

Exhibit D - Shareholder Incentive Page 1 of 1

National Grid Gas Energy Efficiency

Shareholder Incentive Year ONE- May 1, 2009 - December 31, 2009

Commercial/Industrial Incentive

1. Target Benefit/Cost Ratio	2.06
Actual Benefit/Cost Ratio	3.17
2. Threshold Benefit/Cost Ratio	1.00
3. Target lifetime MMBTU	632,832
Actual lifetime MMBTU	1,519,372
4. Threshold MMBTU	411,341
5. Budget	\$1,236,560
6. CE Percentage	4.00%
7. Lifetime MMBTU Percentage	4.00%

8. Target C/I Incentive **\$98,925**

Actual C/I Incentive **\$148,387**

9. Cap **\$148,387**

Residential Incentive

10. Target Benefit/Cost Ratio	2.14
Actual Benefit/Cost Ratio	2.49
11. Threshold Benefit/Cost Ratio	1.00
12. Target lifetime MMBTU	527,748
Actual lifetime MMBTU	576,472
13. Threshold MMBTU	343,036
14. Budget	\$1,579,226
15. CE Percentage	4.00%
16. Lifetime MMBTU Percentage	4.00%

17. Target Residential Incentive **\$126,338**

Actual Residential Incentive **\$142,628**

18. Cap **\$189,507**

19. TOTAL INCENTIVE **\$291,015**

Line No. Notes:

- 1, 3, 5, 10, 12, and 14. See Exhibit B
- 2, 6, 7, 11, 15, and 16. Report to the New Hampshire Public Utilities Commission on Ratepayer-Funded Energy Efficiency Issues in New Hampshire, Docket No. DR 96-150, page 21.
4. 65% of line 3.
8. 8% of line 5.
9. 12% of line 5.
13. 65% of line 12.
17. 8% of line 14.
18. 12% of line 14.
19. Line 8 plus line 17.

Exhibit-C: National Grid Gas Energy Efficiency Program Year One (May 1, 2009 - December 31, 2009): Shareholder Incentive Calculation - 5/1/09-12/31/09

Program	Planned Budget for Program Year 1	Planned Participation for PY 1	Planned Lifetime Therma Savings ¹	Actual Lifetime Therm Savings ¹	Actual LTT/Projected LTT	Planned TRC ²	Actual TRC ²	Actual TRC/Projected TRC	Lifetime Savings Incentive	Cost-effectiveness Incentive	Actual Pre Tax Design Incentive
Residential											
Low Income	\$ 404,540	180 Participants	114,561,600	117,743,667	1.028						
Residential Weatherization	\$ 594,856	550 Rebates	210,163,250	137,943,515	0.656						
Residential High Efficiency Heating	\$ 319,187	404 Rebates	137,578,160	190,266,800	1.383						
Residential High Efficiency Water Heating	\$ 70,559	131 Rebates	29,523,333	37,268,000	1.816						
Energy Star Windows	\$ 60,132	308 Rebates	17,250,000	10,925,000	0.633						
Advanced Residential Controls	\$ 29,589	212 Rebates	16,609,385	62,412,000	3.758						
Energy Star Homes	\$ 18,515	20 Participants	11,062,500	19,912,500	1.800						
Residential Energy Analysis: Internet Audit	\$ 8,404	660 New Users		0							
Residential Building Practices and Demo	\$ 26,144	15 Projects									
Energy Audit and Home Performance	\$ 47,300	450 Participants									
Total	\$ 1,579,226	2,922	527,748,228	576,471,662	1.092	2.14	2.49	1.1656	\$ 69,001	\$ 73,627	\$ 142,628
C&I and Multifamily											
Commercial Energy Efficiency Program	\$ 618,284	109 Participants	289,513,772	286,857,683	0.991						
Multifamily Housing	\$ 73,660	10 Participants	66,939,167	254,368,833	3.800						
Commercial High Efficiency Heating	\$ 185,480	90 Rebates	191,445,997	787,055,765	4.111						
Economic Redevelopment	\$ 185,480	4 Projects	31,844,667	111,456,333	3.500						
Commercial Building Practices & Technology Demonstration	\$ 123,656	2 Projects	53,088,833	79,633,250	1.500						
C&I Energy Analysis Internet Audit	\$ 20,000	40 New Users									
Building Operator Certification	\$ 30,000	20									
Total - C&I and Multifamily	\$ 1,236,560	275	632,832,436	1,519,371,865	2.401	2.06	3.17	1.53	\$ 118,755	\$ 75,847	\$ 194,601
Total of Column	\$2,815,786									TOTAL Incentive	\$ 337,229

