

Rate Formula Template
Utilizing FERC Form 1 Data

New York Transco LLC

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/21

| | |
|----------------------|---|
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Formula Rate - Non-Levelized

Rate Formula Template
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Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/21

New York Transco LLC

| Line No. | | (1) | (2) | (3) |
|-----------------|---|----------------|----------------------------|------------------|
| | | | | Allocated Amount |
| 1 | GROSS REVENUE REQUIREMENT (line 74) | | 12 months | \$ 52,126,497 |
| REVENUE CREDITS | | | | |
| 2 | Total Revenue Credits Attachment 1, line 6 | <u>Total</u> | <u>TP</u> <u>Allocator</u> | |
| | | - | 1.0000 | - |
| 3 | Net Revenue Requirement (line 1 minus line 2) | | | 52,126,497 |
| 4 | True-up Adjustment Attachment 7 | (1,437,537.74) | DA 1.00000 | (1,437,538) |
| 5 | NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4) | | | \$ 50,688,959 |

| Formula Rate - Non-Levelized | | Rate Formula Template Utilizing FERC Form 1 Data | | For the 12 months ended 12/31/21 | | |
|------------------------------|--|---|----------------------|----------------------------------|--|--------------------|
| | | New York Transco LLC | | | | |
| Line No. | (1) | (2) Form No. 1 Page, Line, Col. | (3) Company Total | (4) Allocator | (5) Transmission (Col 3 times Col 4) | |
| | RATE BASE: | | | | | |
| | GROSS PLANT IN SERVICE (Note M) | | | | | |
| 6 | Production | (Attach 2, line 75) | - | NA | - | - |
| 7 | Transmission | (Attach 2, line 15) | 73,771,991 | TP | 1.0000 | 73,771,991 |
| 8 | Distribution | (Attach 2, line 30) | - | NA | - | - |
| 9 | General & Intangible | (Attach 2, lines 45 & 60) | 140,666,166 | W/S | 1.0000 | 140,666,166 |
| 10 | TOTAL GROSS PLANT (sum lines 6-9) | (GP=1 if plant =0) | 214,438,157 | GP= | 1.0000 | 214,438,157 |
| | ACCUMULATED DEPRECIATION & AMORTIZATION (Note M) | | | | | |
| 12 | Production | (Attach 2, line 151) | - | NA | - | - |
| 13 | Transmission | (Attach 2, line 91) | 8,072,465 | TP | 1.0000 | 8,072,465 |
| 14 | Distribution | (Attach 2, line 106) | - | NA | - | - |
| 15 | General & Intangible | (Attach 2, lines 121 & 136) | 16,014,801 | W/S | 1.0000 | 16,014,801 |
| 16 | TOTAL ACCUM. DEPRECIATION (sum lines 12-15) | | 24,087,266 | | | 24,087,266 |
| | NET PLANT IN SERVICE | | | | | |
| 18 | Production | (line 6- line 12) | - | | | - |
| 19 | Transmission | (line 7- line 13) | 65,699,526 | | | 65,699,526 |
| 20 | Distribution | (line 8- line 14) | - | | | - |
| 21 | General & Intangible | (line 9- line 15) | 124,651,365 | | | 124,651,365 |
| 22 | TOTAL NET PLANT (sum lines 18-21) | (NP=1 if plant =0) | 190,350,891 | NP= | 1.0000 | 190,350,891 |
| | ADJUSTMENTS TO RATE BASE (Note A) | | | | | |
| 24 | ADIT | (Attach 6a, line 9) | (19,517,706) | TP | 1.0000 | (19,517,706) |
| 24a | Deficient (Excess) ADIT | (Attach 11, line 14) | (6,591,939) | | | (6,591,939) |
| 25 | Account No. 255 (enter negative) (Note F) | (Attach 3, line 153) | - | NP | 1.0000 | - |
| 26 | CWIP | (Attach 10) | 148,418,342 | DA | | 148,418,342 |
| 27 | Unfunded Reserves (enter negative) | (Attach 3, line 170a) | - | DA | 1.0000 | - |
| 28 | Unamortized Regulatory Assets | (Attach 10) (Note L) | 111,896 | DA | 1.0000 | 111,896 |
| 29 | Unamortized Abandoned Plant | (Attach 10) (Note K) | - | DA | 1.0000 | - |
| 30 | TOTAL ADJUSTMENTS (sum lines 24-29) | | 122,420,593 | | | 122,420,593 |
| 31 | LAND HELD FOR FUTURE USE | Attachment 10 | - | TP | 1.0000 | - |
| | WORKING CAPITAL (Note C) | | | | | |
| 33 | CWC | calculated (1/8 * Line 45) | 908,335 | | | 908,335 |
| 34 | Materials & Supplies (Note B) | (Attach 3, line 189) | - | TP | 1.0000 | - |
| 35 | Prepayments (Account 165 - Note C) | (Attach 3, line 170) | 366,588 | GP | 1.0000 | 366,588 |
| 36 | TOTAL WORKING CAPITAL (sum lines 33-35) | | 1,274,923 | | | 1,274,923 |
| 37 | RATE BASE (sum lines 22, 30, 31, & 36) | | <u>314,046,407</u> | | | <u>314,046,407</u> |

