. TAXES	(18,300.43)	0.00	0.00	(18,300.43)
40805	STATE UNEMPLOYMENT TAXES	7,558.00	0.00	0.00	7,558.00
40808	STATE FRANCH TAX-CURRENT	(7,644,541.00)	11,123,645.00	6,958,208.00	(3,479,104.00)
40809	STATE FRANCH TAX-DEFERRED	6,193,669.00	20,902,814.00	16,889,066.00	10,207,417.00
40810	CITY & TOWN PROPERTY TAX	13,987,000.00	1,417,000.00	1,725,000.00	13,679,000.00
40811	AUTO EXCISE TAX	123,200.65	37.50	0.00	123,238.15
40813	STATE USE TAX	16,450.09	711.33	0.00	17,161.42
4081K	Taxes Other Than Income Taxes,	3,464,555.24	417,459.26	289,357.84	3,592,656.66
4091K	Income Taxes, Utility Operating	(44,980,306.00)	105,101,012.00	120,513,564.00	(60,392,858.00)
41000	PROV DEFERRED FED INC TAX	36,679,747.00	116,873,505.00	96,581,292.00	56,971,960.00
41200	INCOME FROM LEASED PLANT TO OTH	(316,827.84)	316,827.84	51,162.89	(51,162.89)
41800	NONOPERATING RENTAL INCOM	(266,842.10)	0.00	318,777.34	(585,619.44)
42100	MISC NONOPERATING INCOME	0.00	0.00	3,285.73	(3,285.73)
42101	MISC NONOPER INC OR EXP	(361,805.62)	310,000.00	300.00	(52,105.62)
4211K	Gain on Disposition of Property	(22,422.87)	24,200.00	1,777.13	0.00

BOSTON GAS COMPANY
Adjustments to Operating Expenses
Test Year Ended December 31, 2002

Amortization of Leasehold Improvements and Intangible Plant Amortization

	Column A Description	Column B 2002 Expense	Column C Annual Expense	Column D Adjustment
1	Leasehold Improvements (A)	161,562	171,108 (D)	9,546
2	Customer System (B) 3,643,410	1,180,804	2,361,607 (A)	1,180,803
3	Other Software	2,462,606	2,684,655 (C)	222,049
4	Incremental Costs Amortizations			
5	Customer System to be Allocated to Essex		(179,482) (E)	(179,482)
	Other Software including Oracle Financials, PeopleSoft.Financial Data Warehouse			
6	Allocated to Colonial		162,140 (F)	162,140
7	Test Year Amortization Amount	3,804,972		
8	Annualized Amortization Expense		5,200,028	
9	**Total Leasehold Improvement and**			
10	**Intangible Plant Amortization Adjustment**			**1,395,056**

(C) Software

1) 5 year Amortization 319,121.50
2) 7 year Amortization 663,876.69
3) 10 year Amortization. 499,763.67
4A) 7 year Amortization.* 398,089.88
4B) 10 year Amortization* 509,303.81
2,684,655

* 2001-2002 Assets.

A Customer System.

COMPANY Range: 01 to 01

COMPANY: 01 BOSTON GAS COMPANY

G/L ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
38201	METER PROTECTION DEVICES	1,193,420.63	0.00	0.00	1,193,420.63
38601	COMM-IND CONS PREM INSTAL	172,518.49	0.00	0.00	172,518.49
38604	CNG FUEL STATIONS ON CUST PREM	702,002.45	0.00	0.00	702,002.45
38605	CNG CONVERSION OF CUST VEHICLE	124,999.23	0.00	0.00	124,999.23
38701	OTHER EQUIP-MISC OTH T&D	7,002,622.84	1,105,741.47	0.00	8,108,364.31
38900	LAND & LAND RIGHTS GEN PL	98,777.85	0.00	0.00	98,777.85
39000	GEN - STRC & IMPROV - NONE	3,414,588.66	393,002.67	0.00	3,807,591.33
39005	GEN - STRC & IMPROV - LEASHLD	1,848,599.10	328,821.97	0.00	2,177,421.07
39100	OFFICE FURN & EQUIPMENT	2,708,259.16	8.40	0.00	2,708,267.56
39150	MICROCOMPUTERS,PERIPHERALS	8,005,796.76	1,997,011.91	0.00	10,002,808.67
39201	TRANS EQUIP-WORK TRAILERS	10,608.54	0.00	0.00	10,608.54
39204	AUTOS AND VANS	43,956.86	0.00	0.00	43,956.86
39301	STORES EQPT-GNL PLNT SHOP	581,479.46	79,193.38	0.00	660,672.84
39302	STORES EQPT-GNL PLNT STOR	270,031.72	0.00	0.00	270,031.72
39402	TOOLS-SHOP-GARAGE EQUIP	1,020,757.46	5,394.40	0.00	1,026,151.86
39403	TOOLS-SHOP-GARAGE EQUIP	40,396.99	8,360.60	0.00	48,757.59
39404	CNG FUELING STATIONS	2,071,751.23	388,463.99	374,331.86	2,085,883.36
39502	LAB EQUIP-GENERAL PLANT	48,890.40	3,035.00	0.00	51,925.40
39601	TRANS-LIGHT TRUCKS	10,327.86	0.00	0.00	10,327.86
39602	TRANSP-COMPRESSOR EQUIP	16,161.73	0.00	0.00	16,161.73
39603	TRANSP-HEAVY TRUCKS	134,557.33	0.00	0.00	134,557.33
39700	COMM EQ - TELEPHONE	4,023,837.70	0.00	0.00	4,023,837.70
39702	COMM EQ - RADIOS/BASE STAT	825,727.10	0.00	0.00	825,727.10
39704	COMM EQ - OTHER	3,835,177.58	3,770.00	0.00	3,838,947.58
39802	MISC EQUIPMENT-CAFETERIA	100,699.93	0.00	0.00	100,699.93
39803	MISC GENERAL EQUIP	1,460,500.44	158,697.29	0.00	1,619,197.73
40300	DEPRECIATION EXPENSE	48,736,583.50	4,694,065.50	1,032,762.00	52,397,887.00
40400	AMORT-LEASEHOLD	262,681.87	23,880.17	125,000.00	161,562.04
40900	AMORT-INTANGIBLE	4,620,925.12	405,267.92	1,382,783.00	3,643,410.04
40801	F. I. C. A. TAXES	(18,300.43)	0.00	0.00	(18,300.43)
40805	STATE UNEMPLOYMENT TAXES	7,558.00	0.00	0.00	7,558.00
40808	STATE FRANCH TAX-CURRENT	(7,644,541.00)	11,123,645.00	6,958,208.00	(3,479,104.00)
40809	STATE FRANCH TAX-DEFERRED	6,193,669.00	20,902,814.00	16,889,066.00	10,207,417.00
40810	CITY & TOWN PROPERTY TAX	13,987,000.00	1,417,000.00	1,725,000.00	13,679,000.00
40811	AUTO EXCISE TAX	123,200.65	37.50	0.00	123,238.15
40813	STATE USE TAX	16,450.09	711.33	0.00	17,161.42
4081K	Taxes Other Than Income Taxes,	3,464,555.24	417,459.26	289,357.84	3,592,656.66
4091K	Income Taxes, Utility Operating	(44,980,306.00)	105,101,012.00	120,513,564.00	(60,392,858.00)
41000	PROV DEFERRED FED INC TAX	36,679,747.00	116,873,505.00	96,581,292.00	56,971,960.00
41200	INCOME FROM LEASED PLANT TO OTH	(316,827.84)	316,827.84	51,162.89	(51,162.89)
41800	NONOPERATING RENTAL INCOM	(266,842.10)	0.00	318,777.34	(585,619.44)
42100	MISC NONOPERATING INCOME	0.00	0.00	3,285.73	(3,285.73)
42101	MISC NONOPER INC OR EXP	(361,805.62)	310,000.00	300.00	(52,105.62)
4211K	Gain on Disposition of Property	(22,422.87)	24,200.00	1,777.13	0.00

Currency: USD
Balance Type: Year to Date
COMPANY Range: 01 to 06

COMPANY: 01 BOSTON GAS COMPANY

G/L ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
40500	AMORT-INTANGIBLE	0.00	6,379,256.72	2,735,846.68	3,643,410.04
40801	F. I. C. A. TAXES	0.00	0.00	18,300.43	(18,300.43)
40805	STATE UNEMPLOYMENT TAXES	0.00	187,220.00	179,662.00	7,558.00
40808	STATE FRANCH TAX-CURRENT	0.00	28,906,827.00	32,385,931.00	(3,479,104.00)
40809	STATE FRANCH TAX-DEFERRED	0.00	48,226,605.00	38,019,188.00	10,207,417.00
40810	CITY & TOWN PROPERTY TAX	0.00	16,554,000.00	2,875,000.00	13,679,000.00
40811	AUTO EXCISE TAX	0.00	124,597.90	1,359.75	123,238.15
40813	STATE USE TAX	0.00	17,161.42	0.00	17,161.42
4081K	Taxes Other Than Income Taxes,	0.00	5,988,798.69	2,396,142.03	3,592,656.66
40901	PROVISION FED INCOME TAX	0.00	79,847,386.00	79,847,386.00	0.00
4091K	Income Taxes, Utility Operating	0.00	198,267,669.00	258,660,527.00	(60,392,858.00)
41000	PROV DEFERRED FED INC TAX	0.00	278,097,256.00	221,125,296.00	56,971,960.00
41200	INCOME FROM LEASED PLANT TO OTH	0.00	316,827.84	367,990.73	(51,162.89)
41800	NONOPERATING RENTAL INCOM	0.00	(432,570.77)	153,048.67	(585,619.44)
42100	MISC NONOPERATING INCOME	0.00	0.00	3,285.73	(3,285.73)
42101	MISC NONOPER INC OR EXP	0.00	310,000.00	362,105.62	(52,105.62)
4211K	Gain on Disposition of Property	0.00	25,977.13	25,977.13	0.00
42500	MISCELLANEOUS AMORTIZATIONS	0.00	51,549.00	0.00	51,549.00
4261K	Donations	0.00	346,191.14	42,922.72	303,268.42
4264K	Expenditures for Certain Civic,	0.00	129,040.91	10,867.54	118,173.37
4265K	Other Deductions	0.00	1,792,921.82	1,780,000.00	12,921.82
42700	INTEREST LONG TERM DEBT	0.00	16,994,247.72	139,316.07	16,854,931.65
42800	AMORT DEBT PREMIUM & EXP	0.00	9,441,614.07	8,625,963.11	815,650.96
43000	INT ON DEBT TO ASSOC COMP	0.00	29,690,612.91	4,629,240.15	25,061,372.76
4300K	Interest on Debt to Associated	0.00	33,910,649.37	2,050,501.88	31,860,147.49
43100	OTHER INTEREST EXPENSE	0.00	2,068,263.13	9,218,063.43	(7,149,800.30)
43200	INTEREST CHGD TO CONST-CR	0.00	737,113.64	3,237,620.48	(2,500,506.84)
48000	REV-RESIDENTIAL SALES	0.00	(368,147,582.92)	(114,559,541.47)	(253,588,041.45)
4800K	Residential Sales	0.00	(145,551,849.92)	0.00	(145,551,849.92)
48100	REV-COMMER & INDUST SALES	0.00	(144,843,454.23)	(39,323,981.87)	(105,519,472.36)
4810K	Commercial and Industrial Sales	0.00	(58,711,091.16)	250,000.00	(58,961,091.16)
48200	REV-SALES TO PUBLIC AUTH	0.00	(1,198,641.64)	(378,098.12)	(820,543.52)
4820K	Sales to Public Authorities	0.00	(8,150,569.37)	0.00	(8,150,569.37)
48300	REV-SALES FOR RESALE	0.00	(2,244,390.72)	(88,555.80)	(2,155,834.92)
4830K	Sales for Resale	0.00	(1,283,780.90)	0.00	(1,283,780.90)
48700	REV-PENALTIES CHARGED NET	0.00	(720,333.14)	(191,686.77)	(528,646.37)
48800	MISC SERVICE REVENUES	0.00	(60,681.55)	(807,446.82)	746,765.27
48900	REV-TRANSPORTATION GAS	0.00	(15,776,905.66)	29,319,477.81	(45,096,383.47)
49500	OTHER GAS REVENUES	0.00	57,260,690.40	75,461,826.46	(18,201,136.06)
5020K	Steam Expenses	0.00	52.30	52.30	0.00
5930K	Maintenance of Overhead Lines	0.00	5,244.75	5,244.75	0.00
71800	OTHER PROCESS PRODUCT EXP	0.00	13,140.05	1,215.91	11,924.14
73500	PROD-MISC PRODUCTION EXP	0.00	1,402,131.52	347,547.21	1,054,584.31
73600	PROD - RENTS	0.00	173,184.14	46,686.10	126,498.04