Notes:

This shareholder incentive calculation is based on the methodology described in NH PUC Order 24,109 of December 31, 2002.

The C&I performance incentive of \$194,601 exceeds the 12% cap. Should = cap of \$148,387
Actual Performance Incentive **\$291,019**

Threshold: KeySpan must achieve a minimum "threshold" performance before being eligible to earn an incentive

For the cost-effectiveness component, KeySpan must achieve an actual year-end TRC of 1.0 before any incentive can be earned

Once the threshold is achieved, the earned incentive will be on a sliding scale from 0% to 12%

Assumptions:

Design Target Incentive = 8%

Incentive Calculation Formula: $\text{Incentive}_{\text{RES}} = \text{Expenditures}_{\text{RES}} \times \{ [4\% \times (\text{TRC}_{\text{Actual}} / \text{TRC}_{\text{Projected}})] + [4\% \times \text{Lifetime Therm Savings}_{\text{Actual}} / \text{Lifetime Therm Savings}_{\text{Projected}}] \}$

Plus

$\text{Incentive}_{\text{C&I}} = \text{Expenditures}_{\text{C&I}} \times \{ [4\% \times (\text{TRC}_{\text{Actual}} / \text{TRC}_{\text{Projected}})] + [4\% \times \text{Lifetime Therm Savings}_{\text{Actual}} / \text{Lifetime Therm Savings}_{\text{Projected}}] \}$

¹ Per a September 9, 2005 E-mail from Jim Cunningham of the NH PUC to Subid Wagley of KED, the source of the projected lifetime therm savings for each KED New Hampshire natural gas energy efficiency program and the source of the projected benefit/cost ratios by program is KeySpan's response to NH PUC Staff Data Request 2-31, Pages 3 to 6, Docket DG 04-152, filed by attorney Steven V. Camerino on November 22, 2004).

² From the updated Exhibit G showing actual Program Year 1 results.

^{3,4,5} Per a September 20, 2005 E-mail from Jim Cunningham of the NH PUC to Subid Wagley of KED, the source of the Lifetime savings and Cost Effectiveness incentive calculations are derived from the updated and streamlined version of the template used by the PUC called "Computation of Actual Performance Incentive-Program Year Two" of DG 02-106 and DG 05-141.

In the Commission approved Settlement Agreement that is part of Order 24,109, the Settling Parties and Staff agree to adopt the simplified Staff template of November 2002 ("Staff Template") attached to the Settlement Agreement as Exhibit G. This template shall be used only for purposes of establishing a benchmark for the Gas Utilities' incentive sharing mechanism described in Section II(H) of the Settlement Agreement. The Staff Template allows for an evaluation of the Programs on a year-by-year basis.

Shareholder Incentive Template-National Grid NH
B/C Component

	<u>National Grid</u>	<u>Northern</u>
Benefits:		
Avoided Generation, Transmission & Distributions costs for:		
Program Participants	Yes	Yes
Market effects (e.g. spillover, post-program adoptions)	Yes (zero) (1)	Yes (zero)
Customer Benefits (including O&M)	Yes (zero)	Yes (zero)
Quantifiable avoided resource costs (e.g. water, electricity)	Yes (2)	Yes (zero)
Adder for other non-quantified benefits (e.g. environmental and other)	Yes (15%)	Yes (15%)
Costs:		
Program costs (e.g. incentives, admin, monitoring, evaluation for:		
Utility Costs (i.e. for admin, monitoring, evaluation, marketing, rebates)	Yes	Yes
Program participants (i.e. incremental costs not reimbursed by rebates)	Yes	Yes
Market effects (e.g. spillover, post-program adoptions)	Yes (zero)	Yes (zero)
Customer Costs (including O&M)	Yes (zero)	Yes (zero)
Quantifiable additional resource costs (e.g. water, electricity)	Yes (zero)	Yes (zero)
Utility Performance Incentives	Yes (3)	Yes (3)

footnotes:

- (1) Staff defers consideration of National Grid's "Market Effects" benefits and costs to the next program year filing.
- (2) Electric benefits are identified for the following Residential programs - High Efficiency Heating ECM 92% and ENERGY STAR Windows. These benefits are included in National Grid's benefits benchmark.
- (3) Performance Incentives are 8% (i.e. 8% of program budgets) consistent with Commission approved guidelines in Order No. 23,574 and 23,850. but, the 8% rate may change pursuant to the agreement calling for the Settling Parties to participate in good faith in any Commission sponsored generic proceeding to determine the appropriateness of the 8% rate level for utility-sponsored energy efficiency programs. The Performance Incentive amount is included in the cost component of the B/C ratio at the Sector-level only for purposes of calculating and measuring the B/C component of the Shareholder Incentive.

**DG 09-049 (National Grid Gas Energy Efficiency)
Program Year 1 (May 1, 2009 - December 31, 2009) Actual Results**

**Exhibit-D
Page 2 of 6**

**Shareholder Incentive Template-National Grid
Savings Component**

Gas Savings in MMBTU's resulting from Energy Efficiency Measures Installed in the Program Year

Number of Participants served in the annual program year time period	4,110
MMBTU Savings per Participant Per Year	29.34
Total MMBTU Savings Per Year	<u>120,587</u>
Measure Life of Measures installed in the annual program year time period	17.42
Grand Total MMBTU Savings Benchmark for Performance Incentive	<u>2,100,513</u>

Electric Savings in kWh's resulting from Energy Efficiency Measures Installed in the Program Year

Number of Participants served in the annual program year time period	407
kWh Savings per Participant	233
Total kWh Savings Per Participant Per Year	<u>94,672</u>
Measure Life of Measures installed in the annual program year time period	19
Grand Total kWh Savings Benchmark for Performance Incentive	<u>1,765,276</u>

Benefit Cost (B/C) Benchmark for Computing Shareholder Incentives - National Grid

		Energy Audit				Advanced Controls				Boiler Reset				Residential	
		Low Income	High Efficiency Heating	& Home Performance	Energy Star Windows	Weatherization	Energy Analysis Internet Guide	Energy Star Thermostats	High Efficiency Water Heat	Energy Star Homes	Resi Tech Demo	Controls	Reset	Sub-Total	
Residential Programs		footnotes													
Benefits:															
Avoided Generation, Transmission & Distributions costs for:															
Program Participants		(a)	\$ 1,115,085	\$ 1,828,314	\$ -	\$ 98,313	\$ 1,306,385	\$ -	\$ 668,492	\$ 331,950	\$ 176,586	\$ -	\$ 2,374	\$ 5,527,500	
Market effects (e.g. spillover, post-program adoptions)		(b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Benefits (including O&M)		(c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Quantifiable avoided resource costs (e.g. water, electricity)		(d)	\$ -	\$ 172,606	\$ -	\$ 61,337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 233,943	
Adder for other non-quantified benefits (e.g. environmental and other)		(e)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Benefits			\$ 1,115,085	\$ 2,000,920	\$ -	\$ 159,651	\$ 1,306,385	\$ -	\$ 668,492	\$ 331,950	\$ 176,586	\$ -	\$ 2,374	\$ 5,761,443	
Costs:															
Program costs (e.g. incentives, admin, monitoring, evaluation for:															
Utility Costs (i.e. for admin, monitoring, evaluation, market)		(f)	\$ 523,834	\$ 309,993	\$ 59,057	\$ 16,203	\$ 187,845	\$ 12,103	\$ 49,317	\$ 133,822	\$ 30,466	\$ 1,908	\$ 5,670	\$ 1,330,219	
Program participants (i.e. incremental costs not reimburse)		(g)	\$ -	\$ 346,388	\$ -	\$ 16,625	\$ 222,015	\$ -	\$ 55,543	\$ 137,760	\$ 58,160	\$ -	\$ 1,316	\$ 835,807	
Market effects (e.g. spillover, post-program adoptions)		(b)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Customer Costs (including O&M)		(c)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Quantifiable additional resource costs (e.g. water, electricity)		(h)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Costs			\$ 523,834	\$ 656,382	\$ 59,057	\$ 32,828	\$ 409,860	\$ 12,103	\$ 104,860	\$ 271,582	\$ 88,626	\$ 1,908	\$ 6,986	\$ 2,166,026	
Utility Shareholder Incentive at the Sector Level*		(i)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	\$ 142,628	
Total Costs Including Utility Shareholder Incentives at Sector Level														\$ 2,308,654	
Benefit Cost Ratio by Sector (i.e. B/C Benchmark for Shareholder Incentive Calc.)			2.13	3.05	-	4.86	3.19	-	6.38	1.22	2.04	-	0.34	2.50	