| Formula Rate - Non-Levelized | | Rate Formula Template Utilizing FERC Form 1 Data | | | For the 12 months ended 12/31/21 | |
|------------------------------|---|---|---------------|-----------|-------------------------------------|--|
| (1) | (2) | (3) | (4) | (5) | | |
| | | New York Transco LLC | | | | |
| | | Form No. 1 Page, Line, Col. | Company Total | Allocator | Transmission (Col 3 times Col 4) | |
| 38 | O&M | | | | | |
| 39 | Transmission | 321.112.b | 1,581,482 | TP= | 1,581,482 | |
| 40 | Less Accounts 565, 561 and 561.1 to 561.8 | 321.96.b & 84.b to 92.b | - | TP= | - | |
| 41 | A&G | 323.197.b | 5,685,200 | W/S | 5,685,200 | |
| 42 | Less EPRI & Reg. Comm. Exp. & Other Ad. | (Note D & Attach 3, line 171) | - | DA | - | |
| 43 | Plus Transmission Related Reg. Comm. Exp. | (Note D & Attach 3, line 172) | - | TP= | - | |
| 44 | PBOP expense adjustment | (Attach 3, line 243) | - | TP= | - | |
| 44a | Less Account 566 | 321.97.b | 484,882 | DA | 484,882 | |
| 44b | Amortization of Regulatory Assets | (Attach 10, line 2) | 484,882 | DA | 484,882 | |
| 44c | Account 566 excluding amort. of Reg Assets | (line 44a less line 44b) | 0 | DA | 0 | |
| 45 | TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D) | | 7,266,682 | | 7,266,682 | |
| 46 | DEPRECIATION EXPENSE | | | | | |
| 47 | Transmission | 336.7.f (Note M) | 1,591,620 | TP | 1,591,620 | |
| 48 | General and Intangible | 336.1.f + 336.10.f (Note M) | 3,221,237 | W/S | 3,221,237 | |
| 49 | Amortization of Abandoned Plant | (Attach 3, line 155) (Note K) | - | DA | - | |
| 50 | TOTAL DEPRECIATION (Sum lines 47-49) | | 4,812,857 | | 4,812,857 | |
| 51 | TAXES OTHER THAN INCOME TAXES (Note E) | | | | | |
| 52 | LABOR RELATED | | | | | |
| 53 | Payroll | 263.7.i (enter FN1 line #) | - | W/S | - | |
| 54 | Highway and vehicle | 263.i (enter FN1 line #) | - | W/S | - | |
| 55 | PLANT RELATED | | | | | |
| 56 | Property | 263.5.i (enter FN1 line #) | 4,291,200 | GP | 4,291,200 | |
| 57 | Gross Receipts | 263.i (enter FN1 line #) | - | NA | - | |
| 58 | Other | 263.i (enter FN1 line #) | - | GP | - | |
| 59 | TOTAL OTHER TAXES (sum lines 53-58) | | 4,291,200 | | 4,291,200 | |
| 60 | INCOME TAXES (Note F) | | | | | |
| 61 | $T = 1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$ | | 0.2882 | | | |
| 62 | $\text{CIT} = (T/1-T) * (1 - (\text{WCLTD}/R))$ | | 0.3330 | | | |
| 63 | where WCLTD=(line 91) and R=(line 94) | | | | | |
| 64 | and FIT, SIT, p, & n are as given in footnote F. | | | | | |
| 65 | $1 / (1 - T) = (T \text{ from line 61})$ | | 1.4048 | | | |
| 66 | Amortized Investment Tax Credit (Attachment 4, line 14) | | - | | | |
| 67 | Income Tax Calculation = line 62 * line 71 * (1-n) | | 6,374,097 | | 6,374,097 | |
| 68 | ITC adjustment (line 65 * line 66 * (1-n)) | | - | NP | - | |
| 68a | (Excess)/Deficient Deferred Income Tax Adjustmen(Attachment 11, line 11) (Note C | | 8,268,659 | | 8,268,659 | |
| 69 | Total Income Taxes (line 67 plus line 68 plus line 68: | | 14,642,756 | | 14,642,756 | |
| 70 | RETURN | | | | | |
| 71 | [Rate Base (line 37) * Rate of Return (line 94)] | | 19,142,015 | NA | 19,142,015 | |
| 72 | Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71) | | 50,155,509 | | 50,155,509 | |
| 73 | Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h) | | 1,970,987 | DA | 1,970,987 | |
| 74 | Total Revenue Requirement (sum lines 72 & 73) | | 52,126,497 | | 52,126,497 | |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/21