Intangibles With 5 year amortization
G/L Account 30301

DESCRIPTION	PRINCIPAL	Unamort. Bal. @ 12/31/00	2001 Amortization	Unamort. Bal. @ 12/31/01	2002 Amortization	Unamort. Bal. @ 12/31/02	2003 Amortization
Compas Project commence 12/31/96	1,410,642.32	141,064.23	141,064.23	0.00	0	0.00	0
Broker Management System commence 12/31/96	1,604,733.28	160,473.33	160,473.33	(0.00)	0	(0.00)	0
Pillar Budgeting commence 12/31/96	130,028.66	13,002.87	13,002.87	(0.00)	0	(0.00)	0
Broker Management System Commence 12/31/97 Job 455-7901	241,398.24	72,419.47	48,279.65	24,139.82	24,139.82	-	0
Electronic Broker Comm. Commence 12/31/97 Job 484-7978	84,741.17	25,422.35	16,948.23	8,474.12	8,474.12	-	0
FLEET Management Installation Commence 12/31/99 C00014	91,556.22	64,089.35	18,311.24	45,778.11	18,311.24	27,466.87	18,311.24
FMS Service Pipe 2 Commence 12/31/99 C00015	148,882.63	104,217.84	29,776.53	74,441.32	29,776.53	44,664.79	29,776.53
ITRON Replacement Phase 1 Commence 12/31/99 C00016	260,619.97	182,433.98	52,123.99	130,309.99	52,123.99	78,185.99	52,123.99
METRETEK Upgrade Commence 12/31/99 C00019	92,723.55	64,906.49	18,544.71	46,361.78	18,544.71	27,817.07	18,544.71
FWMS Reporting System Commence 12/31/99 C00033	93,074.72	65,152.30	18,614.94	46,537.36	18,614.94	27,922.42	18,614.94
FWMS Logging/Tracking Function Commence 12/31/99 C00150	30,150.26	21,105.18	6,030.05	15,075.13	6,030.05	9,045.08	6,030.05
Altra Gas Management System Commence 12/31/99 C00151	492,755.62	344,928.93	98,551.12	246,377.81	98,551.12	147,826.69	98,551.12
FWMS 4.01 Upgrade Commence 12/31/99 C00164	95,828.55	67,079.99	19,165.71	47,914.28	19,165.71	28,748.57	19,165.71
BMS-Self Balancing + True-up 1998 Commence 12/31/99	293,016.00	146,508.00	58,603.20	87,904.80	58,603.20	29,301.60	58,603.20
Totals	5,070,151.19	1,472,804.31	699,489.82	773,314.50	352,335.45	420,979.05	319,721.50

(1)

BOSTON GAS COMPANY
Intangibles With 7 year amortization
G/L Account 30301
Actuals @ 12/31/02

DESCRIPTION	Project #	2001 PRINCIPAL	2002 ADDT'L COSTS	TOTAL COSTS	First Yr Amort 2001 Amortization	Unamort. Bal. @ 12/31/01	2002 Amortization	Unamort. Bal. @ 12/31/02	2003 Amortization
CAD Integration 12/31/2001	C00395	1,073,413.83		1,073,413.83	76,672.42	996,741.41	153,344.83	843,396.58	153,344.83
Excelergy 12/31/2001	C00168	1,938,082.17		1,938,082.17	138,434.44	1,799,647.73	276,868.88	1,522,778.85	276,868.88
BMS 12/31/2001	C00169	1,286,969.48		1,286,969.48	91,926.39	1,195,043.09	183,852.78	1,011,190.31	183,852.78
Stoner System 12/31/2001	C00460	226,685.17	121,986.19	348,671.36	16,191.80	332,479.56	49,810.19	282,669.37	49,810.19
Total 7 year amortizations		4,525,150.65		4,647,136.84	323,225.05	4,323,911.79	663,876.69	3,660,035.10	663,876.69

(2)

Intangibles With 10 year amortization
G/L Account 30301

	Gross	Unamort. @ 12/31/00	Monthly Amort	2001	Unamort. @ 12/31/01	2002	Unamort. @ 12/31/02	2003
Field Work 12/31/97	2,883,705.56							
	247,487.47							
	39,810.65							
	3,171,003.68	2,061,152.36	26,425.03	317,100.37	1,744,051.99	317,100.37	1,426,951.62	317,100.37
CAD 12/31/99	961,382.62	818,339.21	8,011.52	96,138.26	722,200.95	96,138.26	626,062.69	96,138.26
Field Data Capture 12/31/2000	3,865,250.85	3,671,988.33	32,210.42	386,525.04	3,285,463.29	386,525.04	2,898,938.25	386,525.04
(Additional Expenditures of $1,935.00 were recognized in CY02 for Field Data Capture, but the depreciation of $96.75 was not booked)								
Total 10 year amortizations	7,997,637.15	6,551,479.90	66,646.97	799,763.67	5,751,716.23	799,763.67	4,951,952.56	799,763.67

(3)

BOSTON GAS COMPANY
Amortization of IT Costs
as of 12/31/02

Year 2001	Project #	Closed	Est. Life	2001 BGC Gross	2002 ADDITIONAL COSTS	Total Costs	2001 Amort	Unamortized Balance 12/31/01	2002 Amort	Unamortized Balance 12/31/02	2003 Amort
7 Year Assets											
Oracle	K00887	6/28/01	7yrs	1,899,281.35	8,901.88	1,908,183.23	135,662.95	1,763,618.40	272,597.60	1,499,922.68	272,597.60
Supply Chain	K00891	6/28/01	7yrs	325,045.08	2,076.77	327,121.85	23,217.51	301,827.57	46,731.69	257,172.65	46,731.69
HR System	K00190	11/4/01	7yrs	405,191.14	25,472.97	430,664.11	28,942.22	376,248.92	61,523.44	340,198.45	61,523.44
Fixed Assets	K00388	11/1/01	7yrs	53,501.89	25,158.16	78,660.05	3,821.56	49,680.33	11,237.15	63,601.34	11,237.15
Total 2001 project adds				2,683,019.46	61,609.78	2,744,629.24	191,644.24	2,491,375.22	392,089.88	2,160,895.12	392,089.88 (4A)
Year 2002											
7 Year Assets											
Supply Chain - Phase 2	K00888		7yrs			138,803.78			9,914.56	128,889.22	19,829.11
Financial Data Warehouse	K00889		7yrs			130,525.66			9,323.26	121,202.40	18,646.52
Oracle Accounting Ph 2	K00890		7yrs			441,331.08			31,523.65	409,807.43	63,047.30
Corp Web Based Reporting System	K03039		7yrs			130,299.92			9,307.14	120,992.78	18,614.27
Oracle Financial System Ph III	K03043		7yrs			298,726.92			21,337.64	277,389.28	42,675.27
IT Telecommunications	K03046		7yrs			445,520.35			31,822.88	413,697.47	63,645.76
Sales & Use Tax System	K03041		7yrs			141,046.32			10,074.74	130,971.58	20,149.47
Peoplesoft Release 8.0	K03801		7yrs			639,786.99			45,699.07	594,087.92	91,398.14
Reduce Network Strategic Develop	K03045		7yrs			356,420.86			25,458.63	330,962.23	50,917.27
Field Data Capture System	K00405		7yrs			88,266.35			6,304.74	81,961.61	12,609.48
IT Tech Plan & Integration Emporium	K00927		7yrs			753,691.55			53,835.11	699,856.44	107,670.22
Subtotal						3,564,419.78			254,601.42	3,309,818.36	509,202.81 (4B)
10 Year Assets											
Eastern Ent. Integration Related	K00390		10yrs			23,616,071.51			1,180,803.58	22,435,267.93	2,361,607.15
Subtotal						23,616,071.51			1,180,803.58	22,435,267.93	2,361,607.15
Total IT projects						29,925,120.53			1,827,494.88	27,905,981.41	3,262,899.84
					27,242,101.07						

A
Customer Sys

(c)

Adjustments to Amortization

Ln No.				
1	CRIS Amortization	$	2,361,607	Page 29
2	% to Essex		7.6%	44,630 # of meters
3			($179,482)	587,820 = 7.6%
4				
5	Adjustment to Amortization			
6	from Boston to Essex		**($179,482)**	(E)
7				
8				
9				
10				
11	2001 Total 7 Yr. Assets		$718,318	~ Colonial Amortizations
12	2002 Total 7 Yr. Assets		$416,661	- 4B
13	less Sales & Use Tax &			
14	Enporion		÷7	
15			**$162,140**	
16				
17				
18	Adjustment to Amortization			
19	from Colonial to Boston		**$162,140**	(F)
20				
21				
22	Total Adjustment To			
23	Amortization		**($17,342)**	

COLONIAL GAS COMPANY
Amortization of New York IT Costs
Actuals @ 12/31/2002

Year 2001	Project #	Closed	Est. Life	2001 COSTS	2002 ADDIT'L COSTS	TOTAL COSTS	2001 Amort	Unamortized Balance 12/31/01	2002 Amort	Unamortized Balance 12/31/02
7 Year Assets										
Oracle	K00887	6/28/01	7yrs	510,731.13	2,393.81	513,124.94	36,480.80	474,250.33	73,303.56	400,946.77
Supply Chain	K00891	6/28/01	7yrs	87,408.08	558.53	87,966.61	6,243.43	81,164.65	12,566.66	68,597.99
HR System	K00190	11/4/01	7yrs	90,428.94	5,629.14	96,058.08	6,459.21	83,969.73	13,722.58	70,247.15
Fixed Assets	K00388	11/1/01	7yrs	14,387.07	6,781.13	21,168.20	1,027.65	13,359.42	3,024.03	10,335.39
				702,955.22	15,362.61	718,317.83	50,211.09	652,744.13	102,616.83	550,127.30
Year 2002										
7 Year Assets										
Supply Chain - Phase 2	K00888		7yrs			37,326.57			2,666.18	34,660.39
Financial Data Warehouse	K00889		7yrs			35,099.40			2,507.10	32,592.30
Oracle Accounting Ph 2	K00890		7yrs			117,735.11			8,409.65	109,325.46
Oracle Financial System Ph III	K03043		7yrs			16,809.57			1,200.68	15,608.89
Sales & Use Tax System	K03041		7yrs			8,436.78			602.63	7,834.15
Peoplesoft Release 8.0	K03801		7yrs			118,180.91			8,441.49	109,739.42
Reduce Network Strategic Develop	K03045		7yrs			74,861.43			5,347.25	69,514.18
Field Data Capture System	K00405		7yrs			16,647.72			1,189.12	15,458.60
IT Tech Plan & Integration Emporium	K00927		7yrs			157,115.04			11,222.50	145,892.54
Subtotal						582,212.53			41,586.60	540,625.93
10 Year Assets										
Eastern Ent. Integration Related	K00390		10yrs			6,456,033.80			322,801.69	6,133,232.11
Subtotal										
Total all NY IT projects						7,756,564.16			414,599.38	7,326,602.17

move to Boston

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Rate Base Adjustment

Rate Base Adjust

NO

NO

582,212.53
157,115.04
8,436.78
416,661 TO 4B

BOSTON GAS COMPANY
Leasehold Improvements
12/31/02

	12/31/02 Asset Balance	12/31/02 Accumulated Amortization	2002 Actual Amortization	2003 Projected Amortization
Rivermoor	$217,767	($25,988)	$18,635	$22,562
Beacon	109,339	(14,925)	11,356	0
Lynn/Salem	358,428	(15,479)	11,688	29,237
Wilmington	1,700,987	(166,878)	113,936	113,936
Waltham - Second Avenue	107,450	(5,969)	5,969	5,373
~~Entry booked twice in 2001~~ Reversal	~~41,877~~	22	(22)	0
~~Total Leasehold Improvements~~	~~$2,535,849~~	($229,218)	$161,562	$171,108
~~Reversal of entry booked twice in 2001~~	~~(41,877)~~			0
Adjusted Leasehold Improvements	$2,493,972			
Asset G/L # 31635	$176,088			
Asset G/L # 36125	182,340			
Asset G/L # 39005	2,177,421			
Per G/L	$2,535,849	($229,218)	$161,562	
AJE booked in 2003	(41,877)	G/L # 25701	G/L # 40400	
Adjusted G/L	$2,493,972			

out of rate base

G:\FINACCT\2003 Rate Case\[Bos Leasehold Improve Annualized.xls]Lynn_Salem

Boston Gas Company
Adjustments To Taxes Other Than Income
Test Year Ended December 31, 2002

Taxes Other Than Income: A. Property Tax Expense

	Column A Description	Column B
1	Annualized Property Taxes See P. Tax Exhibit	15,718,022
2	Less: Non-Utility & Held For Future Use Property Taxes OTE Report.	(88,004)
3	Adjusted Annualized Property Taxes	15,630,018
4	Property Tax Expense in 2002	(13,679,000)
5	**Total Property Tax Adjustment**	**1,951,018**

Annual Report of .....Boston Gas Company.....Year ended December 31, 2002

UTILITY PROPERTY (Account 121)

Give particulars of all investments of the respondent in physical property not devoted to utility operations.