* Source: National Grid NH 2009_2010 BCR Screening Revised 7PUC 042709.xls

Benefit Cost (B/C) Benchmark for Computing Shareholder Incentives - National Grid

C&I Programs

footnotes

Benefits:

Avoided Generation, Transmission & Distributions costs for:
Program Participants
Market effects (e.g. spillover, post-program adoptions)

Customer Benefits (including O&M)

Quantifiable avoided resource costs (e.g. water, electricity)

Adder for other non-quantified benefits (e.g. environmental and other)

Total Benefits

Costs:

Program costs (e.g. incentives, admin, monitoring, evaluation for:
Utility Costs (i.e. for admin, monitoring, evaluation, marketing, rebates)
Program participants (i.e. incremental costs not reimbursed by rebates)
Market effects (e.g. spillover, post-program adoptions)

Customer Costs (including O&M)

Quantifiable additional resource costs (e.g. water, electricity)

Total Costs

Utility Shareholder Incentive at the Sector Level*

Total Costs Including Utility Shareholder Incentives at Sector Level

Benefit Cost Ratio by Sector (i.e. B/C Benchmark for Shareholder Incentive Calc.)

* Source: National Grid NH 2009_2010 BCR Screening Revised 7PUC 042709.xls

Commercial Energy Efficiency	C&I Multifamily Housing	Economic Redevelopment	High Efficiency Space & Wtr. Heating	Building Operator Certification	Building Prac Tech Demo	Business Analyzer	C&I Sub-Total
(a)	\$ 2,571,688	\$ 2,280,424	\$ 999,209	\$ 6,673,159	\$ -	\$ 713,915	\$ 13,238,396
(c)	0	0	0	0	0	0	\$ -
(d)	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
(e)							\$ -
	\$ 2,571,688	\$ 2,280,424	\$ 999,209	\$ 6,673,159	\$ -	\$ 713,915	\$ 13,238,396
(f)	\$ 174,661	\$ 163,065	\$ 495,482	\$ 310,078	\$ -	\$ 5,000	\$ 1,154,311
(g)	\$ 741,379	\$ 80,180	\$ 1,211,364	\$ 737,040	\$ -	\$ 109,425	\$ 2,879,388
(c)	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
(h)	\$ -	0	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 916,040	\$ 243,255	\$ 1,706,846	\$ 1,047,118	\$ -	\$ 114,425	\$ 4,033,699
	n/a	n/a	n/a	n/a		n/a	\$ 148,387
(i)							\$ 4,182,086
	2.81	9.37	0.59	6.37		6.24	3.17