New York Transco LLC
SUPPORTING CALCULATIONS AND NOTES

| | | | | | | |
|----|--|--|----------------|--------|------------|---|
| 75 | TRANSMISSION PLANT INCLUDED IN RTO RATES | | | | | |
| 76 | Total transmission plant (line 7, column 3) | | | | | 73,771,991.00 |
| 77 | Less transmission plant excluded from RTO rates (Note H) | (Attachment 3, line 175) | | | | - |
| 78 | Less transmission plant included in OATT Ancillary Services (Note H) | (Attachment 3, line 175) | | | | - |
| 79 | Transmission plant included in RTO rates (line 76 less lines 77 & 78) | | | | | 73,771,991.00 |
| 80 | Percentage of transmission plant included in RTO Rates (line 79 divided by line 76) [If line 76 equal zero, enter 1] | | | TP= | | 1.0000 |
| 81 | WAGES & SALARY ALLOCATOR (W&S) (Note I) | | | | | |
| 82 | | Form 1 Reference | \$ | TP | Allocation | |
| 83 | Production | 354.20.b | - | 0.00 | - | |
| 84 | Transmission | 354.21.b | 1.00 | 1.00 | 1.00 | |
| 85 | Distribution | 354.23.b | - | 0.00 | - | |
| 86 | Other | 354.24,25,26.b | - | 0.00 | - | |
| 87 | Total (sum lines 83-86) [TP equals 1 if there are no wages & salaries] | | 1.00 | | 1.00 = | W&S Allocator (\$ / Allocation) = 1.0000 = WS |
| 88 | RETURN (R) (Note J) | | | | | |
| 89 | | | \$ | % | Cost | Weighted |
| 91 | Long Term Debt | (Attach 3, lines 249 & 270 or Attach 5) (Note G) | 147,348,538.46 | 47.22% | 2.29% | 0.01081 =WCLTD |
| 92 | Preferred Stock | (Attachment 3, lines 251 & 273) | - | - | - | - |
| 93 | Common Stock | (Attachment 3, line 257) | 164,684,058.23 | 52.78% | 9.50% | 0.050 |
| 94 | Total (sum lines 91-93) | | 312,032,596.69 | | | 0.06095 =R |

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments

| | | (a) Non-incentive Investments from Attachment 4 (Note N) | (b) Incentive Investments from Attachment 4 (Note N) | (c) Total |
|-----|---|--|--|--------------|
| 95 | Net Transmission Plant in Service (Line 19 and Transmission CIACs) | - | 190,311,472 | 190,311,472 |
| 96 | CWIP in Rate Base (Line 26) | - | 11,194,137 | 148,418,342 |
| 97 | Unamortized Abandoned Plant (Line 29) | - | - | - |
| 98 | Regulatory Assets (Line 28) | 111,896 | - | 111,896 |
| 99 | Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments (Lines 69 & 71) | - | - | 338,841,710 |
| 100 | Return and Taxes | | | 33,784,770 |
| 101 | Total Revenue Credits | | | - |
| 102 | Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99 | | | 0.0997 |