Line No.	Description of Location (a)	Book Value at End of Year (b)	Revenue for the year (c)	Expense for the year (d)	Net Revenue for Year (e)
1	Land - 97,120 Sq. Feet off				
2	Broad St., Danvers	0	0	7,078	(7,078)
3					
4	Land - 18,080 Sq. Feet				
5	Endicott St., Danvers	0	0	984	(984)
6					
7	Land - 36,282 Sq. Feet off				
8	Railroad St., Revere	0	0	1,648	(1,648)
9					
10	Land - 2,790 Sq. Feet				
11	Shaw St., Braintree	0	0	103	(103)
12					
13	Land - 2,614 Sq. Feet				
14	Main St., Leominster	0	0	45	(45)
15					
16	Land - 145,673 Sq. Feet				
17	Robin & Rover Sts., Everett	0	0	19,708	(19,708)
18					
19	Land - 9,550 Sq. Feet				
20	Pleasant St., Clinton	0	0	458	(458)
21					
22	Land - 780 Sq. Feet				
23	Grove St., Arlington	0	0	275	(275)
24					
25	Land - 30,202 Sq. Feet				
26	River St., Beverly	0	0	3,589	(3,589)
27					
28	Land - 14,990 Sq. Feet				
29	River St., Beverly	0	0	1,795	(1,795)
30					
31					
32					
33	FUTURE USE PROPERTY - EVERETT			52,321	
34					
35					
36					
37					
38					
39					
40	TOTALS	$0	$0	$35,683	($35,683)

TOTAL $88,004

CITY OF EVERETT
484 BROADWAY
EVERETT, MA 02149
35 8171

FISCAL 2003
FIRST HALF REAL ESTATE TAX BILL

H00007-000150

City Hall Office Hours: Mon. - Fri, 8:00AM-4:00PM
Mon. Eve, 7:00PM-9:00PM

Phone: (617) 394-2240

Remove Remit Copy at perforation and mail with your check payable to: **City of Everett**

Mail Payments to: CITY OF EVERETT
484 Broadway
Everett, MA 02149

If you have questions on your valuation or assessment or exemptions, you should contact the Board of Assessors at (617) 394-2205.

If you have questions on payments, you should contact the Collectors Office at (617) 394-2240.

BOSTON GAS CO
C/O KEYSPAN ENERGY DELIVE
201 RIVERMOOR ST
WEST ROXBURY, MA 02132-4905

Collector of Taxes: Domenico D'Angelo

APPLICATIONS FOR ABATEMENTS DUE TO ASSESSOR'S BY 01/13/2003

Assessed owner as of 01/01/2002

Tax Rate	Residential	Open Space	Comm.	Industrial
Per $1000	$ 7.63	$ 0.00	$25.81	$25.81

Your Real Estate Tax for the fiscal year beginning July 1, 2002 and ending June 30, 2003 on the Parcel of REAL ESTATE described below is as follows:

PROPERTY DESCRIPTION

The Commonwealth of Massachusetts

City of Everett
484 Broadway
Everett, MA 02149

ISSUE DATE: 12/13/2002

PARCEL NUMBER: H00007-000150

LOCATION: 0 ROVER ST		
Area: 0.004 sq feet	CLASS: 400	
BOOK: 12367	PAGE: 335	
LAND:	78.2%	$3,378,000
BUILDING:	21.8%	$942,500
TOT. VALUE:	100%	$4,320,500

TAX SUMMARY

Real Estate Tax	$111,512.11
Total Tax & Special Assessments	$111,512.11

	1st Payment Due Jan. 13, 2003	2nd Payment Due May 1, 2003
Tax	$55,756.06	$55,756.05
Total Liens		
Payments		
Exemptions		
Balance	$55,756.06	$55,756.05
Pay this Amount ➡		**$55,756.06**
Due & Payable Jan. 13, 2003 ➡		**$55,756.06**

BOSTON GAS CO
C/O KEYSPAN ENERGY DELIVE
201 RIVERMOOR ST
WEST ROXBURY,MA 02132

Interest at the rate of 14% per annum will accrue on payments not made by the due date from the first day of the date of issue until payment is made. See reverse side for important information.

TAX PAYER COPY
REAL ESTATE TAX

01 03 041873 0005575606 011303 00111512113

TOTAL RE TAX $111,512

UTILITY BUILDINGS (21.8%) $24310
LAND (78.2%) 87,202
$111,512

LAND - NON UTILITY (145,673 sq ft)	$ 19,708	22.6%
- FUTURE USE (386,213 sq ft)	52,321	60.0%
- UTILITY (111,478 sq ft)	15,173	17.4%
643,364 sq ft	$ 87,202	100%

INVENTORY LISTING OF FIXED ASSETS

BOSTON GAS COMPANY

[redacted]

RS-25-2
AS OF DEC 31, 1998

ASSET NUMBER	ASSET DESCRIPTION	VENDOR NUMBER	PURCH DATE	N U	MANUF NUMBER	WORK ORDER	REFNO	COST
[redacted]								
700C05750001	108450 SQ FT ROVER ST.		11/73	N		8888	93001	207,396.50
700C05750002	226513 SQ FT ROVER ST.		11/73	N		8888	78174	103,283.78
700C05750003	EVERETT PROP TAX 90/91/92	999999	12/92	N			JE459	50,265.46
700C05750004	EVERETT PROP TAX 93/94		12/93	N			JE457	24,182.15
700C05750006	EVERETT PROP TAX 94/95		12/94	N			JE444	24,927.20
700C05750008	EVERETT PROP TAX 95/95		12/95	N			JE289	23,314.00
700C05750010	EVERETT PROP TAX FY 96		12/96	N			JE236	23,589.04
700C05750012	EVERETT PROP TAX FY96		12/97	N			JE487	23,896.44
93TC05750001	51,250 SQ. FT., ROVER ST.		11/73	N		8888	93001	34,849.46
DPU/SUB ACCOUNT TOTAL 9 ITEMS								515,704.03
[redacted]								
90TC05750001	25000 SQ FT ROVER ST.		11/73	N		8888	93001	16,999.67
91TC05750001	70,784 SQ FT ROBIN ST		11/73	N		8888	93001	48,096.89
92TC05750001	49889 SQ FT ROVER ST.		11/73	N		8888	93001	33,770.16
DPU/SUB ACCOUNT TOTAL 3 ITEMS								98,866.72
30301-MISC INTANG PL-OTH								
704C15320001	DATALOGGER SOFTWARE-EVE	025710	09/98	N	MMS SOFTWARE	7920	61477	4,681.00
704C15320002	AFUDC	041160	09/98	N		7920	AFUDC	89.24
DPU/SUB ACCOUNT TOTAL 2 ITEMS								4,770.24
[redacted]								
706C00680001	CANRON LAND 20000 SF TR FR L		12/77	N			78339	31,714.00
706C03050001	LOT3 179760 SF D & E		03/62	N			78143	15,203.06
706C03360001	LAND FROM BOS & MAINE RR 219		12/61	N			78200	7,036.72
706C03400001	LOT E-1 45962 SF		02/65	N			0	8,391.84
706C03400002	AREA AT ALGONQUIN METER HOUS		02/65	N			0	4,679.64
706C03400003	LOC OF NAT GAS TR LINE 3 CO		02/65	N			0	880.00
706C03400004	EG&FA LEGAL EXPENSES ASSOC W		02/65	N			0	487.85
706C03400005	HAY & DAILEY RECORD EASEMENT		02/65	N			0	21.00
706C03400006	PIPE LINE RIGHT OF WAY 54239		02/65	N			0	1.00
706C06350001	SHAHMOON PROP. TR FR LAND-FU		12/82	N			78174	202,148.00
706C06350002	LAND ALLOCATION ADJ OF SHAHM		12/82	N			78174	62,553.23
DPU/SUB ACCOUNT TOTAL								

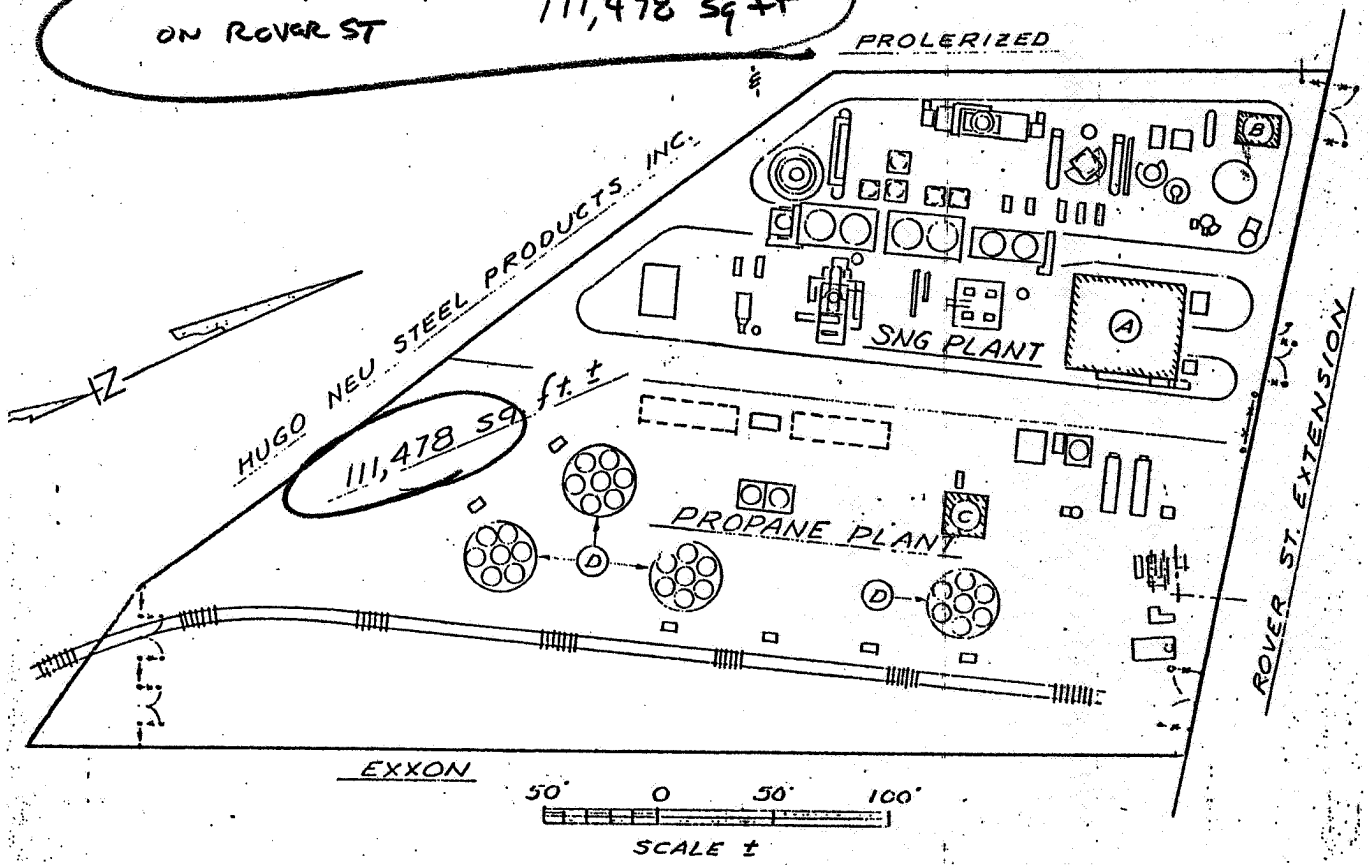
TOTAL SQ FT

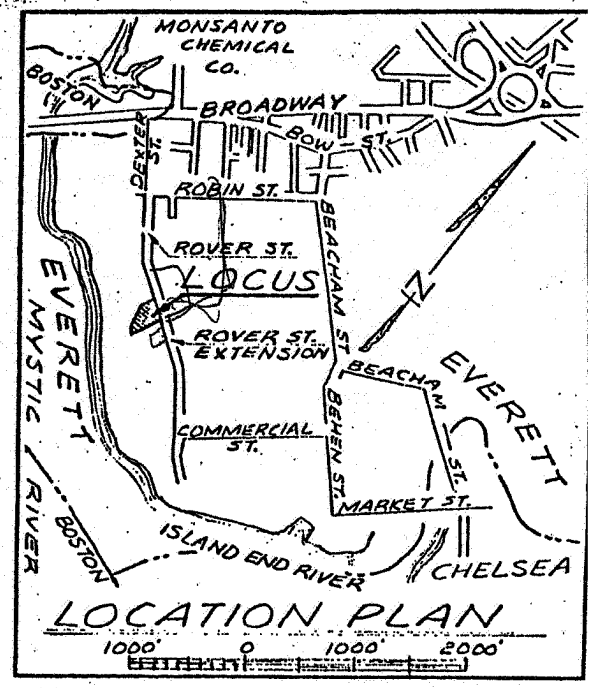
386213

145673

(A) CONTROL HOUSE.
(B) FIRE PUMP HOUSE.
(C) PROPANE PUMP HOUSE.
(D) PROPANE STORAGE TANKS.