MMBTU Savings Benchmark for Computing Shareholder Incentives - National Grid

Residential Programs

Gas Savings in MMBTU's from Measures Installed in the Program Year

Number of Participants
MMBTU Savings per Participant Per Year
Total MMBTU Savings Per Year
Measure Life of Measures Installed during the program year
Grand Total MMBTU Savings Benchmark for Performance Incentive

foobles	Low Income	High Efficiency Heating	Energy Audit & Home Performance	Energy Star Windows	Weatherization	Energy Analysis Internet Guide Education	Energy Star Thermostats	High Efficiency Water Heat	Energy Star Homes	Building Prac Demo	Boiler Reset Controls	Residential Sub-Total
(j)	185	653	270	190	361	788	829	248	36	1	2	3,563
(k)	31.8	15.7	0.0	2.3	19.1	0.0	7.5	7.8	22.1	0.0	7.8	
	5,887	10,221	-	437	6,887	-	6,218	1,942	796	-	16	
(l)	20.00	18.92	15.00	25.00	20.00	-	10.00	20.00	25.00	-	15.00	
	117,744	193,390	-	10,925	137,944	-	62,175	38,837	19,890	-	237	581,141

Electric Savings in kWh's from Measures Installed in the Program Year

Number of Participants
kWh Savings per Participant
Total kWh Savings Per Participant Per Year
Measure Life of Measures Installed in the annual program year time period
Grand Total kWh Savings Benchmark for Performance Incentive

217	190
396	46
85,932	6,740
18	25
1,546,776	218,500

C&I Programs

Gas Savings in MMBTU's from Measures Installed in the Program Year

Number of Participants
MMBTU Savings per Participant Per Year
Total MMBTU Savings Per Year
Measure Life of Measures Installed during the program year
Grand Total MMBTU Savings Benchmark for Performance Incentive

Commercial Energy Efficiency	Economic Redevelopment	High Efficiency Building Space and Water Heating	Building Operator Certification	Multifamily Housing	Online Analyzer	Building Demo	C&I Sub-Total
108	14	370	0	38	14	3	547
177.1	530.7	106.4	-	446.3	-	1,769.6	
19,124	7,430	39,353	-	16,958	-	5,309	
15	15	20	1	15	1	15	
286,858	111,456	787,056	-	254,369	-	78,633	1,519,372

Footnotes for Budget Benefit Cost Ratio-National Grid

(a) Residential and C&I Program Avoided Gen., Trans. & Distribution for Program Participants

C&I Program Avoided Gen., Trans. & Distribution for Program Participants												
Energy Audit												
Residential Programs:	Low Income	High Efficiency Heating	& Home Performance	Energy Star Windows	Weatherization	Energy Analysis Internet Guide Education	Energy Star Thermostats	High Efficiency Water Heat	Energy Star Homes	Building Prac Tech Demo	Boiler Reset Controls	Residential Sub-Total
Number of Participants *	185	653	270	190	361	788	829	248	36	1	2	3,563
MMBTU Savings per Participant per year**	32	16	0	2	19	0	8	8	22	0	8	32,414
Total MMBTU Savings Per Year	5,887	10,221	-	437	6,887	-	6,218	1,942	796	-	16	18
Number of years in the Measure Life**	20	19	15	25	20	0	10	20	25	0	15	18
Grand Total MMBTU Lifetime Savings for Benchmark for Performance Incentive	117,744	193,380	-	10,925	137,944	-	62,175	38,837	19,890	-	237	581,141
Lifetime Therm Savings	1,177,439	1,933,903	-	109,250	1,379,435	-	621,750	388,368	198,900	-	2,370	5,811,415
Rate of Savings per MMBTU ***	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45
Grand Total Dollar Savings	\$ 1,465,911	\$ 2,407,709	\$ -	\$ 136,016	\$ 1,717,397	\$ -	\$ 774,079	\$ 483,518	\$ 247,631	\$ -	\$ 2,951	\$ 7,230,211
C&I Programs:	Commercial Energy	Economic Redevelopment	High Efficiency Building Space and Water Heating	Operator Certification	C&I Multifamily Housing	Building Prac Tech Demo	Business Internet Audit	C&I Sub-Total				
Number of Participants *	108	14	370	0	38	3	14	547				
MMBTU Savings per Participant per year**	177	531	106	-	446	1,770	-	161				
Total MMBTUs Savings Per Year	19,124	7,430	39,353	0	16,958	5,309	0	88,174				
Number of years in the Measure Life***	15	15	20	1	15	15	1	16				
Grand Total MMBTU Lifetime Savings for Benchmark for Performance Incentive	286,858	111,456	787,056	-	254,369	79,633	-	1,519,372				
Lifetime Therm Savings	2,868,577	1,114,563	7,870,558	-	2,543,688	796,333	-	15,193,719				
Rate of Savings per MMBTU ***	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45	\$ 12.45				
Grand Total Dollar Savings	\$ 3,571,378	\$ 1,387,631	\$ 9,788,844	\$ -	\$ 3,168,892	\$ 991,434	\$ -	\$ 18,916,180				