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/21

New York Transco LLC

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related.
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 42 removes EPRI Annual Membership Dues listed in Form 1 at 353..f (enter FN1 line #),
any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h
Line 42 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
Line 42 removes all EEI and EPRI research, development and demonstration expenses and NY Transco will not participate in EEI or EPRI.
Line 43 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
Line 38 or Line 41 and thus Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base.
multiplied by (1/1-T) . 0.7257
Inputs Required: FIT = 0.21 0.2743
SIT= 0.0989 (State Income Tax Rate or Composite SIT from Attach 3)
p = - (percent of federal income tax deductible for state purposes)
n= - (not for profit entity ownership percentage)
- For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 once project financing is obtained. Prior to obtaining project financing, an interest rate of 3.85% from Table 4 of Attachment 5 will be used and will not be trued up. Attachment 5 contains an estimate of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
After the completion of construction, the cost of debt will be calculated pursuant to Attachment 3
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
The capital structure will be the actual capital structure up to 53% equity. Lines 93 will be capped at 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.
- K Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 180 days after the date that Company formally declares such plant item abandoned.
- L Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28
Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers
- M Balances exclude Asset Retirement Costs
- N Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives
- O Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes

Attachment 1 - Revenue Credit Workpaper*
New York Transco LLC

| | | |
|--|------------------------|---|
| Account 454 - Rent from Electric Property (300.19.b) | Notes 1 & 3 | |
| 1 Rent from FERC Form No. 1 | | - |
| Account 456 (including 456.1) (300.21.b and 300.22.b) | Notes 1 & 3 | |
| 2 Other Electric Revenues (Note 2) | | - |
| 3 Professional Services | | - |
| 4 Revenues from Directly Assigned Transmission Facility Charges (Note 2) | | - |
| 5 Rent or Attachment Fees associated with Transmission Facilities | | - |
| 6 Total Revenue Credits | Sum lines 2-5 + line 1 | - |

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

| Line No. | | TOTAL | NY-ISO | Other 1 | Other 2 |
|----------|-------------------------------------|------------|------------|---------|---------|
| 1 | Account 456 | | | | |
| 1a | Transmission Service | 52,126,497 | 52,126,497 | - | - |
| ... | | - | - | - | - |
| 1x | Trans. Fac. Charge | - | - | - | - |
| 2 | Trans Studies | - | - | - | - |
| 3 | Total | 52,126,497 | 52,126,497 | - | - |
| 4 | Less: | | | | |
| 5 | Revenue for Demands in Divisor | - | - | - | - |
| 6 | Sub Total Revenue Credit | 52,126,497 | 52,126,497 | - | - |
| 7 | Prior Period Adjustments | - | - | - | - |
| 8 | Total | 52,126,497 | 52,126,497 | - | - |
| 9 | Account 454 | \$ | | | |
| 9a | Joint pole attachments - telephone | - | | | |
| 9b | Joint pole attachments - cable | - | | | |
| 9c | Underground rentals | - | | | |
| 9d | Transmission tower wireless rentals | - | | | |
| 9e | Misc non-transmission rentals | - | | | |
| 9f | | - | | | |
| 9g | | - | | | |
| ... | | | | | |
| 9x | | - | | | |
| 10 | Total | - | | | |