UTILITY PROPERTY ON ROVER ST 111,478 sq ft





TITLE ROVER ST. EXTENSION, EVERETT SNG PLANT & PROPANE PLANT	BOSTON GAS COMPANY MAPLOT 2-61	NO.
	SCALE Noted DATE 1986 EXAMINED	
	DRAWN H.E.R. CHECKED APPROVED	
	REVISIONS	

Boston Gas Company
Adjustments To Taxes Other Than Income
Test Year Ended December 31, 2002

Taxes Other Than Income: FICA Taxes

	Column A	Column B Non-Union Payroll Taxes Charged to Cost of Service	Column C Union Payroll Taxes Charged to Cost of Service	
1	Direct	433,391	3,148,524	
2		433,391	3,148,524	
3	Total Direct Payroll Taxes Union & Non-Union			3,581,915
4	Allocated	1,761,925	791,591	
5		1,761,925	791,591	
6	Total Allocated Payroll Taxes Union & Non-Union			2,553,516

		Direct Non-Union Adjustment		
7	Direct Non-Union Adjustment	15,393		
			Direct Union Adjustment	
8	Direct Union Adjustment		191,118	
9	Total Direct Adjustment			206,511

		Allocated Non-Union Adjustment		
10	Allocated Non-Union Adjustment	63,340		
			Allocated Union Adjustment	
11	Allocated Union Adjustment		37,979	
12	Total Allocated Adjustment			101,319
13	Total Payroll Tax Adjustment			307,830

Boston Gas Company
Adjustments to Taxes Other Than Income
Test Year Ended December 31,2002

FICA Taxes Details

		2002 Amount	Adjustment %	Adjustment
Direct Union				
	Medicare	595,085	6.31% (1)	37,662
	Social Security Taxes	2,424,675	6.31%	153,456
	Fed. Unemployment Taxes	31,333	0.00%	0
	Mass. Unemployment Taxes	97,431	0.00%	0
	NYS Unemployment Taxes	0	0.00%	0
Total		3,148,524		**191,118**
Direct Non-Union				
	Medicare	81,913	4.19% (2)	3,442
	Social Security Taxes *	333,754	3.57% (5)	11,951
	Fed. Unemployment Taxes	4,313		0
	Mass. Unemployment Taxes	13,411		0
	NYS Unemployment Taxes	0		0
Total		433,391		**15,393**
Allocated Union				
	Medicare	143,278	5.18% 3)	7,415
	Social Security Taxes	590,526	5.18%	30,563
	Fed. Unemployment Taxes	34,830	0.00%	0
	Mass. Unemployment Taxes	8,708	0.00%	0
	NYS Unemployment Taxes	14,249	0.00%	0
Total		791,591		**37,979**
Allocated Non-Union				
	Medicare	318,908	5.14% 4)	16,398
	Social Security Taxes *	1,314,397	3.57%	46,942
	Fed. Unemployment Taxes	77,525	0.00%	0
	Mass. Unemployment Taxes	19,381	0.00%	0
	NYS Unemployment Taxes	31,714	0.00%	0
Total		1,761,925		**63,340**
TOTAL PAYROLL TAX ADJUSTMENT		**6,135,431**		**307,830**

Adjustment %

	Direct		Allocated	
Union				
Payroll Increases	2,278,123	(1) **6.31%**	$551,998	**5.18%** (3)
Payroll Base	36,077,241		$10,651,958	
Management				
Payroll Increases	208,246	(2) **4.19%**	$1,220,396	**5.14%** 4)
Payroll Base	4,965,989		$23,738,538	
Social Security MAX	3,000	**3.57%** 5)		
	84,000			

Boston Gas Company
Adjustments to Interest on Customer Deposits
Test Year Ended December 31, 2002

Interest on Customer Deposits

Ln No.	Column A	Column B	
1			Balance Sheet
2	Balance of Customer Deposits at December 31, 2002	$1,562,785	- 235.01
3			
4	Interest Rate to be Applied in 2003	2.64%	- Letter
5		---	
6	Expected Interest on Customer Deposits	$41,258	
7			
8	LESS: Test Year 2002 Interest on Customer Deposits	$0	
9		---	
10	**Adjustment**	**$41,258**	
11			

COMPANY: 01 BOSTON GAS COMPANY

G/L ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
233PD	INTERCO PAY DEBT PUSH DOWN	(650,000,000.00)	0.00	0.00	(650,000,000.00)
23400	A/P EASTERN ENTERPRISES	7,500,721.92	2,376,111.29	9,876,833.21	0.00
23401	A/P INTERCOMPANY (Manual)	(227,320,419.57)	403,110,610.57	175,790,191.00	0.00
23404	A/P INTERCOMPANY (system)	(284,277,988.51)	311,674,423.06	27,396,434.55	0.00
23405	A/P ENERGYNORTH	(6,769,665.63)	13,539,332.00	6,769,666.37	0.00
2340K	Accounts Payable to Associated	8,992,696.28	103,849,985.29	112,842,681.57	0.00
23410	A/P BOSTON GAS	0.00	160,867,951.00	160,867,951.00	0.00
23420	A/P - COLONIAL GAS COMPANY	216,818,072.44	0.00	216,818,072.44	0.00
23450	InterCo. FIT-Accrued Taxes	0.00	14,185,632.00	14,185,632.00	0.00
234AC	NET AP ASSOCIATED COMPANYS	(27,226,175.37)	95,027,874.10	102,591,826.60	(34,790,127.87)
234TK	Fleet Accounts Payable Intercom	(444,736.02)	899,544.64	454,808.62	0.00
23501	CUST REGULAR DEPOSITS	(1,306,363.50)	0.00	256,421.50	(1,562,785.00)
23601	ACC REAL ESTATE&PERSONAL	(4,090,562.96)	1,625,082.15	1,425,192.93	(3,890,673.74)
23602	ACCRUED FICA	(369,442.59)	0.00	0.00	(369,442.59)
23605	ACCRUED AUTOMOBILE EXCISE	(234,996.00)	0.00	0.00	(234,996.00)
23607	ACCRUED STATE FRANCH-PREV	11,144,177.28	6,958,208.00	6,958,208.00	11,144,177.28
23608	ACCRUED STATE FRANCH-CUR	(4,745,419.00)	1,309,500.00	4,165,437.00	(7,601,356.00)
2360K	Taxes Accrued	(438,103.52)	286,102.20	426,909.91	(578,911.23)
23615	CURR DEF STATE FRANCH TAXES	3,783,141.10	0.00	0.00	3,783,141.10
23616	STATE FR TAX PAYMTS-CURR	1,309,500.00	0.00	1,309,500.00	0.00
23702	INT ACCR SHORT TERM DEBT	(7,432.64)	0.00	0.00	(7,432.64)
23703	INT ACCRUED CUST DEPOSITS	(609,596.68)	498,850.59	9,200.36	(119,946.45)
23721	ACCR INT UTILITY POOL	(319,616.43)	320,188.61	572.21	(0.03)
23731	ACCR INT-MED NOTE 2011	(145,621.56)	0.00	78,128.44	(223,750.00)
23732	ACCR INT-MED NOTE 2019	(102,069.64)	0.00	54,905.36	(156,975.00)
23733	ACCR INT-MED NOTE 2005	(216,282.18)	0.00	116,342.82	(332,625.00)
23734	ACCR INT-MED NOTE 2010	(157,359.37)	0.00	84,640.96	(242,000.33)
23735	ACCR INT-MED NOTE 2020	(79,246.57)	0.00	42,628.43	(121,875.00)
23736	ACCR INT-MED NOTE 2/22/11	(146,301.38)	0.00	78,698.62	(225,000.00)
23737	ACCR INT-MED NOTE 2021	(243,171.23)	16,921.23	113,125.00	(339,375.00)
23738	ACCR INT-MED NOTE 7/5/22	(135,414.18)	0.00	72,836.15	(208,250.33)
23739	ACCR INT-MED NOTE 7/10/18	(135,414.18)	0.00	72,836.15	(208,250.33)
23740	ACCR INT-MED NOTE 7/10/17	(108,323.92)	0.00	58,275.75	(166,599.67)
23741	ACCR INT $10M MTN 1/15/2019	(112,652.03)	0.00	60,597.97	(173,250.00)
23742	ACCR INT $6M MTN 1/15/2024	(68,078.92)	0.00	36,621.08	(104,700.00)
23743	ACCR INT $5M MTN 1/15/2016	(56,326.03)	0.00	30,298.97	(86,625.00)
23744	ACCR INT $5M MTN 1/15/2014	(56,326.04)	0.00	30,298.96	(86,625.00)
23745	ACCR INT $10M MTN 4/01/2016	(112,652.04)	0.00	60,597.96	(173,250.00)
23746	ACCR INT $2M MTN 1/24/14	(27,637.84)	0.00	14,862.49	(42,500.33)
23747	ACCR INT $12M MTN 11/30/06	4,356.24	0.00	262,056.24	(257,700.00)
23748	ACCR INT $20M MTN 10/1/25	(235,704.62)	0.00	126,795.05	(362,499.67)
23749	ACCR INT $5M MTN 10/1/25	(58,923.83)	0.00	31,700.84	(90,624.67)
23750	ACCR INT $5M MTN 10/15/15	(57,704.62)	0.00	31,045.05	(88,749.67)
23751	ACCR INT $10M MTN 11/30/12	(110,541.92)	0.00	59,458.41	(170,000.33)

KEYSPAN
Energy Delivery

KeySpan Energy Delivery
201 Rivermoor Street
West Roxbury, Massachusetts 02132
Tel 617 723-5512

Ms. Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

January 28, 2003

RE: 220 CMR 26.09, Interest on Customer Deposits
220 CMR 26.10, Late Payment Charges

Dear Ms. Cottrell:

In accordance with 220 CMR 26.09, Keyspan Energy Delivery is providing the Department of Telecommunications and Energy with a calculation of the new interest rate on customer deposits. As shown on the attached page the revised annual interest rate on customer deposits is 2.64% per year. This rate is based on the 2002 year end two year treasury note. This rate will be effective February 1, 2003 through January 31, 2004

In accordance with 220 CMR 26.10, Keyspan Energy Delivery is also providing the Department with a calculation of the new late payment charge. As shown on the attached pages the revised charge is 1.00% per month. The rate has been determined in accordance with the Department's June 13, 1997, letter on the appropriate method of calculation. This rate will be effective February 1, 2003 through January 31, 2004.

These new rates will apply to customers in Boston, Essex, and Colonial service territories.

If you have any questions on this matter please contact me at (781) 466-5407.