* Source: National Grid NH 2009_2010 BCR Screening Revised 7PUC 042709.xls

** The values are variable for program year measurement purposes and based upon the B/C model assumptions.

*** Source: Per email communication with J. Cunningham, Consultant with 2007 Synapse Avoided Cost Study.

(c) Source: Company proposal of March 2006 reflects zero for benefits and costs.

(d) Based on August, 2007 Avoided Cost Study and Company estimate for electric savings.

(e) The previous 15% adder for other non-quantified benefits such as environmental and other categories are now included in the avoided costs and no longer added on.

(f) National Grid NH Energy Efficiency Plan 2009-2010, Exhibit A.

(g) Source of program participant data from National Grid NH 2009 2010 BCR Screening Revised 7PUC 042709.xls

Residential Programs	Low Income	High Efficiency Heating				Energy Audit & Home Performance	Energy Star Windows	Weatherization	Energy Analysis Internet Guide Education	Advanced Residential Controls Energy Star Thermostats	Boiler Reset Controls
		Furnace	Hot Water	Steam	Total						
Number of Participants	185	351	250	52	653	270	190	361	788	829	2
Participant Incremental Cost	\$ -	\$ 384	\$ 433	\$ 1,886	\$ 530	\$ -	\$ 88	\$ 615	\$ -	\$ 67	\$ 658
Program Participant Cost	\$ -	\$ 134,784	\$ 108,353	\$ 103,251	\$ 346,388	\$ -	\$ 16,625	\$ 222,015	\$ -	\$ 55,543	\$ 1,316

Residential Programs (cont)	High Efficiency Water Heater				Energy Star Homes				Total	Residential Tech Demo	Residential Sub-Total
	Tankless	Integrated	Indirect	Total	Single Family (28%)	W/O CAC	M/F Home (71%)				
Number of Participants	168	0	80	248	248	36	1	36	1	3,563	
Participant Incremental Cost	\$ 820	\$ 825	\$ -	\$ 565	\$ -	\$ 1,560	\$ -	\$ -	\$ -	\$ -	
Program Participant Cost	\$ 137,760	\$ -	\$ -	\$ 137,760	\$ -	\$ 56,160	\$ -	\$ -	\$ -	\$ 835,697	

C&I Programs	Commercial Energy Efficiency	Economic Redevelopment	High Efficiency Space and Water Heating	Building Operator Certification	Multifamily Housing	Online Business Analyzer	Building Prac Tech Demo	C&I Sub-Total	
Number of Participants	108	14	370	0	38	40	3	573	
Participant Incremental Cost	\$ 6,885	\$ 88,528	\$ 1,882	\$ -	\$ 2,110	\$ 0	\$ 38,475	\$ -	
Program Participant Cost	\$ 741,370	\$ 1,211,364	\$ 737,040	\$ -	\$ 80,180	\$ -	\$ 100,425	\$ 2,879,368	

(h) There are no quantified costs related to the kWh savings for the programs.

(i) For purposes of calculating the Shareholder Incentive, the Cost component of the B/C ratio includes Shareholder Incentive costs at the Sector level.

(j) Source: Company May 8, 2009 Filing

(k) Source: Calculated using projected total annual therm savings and projected number of participants as presented in Company's May 8, 2009 Filing, Exhibit B.

(l) Source: Company program database and based upon the Company B/C model assumptions where no actual values are available.