Sincerely,

Ann Leary
Manager, Rates

Attachments

cc: Kevin Brannelly, Director, Rates Division
George Yiankos, Director, Gas and Water Division
Karen Robinson, Director, Consumer Division
Robert Sydney, Division of Energy Resources
Joseph Rogers, Office of the Attorney General

KEYSPAN ENERGY DELIVERY

Calculation of Non-Residential Late Payment Charge
Effective February 1, 2003 through January 31, 2004

220 CMR 26.10

2002 Year End Two Year Treasury Note Yield 1/	2.64%
Allowed Premium	10.00%
Yearly Rate	12.64%
Monthly Rate ((1+Yearly Rate)^1/12)-1	**1.00%**

1/ Federal Reserve Statistical Release, H.15 (519), on January 21, 2003.

Calculation of Interest on Customer Deposits
Effective February 1, 2003 through January 31, 2004

220 CMR 26.09

2002 Year End Two Year Treasury Note Yield 1/	2.64%
Yearly Rate	2.64%

1/ Federal Reserve Statistical Release, H.15 (519), on January 21, 2003.

.*:Rate of interest in money and capital markets
.F.*:Federal Reserve System
.F.L.:Long-term or capital market
.F.L.G.:Government securities
.F.L.G.F.:Federal
.F.L.G.F.C.*:Constant maturity
.F.L.G.F.C.Y02.:Two-year
:. seasonally adjusted
Twelve months ending December

LDS ON TREASURY SECURITIES AT CONSTANT, FIXED MATURITY ARE
STRUCTED BY THE TREASURY DEPARTMENT, BASED ON THE MOST
IVELY TRADED MARKETABLE TREASURY SECURITIES. YIELDS ON
SE ISSUES ARE BASED ON COMPOSITE QUOTES REPORTED BY U.S.
ERNMENT SECURITIES DEALERS TO THE FEDERAL RESERVE BANK OF
YORK. TO OBTAIN THE CONSTANT MATURITY YIELDS, PERSONNEL AT
ASURY CONSTRUCT A YIELD CURVE EACH BUSINESS DAY AND YIELD
JES ARE THEN READ FROM THE CURVE AT FIXED MATURITIES.

---

eased on 01/21/2003

	tcm2y
5	6.31
7	6.45
3	8.33
9	10.11
)	11.73
L	14.57
2	12.80
3	10.21
1	[illegible].67
5	[illegible].27
5	[illegible].86
7	7.42
3	8.10
)	8.57
)	8.16
.	6.49
:	4.77
3	4.05
1	5.94
1	6.15
5	5.84
'	5.99
1	5.13
1	5.43
1	6.26
.	3.83
:	2.64

YSPAN CORPORATION

Account Analysis Report
Line Item
Period: DECEMBER-02 To DECEMBER-02

Report Date: 24-FEB-2003 08:39
Page: 1 of 1

Currency: USD
Accounts From: 01-000-000000-000-23501-000000-000-00
To: 01-Z-Z-Z-23501-Z-Z-Z
Balance Type: Actual

Period: DECEMBER-02

rce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	Misc Recei	NE BGC2700 BD: 02-JAN-03 10:25	NE BGC270	01-000-000000-000-23501-000000-000-01				40,054.50
curring	Misc Recei	NE BGC2700 BD: 02-JAN-03 10:25	NE BGC270	01-000-000000-000-23501-000000-000-01	Created by			216,367.00
Total for Period: DECEMBER-02								256,421.50

Beginning Balance: 1,306,363.50 CR

Ending Balance: 1,562,785.00 CR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: DECEMBER-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description Line Item	Debits	Credits
nual	JE	NE MUL8009 KQ 05-JAN-2003 16:2	NE MUL800	01-712-005308-594-43100-000000-712-01	REVERSE INT		102,996.00
curring	JE	NE BGC6650 KQ: 16-DEC-02 10:51	NE BGC665	01-712-005308-594-43100-000000-712-01	INTEREST ON	8,583.00	
Total for Period:		DECEMBER-02				8,583.00	102,996.00

Beginning Balance: 94,413.00 DR

Ending Balance: 0.00 DR

2002 EXPENSE

and Total for report from JANUARY-02 through DECEMBER-02	102,996.00	102,996.00

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: JANUARY-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 04-FEB-02 16:02	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		JANUARY-02					8,583.00	

Beginning Balance: 0.00 DR

Ending Balance: 8,583.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: FEBRUARY-02

ırce	Category	Batch Name	JE Name	Accounting Flexfield	Description Line Item	Debits	Credits
:urring	JE	NE BGC6650 KQ: 15-FEB-02 12:36	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON	8,583.00	
Total for Period:		FEBRUARY-02				8,583.00	

Beginning Balance: 8,583.00 DR

Ending Balance: 17,166.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: MARCH-02

ırce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
ɪurring	JE	NE BGC6650 KQ: 21-MAR-02 08:39	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		MARCH-02					8,583.00	

Beginning Balance: 17,166.00 DR

Ending Balance: 25,749.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: APRIL-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 16-APR-02 10:18	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		APRIL-02					8,583.00	

Beginning Balance: 25,749.00 DR

Ending Balance: 34,332.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: MAY-02

ırce	Category	Batch Name	JE Name	Accounting Flexfield	Description Line Item	Debits	Credits
ɔurring	JE	NE BGC6650 KQ: 21-MAY-02 13:52	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON	8,583.00	
Total for Period:		MAY-02				8,583.00	

Beginning Balance: 34,332.00 DR

Ending Balance: 42,915.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: JUNE-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 14-JUN-02 08:04	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period: JUNE-02							8,583.00	

Beginning Balance: 42,915.00 DR

Ending Balance: 51,498.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: JULY-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 17-JUL-02 11:30	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		JULY-02					8,583.00	

Beginning Balance: 51,498.00 DR

Ending Balance: 60,081.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: AUGUST-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 19-AUG-02 09:54	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		AUGUST-02					8,583.00	

Beginning Balance: 60,081.00 DR

Ending Balance: 68,664.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: SEPTEMBER-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 15-SEP-02 08:42	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		SEPTEMBER-02					8,583.00	

Beginning Balance: 68,664.00 DR

Ending Balance: 77,247.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: OCTOBER-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 24-OCT-02 08:34	NE BGC665	01-712-005308-000-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		OCTOBER-02					8,583.00	

Beginning Balance: 77,247.00 DR

Ending Balance: 85,830.00 DR

Currency: USD
Accounts From: 01-712-005308-000-43100-000000-000-00
To: 01-712-005308-Z-43100-Z-Z-Z
Balance Type: Actual

Period: NOVEMBER-02

urce	Category	Batch Name	JE Name	Accounting Flexfield	Description	Line Item	Debits	Credits
curring	JE	NE BGC6650 KQ: 15-NOV-02 14:24	NE BGC665	01-712-005308-594-43100-000000-712-01	INTEREST ON		8,583.00	
Total for Period:		NOVEMBER-02					8,583.00	

Beginning Balance: 85,830.00 DR

Ending Balance: 94,413.00 DR

Boston Gas Company
Computation of Federal Income and Mass Franchise Tax
Test Year Ended December 31, 2002

			Adjusted Before Rate Increase	Proposed Rate Increase	After Rate Increase
1	**Income Tax Schedule**				
2					
3	Operating Income Before				
4	Income Taxes		28,103,109	60,188,627	88,291,736
5	Less:Interest Costs				
6	Rate Base	626,935,813			
7	Weighted Cost Of Debt	3.92%	24,575,884		24,575,884
8	Net Income		3,527,225	60,188,627	63,715,852
9	Massachusetts Tax	6.50%	229,270	3,912,261	4,141,530
10	Federal Taxable Income		3,297,955	56,276,366	59,574,322
11	Federal Tax	35.00%	1,154,284	19,696,728	20,851,013
12	Amortization Of Excess Deferred Income Taxes (per DTE 93-60)		(209,405)		(209,405)
13	Net Federal and Mass Income Tax		**1,174,149**	23,608,989	**24,783,138**

Boston Gas Company
Return on Rate Base and Capital Structure Summary
Test Year Ended December 31, 2002

	Column A	Column B	Column C	Column D	Column E	Column F
1		Capital	Elimination of		Adjusted	Capital
2		Structure	Goodwill		Capital	Structure
3	Description	31-Dec-02	Adjustments		Structure	Percentage
4	Long Term Debt	210,000,000			210,000,000	32.01%
5	Preferred Stock	13,840,295		(1,500,000)	12,340,295	1.88%
6	Common Equity	574,063,675	(140,284,582)		433,779,093	66.11%
7	Acquisition Debt	650,000,000	(650,000,000)		0	
8	**Total Capitalization**	1,447,903,970	(790,284,582)	(1,500,000)	656,119,388	100.00%

		Imputed Capital Structure	Cost	Cost of Capital *Col B x Col C*
9				
10				
11				
13	Long Term Debt	48.16%	8.14%	3.92%
14	Preferred Stock	1.84%	6.42%	0.12%
15	Common Equity	50.00%	12.18%	6.09%
16	**Total Capitalization**			
17	**Weighted Avg. Cost of Capital**			**10.13%**
18	Rate Base (Page 38)			626,935,813
19	**Return on Rate Base**			**63,508,598**

(1) Acquisition Premium
(2) Sinking Fund Adjustment

BOSTON GAS COMPANY
Long Term Debt Summary
WEIGHTED AVERAGE COST OF DEBT

Medium Term Notes

ISSUE MATURITY	AMOUNT OUTSTANDING	EFFECTIVE RATE	INTEREST EXPENSE	AMORTIZATION OF DEBT EXPENSE	DEBT EXPENSE	EFFECTIVE INTEREST RATE
06/01/11	10,000,000	8.95%	895,000	7,968	902,968	9.03%
12/15/19	7,000,000	8.97%	627,900	3,924	631,824	9.03%
01/05/05	15,000,000	8.87%	1,330,500	15,504	1,346,004	8.97%
12/15/10	10,000,000	9.68%	968,000	3,756	971,756	9.72%
12/01/20	5,000,000	9.75%	487,500	1,272	488,772	9.78%
02/22/11	10,000,000	9.00%	900,000	3,744	903,744	9.04%
07/05/22	10,000,000	8.33%	833,000	2,496	835,496	8.36%
07/10/18	10,000,000	8.33%	833,000	2,880	835,880	8.36%
07/10/17	8,000,000	8.33%	666,400	2,304	668,704	8.36%
09/01/21	15,000,000	9.05%	1,357,500	3,756	1,361,256	9.08%
01/15/14	5,000,000	6.93%	346,500	1,872	348,372	6.97%
01/15/16	5,000,000	6.93%	346,500	1,704	348,204	6.96%
04/01/16	10,000,000	6.93%	693,000	6,480	699,480	6.99%
01/15/19	10,000,000	6.93%	693,000	3,000	696,000	6.96%
01/15/24	6,000,000	6.98%	418,800	1,500	420,300	7.01%
01/24/14	2,000,000	8.50%	170,000	540	170,540	8.53%
11/30/06	12,000,000	8.59%	1,030,800	5,000	1,035,800	8.70%
10/01/25	20,000,000	7.25%	1,450,000	56,724	1,506,724	7.53%
10/01/25	5,000,000	7.25%	362,500	14,172	376,672	7.53%
10/15/15	5,000,000	7.10%	355,000	21,216	376,216	7.52%
11/30/12	10,000,000	6.80%	680,000	49,032	729,032	7.29%
12/02/13	5,000,000	6.80%	340,000	23,028	363,028	7.26%
12/01/23	10,000,000	6.95%	695,000	30,144	725,144	7.25%
12/01/24	5,000,000	6.95%	347,500	14,544	362,044	7.24%
	210,000,000	8.01%	16,827,400	276,560	17,103,960	8.14%

Boston Gas Company
Rate Base Summary
Test Year Ended December 31, 2002

Rate Base Calculation

	Column A Description	Column B Per Books	Column C Adjustments	Column D Adjusted
1	Additions:			
2	Utility Plant (DTE Return Page 18)	2,003,202,253	(813,987,223) Page 39	1,189,215,030
3	Other Materials & Supplies	4,753,952	(844,806) Page 40	3,909,146
4	Prepayments	0	0	0
5	Working Capital (DTE Return Page 18)	11,011,853	5,201,638 Page 41	16,213,491
6	Total Additions	2,018,968,058	(809,630,391)	1,209,337,667
7	Deductions:			
8	Work in Progress (DTE Return Page 18)	4 (10,569,449)	0	(10,569,449)
9	Plant Held for Future Use (DTE Return Page 18)	5 (597,003)	0	(597,003)
10	Reserves:		0	
11	Deferred Taxes	6 (98,647,844)	0	(98,647,844)
12	Depreciation (DTE Return Page 13)	2 (448,985,690)	0	(448,985,690)
13	Amortization of Intangible Plant (DTE Return Page 13)	(42,804,360)	22,665,437	3 (20,138,923)
14	Unamortized Pre-1971 ITC (DTE Return Page 33)	7 (1,713,838)	0 Page 39	(1,713,838)
15	Customer Contributions (DTE Return Page 9)	8 (50,855)	0	(50,855)
16	Customer Deposits (DTE Return Page 9)	(1,562,785)	0	(1,562,785)
17	Unclaimed Checks	10 (135,467)	0	(135,467)
18	Total Deductions	(605,067,291)	22,665,437	(582,401,854)
19	**Total Rate Base**	**1,413,900,767**	**(786,964,954)**	**626,935,813**

BOSTON GAS COMPANY
SCHEDULE 6
UTILITY PROPERTY PLANT AND EQUIPMENT
DECEMBER, 2002

	Balance Beginning Of Year	523 Additions	524 Retirements	Adjustments	Balance End Of Month
GAS PLANT					
Production Plant	15,787,969	323,722	-	-	16,111,691
Storage Plant	15,645,439	83,779	-	-	15,729,218
Mains	486,674,385	56,845,513	(2,311,599)	-	541,208,299
Services	350,581,325	32,927,635	(409,574)	-	383,099,386
Other Transmission and Distribution Plant	126,472,539	6,919,826	(771,269)	(94,997)	132,526,098
General Plant	30,362,817	3,199,494	-	-	33,562,311
Misc. Intangible Plant	29,483,464	27,365,316	-	-	56,848,780
Capital Leases	14,833,921	-	-	-	14,833,921
Total Gas Utility Plant In Service	1,069,841,859	127,665,285	(3,492,442)	(94,997)	1,193,919,705
Construction Work in Progress	27,875,146	110,359,588	-	-	138,234,734
Closings to Utility Plant	-	(127,665,285)	-	-	(127,665,285)
Closings to Nonutility Plant	-	-	-	-	
Nonutility and Future Use Property	768,148	-	-	-	768,148
Total Gas Utility Plant	1,098,485,153	110,359,588	(3,492,442)	(94,997)	1,205,257,302

	Balance Beginning Of Year	Provision	Retirements	Cost of Removal & Salvage	Balance End Of Month
Depreciation - Utility Plant in Service	407,984,119	52,397,887	(3,492,442)	(7,903,874)	448,985,690
Amortization - Utility Plant in Service	16,333,951	3,804,972	-	-	20,138,923
Deprec. & Amort. of Nonutility Property	-	-	-	-	-
Depreciation - Capital Leases *	844,804	586,087	-	-	1,430,891
Total Gas Reserve for Depreciation	425,162,874	56,788,946	(3,492,442)	(7,903,874)	470,555,504

Prepared by: Gloria Lopez

Reconciliation of plant from rate case to DTE return

		Amount
Balance per page 18 of DTE return		$ 2,003,202,253
Less: Goodwill	$ 790,284,582	
Plus: accumulated Amortization(page 13 of DTE)	$ 22,665,437	$ (812,950,019)
Add: Capital leases not on page 17-18		$ 14,833,921
Add: non-utility property not on page 17-18		$ 171,145
Total per rate case		$ 1,205,257,300

BOSTON GAS CO[illegible]Y
FASB 109 SCHE[illegible]F TEMPORARY DIFFERENCES

#REF!

3/3/03 11:18 AM

Boston Gas Company
FAS 109 Deferred Tax Detail
12/31/02

	NORMALIZABLE DIFFERENCES AT 12/31/02 DR/(CR)	NON-PROPERTY DIFFERENCES 12-31-02	PROPERTY DIFFERENCES 12-31-02	ITC DIFFERENCE 12-31-02	TOTAL 12-31-02
INTANGIBLE PLANT	0				
SOFTWARE	4,354,671		4,354,671		4,354,671
RIGHTS OF WAY	0				
CAPITAL LEASES	0				
PROPERTY HELD FOR FUTURE USE	0				
NON-UTILITY PLANT (LAND)	0				
CONTRIBUTIONS IN AID	1,744,845		1,744,845		1,744,845
WIP	(4,533,977)		(4,533,977)		(4,533,977)
ALL OTHER P,P&E	(45,271,606)		(45,271,606)		(45,271,606)
SUB-TOTAL P,P&E	(43,543,753)	0	(43,543,753)	0	(43,543,753)
ACCUMULATED DEPRECIATION:					
BOOK AND TAX-CAPITAL LEASES	0				
BOOK-LEASEHOLD *	0				
BOOK-INTANGIBLE PLANT (GOODWILL)	0				
BOOK-INTANGIBLE PLANT SOFTWARE	174,514		174,514		174,514
TAX - INTANGIBLE PLANT SOFTWARE	(673,920)		(673,920)		(673,920)
BOOK-ALL OTHER	120,696,136		120,696,136		120,696,136
TAX-ALL OTHER	(175,300,821)		(175,300,821)		(175,300,821)
	(55,104,091)	0	(55,104,091)	0	(55,104,091)
DEFERRED DEBT DISCOUNT:					
9.00%-DUE 05-15-01 BOOK	0				
9.00%-DUE 05-15-01 TAX	0				
8.75%-DUE 12-15-01 BOOK	0				
8.75%-DUE 12-15-01 TAX	0				
$ 60 MILLION - BOOK	393,731	393,731			393,731
$ 60 MILLION - TAX	(1,762,637)	(1,762,637)			(1,762,637)
OTHER BONDS	0				
NOTES PAYABLE	0				
OTHER-OLD RAR	0				
SUB-TOTAL DEF. DEBT DISCOUNT	(1,368,906)	(1,368,906)	0	0	(1,368,906)
OTHER DEFERRED CHARGES:					
DEFERRED PENSION - EGFA	0				
DEFERRED PENSION - UNION	(2,616,568)	(2,616,568)			(2,616,568)
CONTESTED STATE TAX	0				
CONTESTED STATE TAX-INTEREST	0				
SALEM LNG EXPENSES	0	0			0
PROMOTION ALLOWANCES	0				
NEES ACQUISITION COSTS	366	366			366
DEFERRED ENVIRONMENTAL CHARGES	(3,188,363)	(3,188,363)			(3,188,363)
DEFERRED TANK PAINTING CHARGES	(7,766)	(7,766)			(7,766)
DEFERRED RATE CASE	(141,339)	(141,339)			(141,339)
UNFUNDED ACCUM. BENEFIT	0				
FASB 106	6,412,231	6,412,231			6,412,231
DEFERRED REBATE EXPENSE	0				
REGULATORY ASSET	0				
CLM PROGRAM - TAX BASIS	100,647	100,647			100,647
OTHER	(126,931)	(126,931)			(126,931)
GOODWILL	0				
SUB-TOTAL OTHER DEFERRED	432,277	432,277	0	0	432,277
TOTAL ASSETS	(129,062,500)	(30,414,656)	(98,647,844)	0	(129,062,500)

98647844 (6)

Currency: USD
Balance Type: Year to Date
COMPANY Range: 01 to 06

COMPANY: 01 BOSTON GAS COMPANY

G/L ACCOUNT	Description	Beginning Balance	Debits	Credits	Ending Balance
24846	KEYSPAN GLENWOOD ENERGY CENTER,	0.00	15,323,721.28	15,323,721.28	0.00
24847	KEYSPAN SPAGNOLI ROAD ENERGY CE	0.00	13,072,597.44	13,072,597.44	0.00
24848	KEYSPAN SHOREHAM ENERGY CENTER,	0.00	7,761,539.00	7,761,539.00	0.00
24859	KEYSPAN SERVICES, INC	0.00	78,409.15	78,409.15	0.00
24860	KEYSPAN ENERGY CORP	0.00	33,909,468.62	100,975,154.24	(67,065,685.62)
24960	HOLDCO INTERCO TAXES	0.00	270,446,267.00	232,479,050.00	37,967,217.00
25200	CUST ADVANCES FOR CONSTR	0.00	1,400.00	52,255.00	(50,855.00)
25302	INV TAX CR POST-1970	(2,555,841.98)	842,004.00	0.00	(1,713,837.98)
2530K	Other Deferred Credits	0.00	0.00	606,105.66	(606,105.66)
25316	MISCELLANEOUS	(2,112,329.23)	0.00	3,280,000.00	(5,392,329.23)
25320	DEF RCS	(107,414.41)	538,565.77	421,261.05	9,890.31
25328	DEF UNCLAIMED FUNDS	(109,022.47)	231,526.91	0.00	122,504.44
25330	DEF NET NORMALIZATION SURPLUS	(5,465,663.47)	3,265,127.00	2,829,777.00	(5,030,313.47)
25335	FAS 109 REGULATORY LIABILITY	(1,335,817.52)	3,428,279.00	2,971,175.00	(878,713.52)
25341	DEFER COMPENSATION BOARD OF DIR	0.00	81,325.88	0.00	81,325.88
25344	REGULATORY LIAB	(3,864,000.00)	3,864,000.00	0.00	0.00
25402	ACCRUAL FOR DEPRECIATION	(48,621,795.00)	54,095,645.50	57,871,737.50	(52,397,887.00)
2549D	DEPR CAP LEASE RIVERMOOR	0.35	0.00	0.00	0.35
254AA	DEPR RESERVE 30518	(1,501,846.96)	0.00	71,361.00	(1,573,207.96)
254AB	DEPR RESERVE 30528	(41,464.94)	0.00	1,847.00	(43,311.94)
254AC	DEPR RESERVE 30707	(455,921.00)	0.00	9,912.00	(465,833.00)
254AD	DEPR RESERVE 30708	(50,521.00)	0.00	3,270.00	(53,791.00)
254AE	DEPR RESERVE 31118	(1,024,259.87)	0.00	24,419.00	(1,048,678.87)
254AF	DEPR RESERVE 31128	(2,578,510.15)	0.00	61,305.00	(2,639,815.15)
254AG	DEPR RESERVE 31600	(21,630.11)	0.00	23,681.69	(45,311.80)
254AH	DEPR RESERVE 31607	(4,544,847.45)	0.00	77,362.28	(4,622,209.73)
254AI	DEPR RESERVE 31918	(1,067,999.91)	0.00	1,584.78	(1,069,584.69)
254AJ	DEPR RESERVE 31928	(114,834.32)	0.00	169.33	(115,003.65)
254AK	DEPR RESERVE 32017	(306,558.47)	0.00	3,748.00	(310,306.47)
254AL	DEPR RESERVE 32018	(398,256.59)	0.00	15,517.00	(413,773.59)
254AM	DEPR RESERVE 32028	(4,356.56)	0.00	151.00	(4,507.56)
254AN	DEPR RESERVE 32038	(108,413.48)	0.00	3,603.00	(112,016.48)
254AO	DEPR RESERVE 32048	(190,197.06)	0.00	6,409.00	(196,606.06)
254AP	DEPR RESERVE 36100	(187,831.91)	0.00	10,710.00	(198,541.91)
254AQ	DEPR RESERVE 36107	(3,270,776.89)	0.00	81,554.00	(3,352,330.89)
254AR	DEPR RESERVE 36130	(39,410.22)	0.00	1,449.00	(40,859.22)
254AS	DEPR RESERVE 36207	(4,128,919.15)	0.00	4,042.00	(4,132,961.15)
254AT	DEPR RESERVE 36300	(44,677.83)	0.00	0.00	(44,677.83)
254AU	DEPR RESERVE 36307	(645,401.79)	0.00	0.00	(645,401.79)
254AV	DEPR RESERVE 36601	(1,618,382.53)	0.00	75,870.00	(1,694,252.53)
254AW	DEPR RESERVE 36602	(532,309.07)	0.00	67,235.00	(599,544.07)
254AX	DEPR RESERVE 36603	(754,546.68)	0.00	35,033.00	(789,579.68)
254AY	DEPR RESERVE 36702	(116,209,557.75)	9,425,770.40	14,812,034.98	(121,595,822.33)
254AZ	DEPR RESERVE 36901	(2,666,573.89)	820.60	157,475.60	(2,823,228.89)

BOSTON GAS COMPANY
d/b/a KEYSPAN ENERGY DELIVERY
07/22/02
A/C # 0200004039 / G/L 13135

Directions:
Insert data into appropriate columns
Use current date contribution received
Make 2 copies of this worksheet
A. Use as "deposit" list
B. Use for Oracle batch list
Pass deposit list and checks to Myra Paz on Wednesday
Complete the corresponding Oracle batch

Save file: G:/shared/PIntacct/Customer Contributions/ file name "Customer Contributions_current date"

Customer Contributions
Post CSS Conversion to CRIS

Refund Notes	Count	Potential for Refund	Date	Name	Check #	Contribution Amount	Date of Check	W O #	Project	Task	Cost Type	General Ledger Acct Potential Refund	Cost Ctr	Company No.
	259	Yes	10/12/02	MAILLET & SON, INC	2702	21,000.00	08/13/02	269807	269807	8502	620	25200	144BGC	01
	260	Yes	10/12/02	TERAM CORP	1896	10,250.00	09/20/02	276317	276317	8502	620	25200	144BGC	01
y	317	YES	10/26/02	DAVID DESANTIS	1044	6,535.00	08/23/02	270435	270435	8504	620	25200	144BGC	01
y	318	YES	10/26/02	LOSORDO & SULLIVAN BLDRS	138	6,535.00	08/25/02	270435	270435	8504	620	25200	144BGC	01
y	319	YES	10/26/02	AGA INC	17216	6,535.00	NONE	270435	270435	8504	620	25200	144BGC	01
H:\Dennis Carroll\[contribution TRACKING LOG 070102.xls]account 25200						50,855.00								

6

01-25328 Deferred Unclaimed Funds

		$109,022 Beg. Bal 1/1/02
Abandoned property fund to state 1997/1998	$153,286	
1998/1999	$ 78,241	
	$122,504	End. Bal 12/31/02
proposed AJE's		
	$9,622	G/L #13109 Fleet Essex A/P
	$30,233	G/L #13152 Fleet Colonial A/P
	$8,870	G/L #13157 Fleet Energy North A/P
	$209,246	G/L #13151 Fleet Boston A/P
	$135,467	Adj. Ending Bal 12/31/02

10

Boston Gas Company
Adjustments To Rate Base
Test Year Ended December 31, 2002

Adjustments to Rate Base

		Column B
1	Adjustments to Utility Plant:	
2	Less: Goodwill	(812,950,019)
3	Less: Net Leasehold Improvements - One Beacon	(136,291)
4	Less: Net Book Value of Concord Property Sold	(132,859) E
5	Less: CRIS Allocation to Essex	A (1,705,080)
6	Add: Non Incremental Software Costs To Colonial	937,026 D
7	**Total Adjustment To Utility Plant**	**(813,987,224)**
8	Adjustment To Amortization of Intangible Plant :	
9	Goodwill Amortization (DTE Return Page 13)	22,665,437
10	**Total Adjustment To Amortization Reserve**	**22,665,437**

See worksheets

Net Lease Hold Improvements One Beacon

Asset	$109,336
Accumulated Amortization	-$14,925
	$94,411
AJE Adjustment	$41,877
Total	$136,288

Source Property Account Details

BOSTON GAS COMPANY
Leasehold Improvements
12/31/02

	12/31/02 Asset Balance	12/31/02 Accumulated Amortization	2002 Actual Amortization	2003 Projected Amortization
Rivermoor	$217,767	($25,988)	$18,635	$22,562
Beacon	109,339	(14,925)	11,356	0
Lynn/Salem	358,428	(15,479)	11,688	29,237
Wilmington	1,700,987	(166,878)	113,936	113,936
Waltham - Second Avenue	107,450	(5,969)	5,969	5,373
Entry booked twice in 2001	41,877	22	(22)	0
Total Leasehold Improvements	**$2,535,849**	**($229,218)**	**$161,562**	**$171,108**
Reversal of entry booked twice in 2001	(41,877)			
Adjusted Leasehold Improvements	$2,493,972			
Asset G/L # 31635	$176,088			
Asset G/L # 36125	182,340			
Asset G/L # 39005	2,177,421			
Per G/L	**$2,535,849**	**($229,218)**	**$161,562**	
AJE booked in 2003	(41,877)	G/L # 25701	G/L # 40400	
Adjusted G/L	$2,493,972			

L:\FINACCT\2003 Rate Case\[Bos Leasehold Improve Annualized.xls]Waltham

Adjustments to Rate Base

CRIS Unamortized Balance	$	(22,435,267)	
% To Essex		7.6%	Number Of Meters Allocation
	$	**(1,705,080)**	

Colonial To Boston

2001 Year Assets		
Oracle	$	400,946.77
Supply Chain	$	68,597.99
HR	$	70,247.15
Fixed Assets	$	10,335.39
2002 Year Assets		
Supply Chain Phase 2	$	34,660.39
Financial Data Warehouse	$	32,592.30
Oracle Phase 2	$	109,325.46
Oracle Phase 3	$	15,608.89
People Soft Release 8.0	$	109,739.42
Network Strategic Develop.	$	69,514.18
Field Data Capture	$	15,458.60
	$	**937,026.54**

COLONIAL GAS COMPANY
Amortization of New York IT Costs
Actuals @ 12/31/2002

Year 2001	Project #	Closed	Est. Life	2001 COSTS	2002 ADDIT'L COSTS	TOTAL COSTS	2001 Amort	Unamortized Balance 12/31/01	2002 Amort	Unamortized Balance 12/31/02
7 Year Assets										
Oracle	K00887	6/28/01	7yrs	510,731.13	2,393.81	513,124.94	36,480.80	474,250.33	73,303.56	400,946.77
Supply Chain	K00891	6/28/01	7yrs	87,408.08	558.53	87,966.61	6,243.43	81,164.65	12,566.66	68,597.99
HR System	K00190	11/4/01	7yrs	90,428.94	5,629.14	96,058.08	6,459.21	83,969.73	13,722.58	70,247.15
Fixed Assets	K00388	11/1/01	7yrs	14,387.07	6,781.13	21,168.20	1,027.65	13,359.42	3,024.03	10,335.39
				702,955.22	15,362.61	718,317.83	50,211.09	652,744.13	102,616.83	550,127.30
Year 2002										
7 Year Assets										
Supply Chain - Phase 2	K00888		7yrs			37,326.57			2,666.18	34,660.39
Financial Data Warehouse	K00889		7yrs			35,099.40			2,507.10	32,592.30
Oracle Accounting Ph 2	K00890		7yrs			117,735.11			8,409.65	109,325.46
Oracle Financial System Ph III	K03043		7yrs			16,809.57			1,200.68	15,608.89
Sales & Use Tax System	K03041		7yrs			8,436.78			602.63	7,834.15
Peoplesoft Release 8.0	K03801		7yrs			118,180.91			8,441.49	109,739.42
Reduce Network Strategic Develop	K03045		7yrs			74,861.43			5,347.25	69,514.18
Field Data Capture System	K00405		7yrs			16,647.72			1,189.12	15,458.60
IT Tech Plan & Integration Emporium	K00927		7yrs			157,115.04			11,222.50	145,892.54
Subtotal						582,212.53			41,586.60	540,625.93
10 Year Assets										
Eastern Ent. Integration Related	K00390		10yrs			6,456,033.80			322,801.69	6,133,232.11
Subtotal										
Total all NY IT projects						7,756,564.16			414,599.38	7,326,602.17

move to Boston

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Rate Base Adjustment

Rate Base Adjust

NO

NO

582,212.53
157,115.04
8,436.78
416,661 TO 4 B

550,127.30
540,625.93
145,892.54
7,834.15
937,027
B

BOSTON GAS COMPANY
Amortization of IT Costs
as of 12/31/02

Year 2001	Project #	Closed	Est. Life	2001 BGC Gross	2002 ADDITIONAL COSTS	Total Costs	2001 Amort	Unamortized Balance 12/31/01	2002 Amort	Unamortized Balance 12/31/02	2003 Amort	
7 Year Assets												
Oracle	K00887	6/28/01	7yrs	1,899,281.35	8,901.88	1,908,183.23	135,662.95	1,763,618.40	272,597.60	1,499,922.68	272,597.60	
Supply Chain	K00891	6/28/01	7yrs	325,045.08	2,076.77	327,121.85	23,217.51	301,827.57	46,731.69	257,172.65	46,731.69	
HR System	K00190	11/4/01	7yrs	405,191.14	25,472.97	430,664.11	28,942.22	376,248.92	61,523.44	340,198.45	61,523.44	
Fixed Assets	K00388	11/1/01	7yrs	53,501.89	25,158.16	78,660.05	3,821.56	49,680.33	11,237.15	63,601.34	11,237.15	
Total 2001 project adds				2,683,019.46	61,609.78	2,744,629.24	191,644.24	2,491,375.22	392,089.88	2,160,895.12	392,089.88	(4A)
Year 2002												
7 Year Assets												
Supply Chain - Phase 2	K00888		7yrs			138,803.78			9,914.56	128,889.22	19,829.11	
Financial Data Warehouse	K00889		7yrs			130,525.66			9,323.26	121,202.40	18,646.52	
Oracle Accounting Ph 2	K00890		7yrs			441,331.08			31,523.65	409,807.43	63,047.30	
Corp Web Based Reporting System	K03039		7yrs			130,299.92			9,307.14	120,992.78	18,614.27	
Oracle Financial System Ph III	K03043		7yrs			298,726.92			21,337.64	277,389.28	42,675.27	
IT Telecommunications	K03046		7yrs			445,520.35			31,822.88	413,697.47	63,645.76	
Sales & Use Tax System	K03041		7yrs			141,046.32			10,074.74	130,971.58	20,149.47	
Peoplesoft Release 8.0	K03801		7yrs			639,786.99			45,699.07	594,087.92	91,398.14	
Reduce Network Strategic Develop	K03045		7yrs			356,420.86			25,458.63	330,962.23	50,917.27	
Field Data Capture System	K00405		7yrs			88,266.35			6,304.74	81,961.61	12,609.48	
IT Tech Plan & Integration Emporium	K00927		7yrs			753,691.55			53,835.11	699,856.44	107,670.22	
Subtotal						3,564,419.78			254,601.42	3,309,818.36	509,202.81	(4B)
10 Year Assets										(A)		
Eastern Ent. Integration Related	K00390		10yrs			23,616,071.51			1,180,803.58	22,435,267.93	2,361,607.15	
Subtotal						23,616,071.51			1,180,803.58	22,435,267.93	2,361,607.15	
Total IT projects						29,925,120.53			1,827,494.88	27,905,981.41	3,262,899.84	
					27,242,101.07					(1)		

A
Customer Syst

Boston Gas
Concord Facility
Book Value and Net
12/31/02

DPU 105.00 Property for Future use

	Active Date	Book Value	Net Book Value
5	9/1/50	9,000.00	9,000.00
6	9/1/50	1,000.00	1,000.00
7	9/1/50	182.73	182.73
4	12/1/84	19,116.50	19,116.50
8	12/1/92	27,170.00	27,170.00
1	12/1/93	5,451.41	5,451.41
9	12/1/94	5,451.41	5,451.41
2	12/1/95	5,469.57	5,469.57
3	12/1/96	4,086.75	4,086.75
10	12/1/97	4,370.19	4,370.19
Total		81,298.56	81,298.56

DPU 105.00 Property for Future use	
Book Value	81,298.56
Net Book Value	81,298.56

EXCLUDE AS ALREADY TAKEN OUT OF RATE BASE (FUTURE USE)

DPU 305.18 Structures and Improvements Production Plar

Depr Rate: 2.92%

	Book Value		Net Book Value
12/1/51	2,226.12	Fully Depreciated	-
12/1/51	1,996.00	Fully Depreciated	-
12/1/51	1,625.00	Fully Depreciated	-
12/1/51	1,232.62	Fully Depreciated	-
12/1/51	227.28	Fully Depreciated	-
12/1/51	119.70	Fully Depreciated	-
12/1/51	38.32	Fully Depreciated	-
Total	7,465.04		-

DPU 305.18 Structures and Improvements Production Plant	
Book Value	7,465.04
Net Book Value	-

DPU 365.01 Land & Rights Trans & Distribution

12/1/52	5,000.00		5,000.00
12/1/52	4,504.20		4,504.20
12/1/52	445.47		445.47
Total	9,949.67		9,949.67

DPU 365.01 Land & Rights Trans & Distribution	
Book Value	9,949.67
Net Book Value	9,949.67

DPU 366.03 Structures and Improvements Trans. & Dist.

Depr Rate: 3.47%

Active Date	Book Value		1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985
12/1/56	15,019.40	Fully Depreciated																							
12/1/56	7,068.78	Fully Depreciated																							
12/1/56	6,009.80	Fully Depreciated																							
12/1/56	4,797.05	Fully Depreciated																							
12/1/56	3,520.59	Fully Depreciated																							
12/1/56	3,392.71	Fully Depreciated																							
12/1/56	2,319.20	Fully Depreciated																							
12/1/56	1,112.68	Fully Depreciated																							
12/1/56	794.93	Fully Depreciated																							
12/1/56	536.62	Fully Depreciated																							
12/1/56	473.81	Fully Depreciated																							
12/1/63	778.85	Fully Depreciated																							
12/1/64	23.24	Fully Depreciated																							
12/1/64	16,642.24	Fully Depreciated																							
12/1/64	1,952.24	Fully Depreciated																							
12/1/64	1,866.48	Fully Depreciated																							
12/1/64	1,071.50	Fully Depreciated																							
12/1/64	232.41	Fully Depreciated																							
12/1/64	189.10	Fully Depreciated																							
12/1/64	116.21	Fully Depreciated																							
8/1/72	6,974.59											121.01	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02	242.02
6/1/73	16,854.69												292.43	584.86	584.86	584.86	584.86	584.86	584.86	584.86	584.86	584.86	584.86	584.86	584.86
6/1/82	2,005.71																					34.80	69.60	69.60	69.60
12/1/84	13,688.54																							237.50	474.99
6/1/85	166.31																								2.89
12/1/94	67.13																								
12/1/94	1,860.00																								
Total	109,534.81																								

DPU 366.03 Structures and Improvements Trans. & Dist.	
Book Value	109,534.81
Net Book Value	6,904.21

DPU 390.00 Structures General Plant

Depr Rate: 2.91%

	Active Date	Book Value	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Net Book Value
1	12/1/83	11,013.18	160.24	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	320.48	4,763.82
2	11/1/87	16,810.00					244.59	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	489.17	9,227.87
3	11/1/91	2,375.00									34.56	69.11	69.11	69.11	69.11	69.11	69.11	69.11	69.11	69.11	69.11	69.11	1,580.24
4	11/1/91	28.48									0.42	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	0.83	18.94
5	5/1/92	3,293.00										47.92	95.83	95.83	95.83	95.83	95.83	95.83	95.83	95.83	95.83	95.83	2,286.79
6	5/1/92	14.28										0.21	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	0.42	9.87
7	12/1/94	31.78												0.46	0.92	0.92	0.92	0.92	0.92	0.92	0.92	0.92	23.96
8	12/1/94	1,130.00												16.44	32.88	32.88	32.88	32.88	32.88	32.88	32.88	32.88	850.52
9	12/1/95	44,146.32													642.33	1,284.66	1,284.66	1,284.66	1,284.66	1,284.66	1,284.66	1,284.66	34,511.37
10	12/1/95	839.64													12.22	24.43	24.43	24.43	24.43	24.43	24.43	24.43	656.42
13	12/1/95	750.00													10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
14	12/1/95	750.00													10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28

Depreciation 12/31/02

Boston Gas
Concord Facility
Book Value and Net
12/31/02

DPU 393.02 Stores Eq Storehouse General Plant

		FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	Net Book Value
		Depr Rate:	3.99%																				
4/1/82	3,792.65	75.67	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	151.33	690.39
Total	3,792.65																						690.39

DPU 393.02 Stores Eq Storehouse General Plant	
Book Value	3,792.65
Net Book Value	690.39

DPU 394.02 Tools -Shop-Garage General Plant

			FY 1982	FY 1983	FY 1984	FY 1985	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	Net Book Value	
			Depr Rate:	6.98%																					
2/1/76	780.00	Fully Depreciated																							
5/1/80	19,571.50	Fully Depreciated																							
1/1/82	3,262.33	Fully Depreciated																							
7/1/87	22,017.44							768.41	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,536.82	1,270.37		-	Fully Depreciated 2001
7/1/91	8,040.00											280.60	502.50	502.50	502.50	502.50	502.50	502.50	502.50	502.50	502.50	502.50	502.50	2,231.91	
5/1/91	1,367.00											47.71	95.42	95.42	95.42	95.42	95.42	95.42	95.42	95.42	95.42	95.42	95.42	269.67	
Total	55,038.27																							2,501.58	

DPU 394.02 Tools -Shop-Garage General Plant	
Book Value	55,038.27
Net Book Value	2,501.58

132 858.89

Boston Gas
Concord Facility
Book Value and Net
12/31/02

15	1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
16	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
17	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
18	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
19	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
20	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
21	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
22	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
23	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
24	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
25	12/1/95	750.00	10.92	21.83	21.83	21.83	21.83	21.83	21.83	21.83	586.28
26	12/1/95	37.75	0.55	1.10	1.10	1.10	1.10	1.10	1.10	1.10	29.50
27	12/1/96	3,950.00		57.48	114.95	114.95	114.95	114.95	114.95	114.95	3,202.83
28	12/1/96	46.71		0.68	1.36	1.36	1.36	1.36	1.36	1.36	37.87
29	12/1/96	12,600.00		183.33	366.66	366.66	366.66	366.66	366.66	366.66	10,216.71
30	12/1/96	49.67		0.73	1.45	1.45	1.45	1.45	1.45	1.45	40.25
32	12/1/96	10.72		0.16	0.31	0.31	0.31	0.31	0.31	0.31	8.71
31	12/1/96	2,728.29		39.70	79.39	79.39	79.39	79.39	79.39	79.39	2,212.26
11	6/1/96	2,522.22		36.70	73.40	73.40	73.40	73.40	73.40	73.40	2,045.12
12	9/1/96	2,481.15		36.10	72.20	72.20	72.20	72.20	72.20	72.20	2,011.85
33	9/1/97	14,650.00			213.16	426.32	426.32	426.32	426.32	426.32	12,305.24
34	9/1/97	289.05			4.21	8.41	8.41	8.41	8.41	8.41	242.80
35	12/1/97	21,600.00			314.28	628.56	628.56	628.56	628.56	628.56	18,142.92
36	12/1/97	911.51			13.26	26.52	26.52	26.52	26.52	26.52	765.65
Total		151,308.75									112,813.04

DPU 390.00 Structures General Plan.	
Book Value	151,308.75
Net Book Value	112,813.04

Book value:

9,949.67
6,904.21
690.39
2,501.58
112,812.04
132,858.89

(E)

BOSTON GAS COMPANY
Adjustments to Rate Base
Test Year Ended December 31, 2002

Adjustments to Rate Base: Other Materials & Supplies

	Column A Month	Column B Amount See worksheet
1	December 2001	3,397,399
2	January 2002	3,386,814
3	February 2002	3,514,516
4	March 2002	3,612,554
5	April 2002	4,122,402
6	May 2002	4,167,575
7	June 2002	4,413,573
8	July 2002	4,598,782
9	August 2002	4,155,214
10	September 2002	3,977,822
11	October 2002	3,728,183
12	November 2002	3,701,778
13	December 2002	4,042,285
14	Total	50,818,897
15	13 Month Average	3,909,146
16	Balance @ December 31, 2002 (DTE Return Page 24)	4,753,952
17	**Total Rate Base Adjustment**	**(844,806)**

Boston Gas Company

Other Materials Charges

December, 2001 thru December, 2002

GL	Description	Beg Bal. 12/01	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	End Bal. 12/02
15401	INVENTORY GENERAL STORES	3,703,802	(124,474)	(13,299)	149,685	111,213	599,341	53,704	288,721	222,067	(521,683)	(208,510)	(293,668)	(31,053)	400,456	4,336,302
15402	INVENTORY EVAL ERRORS - AVG COST	12,282	3,328	850	499	1,018	113	(578)	585	(4,250)	23	(113)	78	(1)	-	13,833
15406	INVENTORY HELD SPECIAL	71,638	-	-	-	-	-	-	-							71,638
15414	TRUCK INVENTORY	300,000														300,000
15471	PROPANE TANKS	4,150	-													4,150
15482	M&S LNG PARTS	24,805				3,066	156									28,028
		4,116,677	(121,147)	(12,449)	150,184	115,298	599,610	53,126	289,307	217,817	(521,660)	(208,623)	(293,589)	(31,054)	400,456	4,753,952
	Ending Balance		3,995,530.33	3,983,081.58	4,133,265.98	4,248,563.78	4,848,173.70	4,901,299.60	5,190,606.35	5,408,422.89	4,886,762.43	4,678,139.28	4,384,549.87	4,353,496.08	4,753,951.66	59,765,843.53
	% of Inventory For Boston	85.03%	3,397,399.44	3,386,814.27	3,514,516.06	3,612,553.78	4,122,402.10	4,167,575.05	4,413,572.58	4,598,781.98	4,155,214.09	3,977,621.83	3,728,182.75	3,701,777.72	4,042,285.10	50,818,896.75

Subject: **[Fwd: Inventory Issues allocation]**
Date: Mon, 10 Mar 2003 14:08:04 -0500
From: "Richard P Foley" <rfoley@keyspanenergy.com> **Internal**
Organization: KeySpan Energy
To: "Dennis W. Carroll" <dcarroll@keyspanenergy.com>
CC: Russell S Marcoux <rmarcoux@keyspanenergy.com>

Dennis,

I went over this with Russ and we agree that the approach I used provides a more accurate representation of the transactions out of Wilmington.

We have used the time period Febraury 24 through December 31 because we are able to get at the account numbers directly through the inventory system. This time period corrsponds with the period of time covered by being on Oracle 11i.

We considered only transactions that were Material Issues and receipts unsing the Material Account Distribution summary report in Oracle. This is for Wilmington transactions only. Any outlier transaction made in eror for which a correponding return was not performed to offset the original charge were removed to compare apples to apples.

Based on this, the totals and percentages are as follows:

Company 01:	$ 7,357,029	85.03 %
Company 02:	$ 600,971	6.95 %
Company 03:	$ 571,626	6.61 %
Company 04:	$ 33,490	.39 %
Company 06:	$ 88,950	1.03%

I feel this a fair representation of the issues from Wilmington during 2002.

Rich

-------- Original Message --------
Subject: Inventory Issues allocation
Date: Mon, 10 Mar 2003 13:11:03 -0500
From: "Richard P. Foley" <rfoley@keyspanenergy.com>
Organization: KeySpan Energy
To: "Dennis W. Carroll" <dcarroll@keyspanenergy.com>

Dennis,

I reviewed the transactions for WMG for the period February 24 2002 (Upgrade to 11i) through December 31 2002 and came up with the following distribution of issues:

Company 01:	$ 7,571,975	85.36 %
Company 02:	$ 600,971	6.77 %
Company 03:	$ 571,626	6.44 %
Company 04:	$ 33,490	.38 %
Company 06:	$ 92,416	1.02%

I was unble to perform this analysis for the period Jan 1 through Feb 24 because the detailed account was created in Projects prior to implementing 11i last February. I do not have that information. Also

These numbers reflect the removal of large transactions ($100,000) that occurred in error during 2002 where a corresponding credit was not processed through the inventory system.

Rich

Boston Gas Company
Adjustments To Rate Base
Test Year Ended December 31, 2002

Adjustments to Rate Base: Working Capital

	Column A	Column B	Column C	Column D	Column E
	Description	Direct Test Year	Allocated Test Year	Factors	2002 Test Year
	Working Capital Components				
1	Operating Expenses - Other than Cost of Gas	68,582,188	85,530,976		154,113,164
2	Subtotal - Operations & Maintenance Expenses	68,582,188	85,530,976		154,113,164
3	Factor x Operations & Maintenance Expenses	42.73/365	12.73/365		
4	Test Year Working Capital	**8,028,813**	**2,983,039**		**11,011,853**
5	**Adjustment**				
6	Operating Expense Adjustments - Other than Cost of Gas	41,035,755	11,401,426	52,437,180	52,437,180
7	Factor x Operations & Maintenance Expenses	42.73/365	12.73/365		
8	Test Year Working Capital Adjustment	**4,803,994**	**397,644**	**5,201,638**	**5,201,638**
9	Total Test Year Adjusted Working Capital				**16,213,491**