**Attachment 2 - Cost Support
New York Transco LLC**

Plant in Service Worksheet

| | | Source (Less ARO, see Note M) | Year | Balance |
|----|--|-------------------------------|------|------------|
| 1 | <u>Calculation of Transmission Plant In Service</u> | | | |
| 2 | December | p206.58.b | 2020 | 73,771,991 |
| 3 | January | company records | 2021 | 73,771,991 |
| 4 | February | company records | 2021 | 73,771,991 |
| 5 | March | company records | 2021 | 73,771,991 |
| 6 | April | company records | 2021 | 73,771,991 |
| 7 | May | company records | 2021 | 73,771,991 |
| 8 | June | company records | 2015 | 73,771,991 |
| 9 | July | company records | 2021 | 73,771,991 |
| 10 | August | company records | 2021 | 73,771,991 |
| 11 | September | company records | 2021 | 73,771,991 |
| 12 | October | company records | 2021 | 73,771,991 |
| 13 | November | company records | 2021 | 73,771,991 |
| 14 | December | p207.58.g | 2021 | 73,771,991 |
| 15 | Transmission Plant In Service | (sum lines 2-14) /13 | | 73,771,991 |
| 16 | <u>Calculation of Distribution Plant In Service</u> | Source (Less ARO, see Note M) | | |
| 17 | December | p206.75.b | 2020 | - |
| 18 | January | company records | 2021 | - |
| 19 | February | company records | 2021 | - |
| 20 | March | company records | 2021 | - |
| 21 | April | company records | 2021 | - |
| 22 | May | company records | 2021 | - |
| 23 | June | company records | 2021 | - |
| 24 | July | company records | 2021 | - |
| 25 | August | company records | 2021 | - |
| 26 | September | company records | 2021 | - |
| 27 | October | company records | 2021 | - |
| 28 | November | company records | 2021 | - |
| 29 | December | p207.75.g | 2021 | - |
| 30 | Distribution Plant In Service | (sum lines 17-29) /13 | | - |

| | | | | |
|----|--|-------------------------------|------|-------------|
| 31 | <u>Calculation of Intangible Plant In Service</u> | Source (Less ARO, see Note M) | | |
| 32 | December | p204.5.b | 2020 | 140,622,809 |
| 33 | January | company records | 2021 | 140,622,809 |
| 34 | February | company records | 2021 | 140,622,809 |
| 35 | March | company records | 2021 | 140,622,809 |
| 36 | April | company records | 2021 | 140,622,809 |
| 37 | May | company records | 2021 | 140,622,809 |
| 38 | June | company records | 2021 | 140,622,809 |
| 39 | July | company records | 2021 | 140,622,809 |
| 40 | August | company records | 2021 | 140,622,809 |
| 41 | September | company records | 2021 | 140,622,809 |
| 42 | October | company records | 2021 | 140,622,809 |
| 43 | November | company records | 2021 | 140,622,809 |
| 44 | December | p205.5.g | 2021 | 140,622,809 |
| 45 | Intangible Plant In Service | (sum lines 32-44) /13 | | 140,622,809 |
| 46 | <u>Calculation of General Plant In Service</u> | Source (Less ARO, see Note M) | | |
| 47 | December | p206.99.b | 2020 | 43,357 |
| 48 | January | company records | 2021 | 43,357 |
| 49 | February | company records | 2021 | 43,357 |
| 50 | March | company records | 2021 | 43,357 |
| 51 | April | company records | 2021 | 43,357 |
| 52 | May | company records | 2021 | 43,357 |
| 53 | June | company records | 2021 | 43,357 |
| 54 | July | company records | 2021 | 43,357 |
| 55 | August | company records | 2021 | 43,357 |
| 56 | September | company records | 2021 | 43,357 |
| 57 | October | company records | 2021 | 43,357 |
| 58 | November | company records | 2021 | 43,357 |
| 59 | December | p207.99.g | 2021 | 43,357 |
| 60 | General Plant In Service | (sum lines 47-59) /13 | | 43,357 |

| | | | | |
|----|--|----------------------------------|------|-------------|
| 61 | <u>Calculation of Production Plant In Service</u> | Source (Less ARO, see Note M) | | |
| 62 | December | p204.46b | 2020 | - |
| 63 | January | company records | 2021 | - |
| 64 | February | company records | 2021 | - |
| 65 | March | company records | 2021 | - |
| 66 | April | company records | 2021 | - |
| 67 | May | company records | 2021 | - |
| 68 | June | company records | 2021 | - |
| 69 | July | company records | 2021 | - |
| 70 | August | company records | 2021 | - |
| 71 | September | company records | 2021 | - |
| 72 | October | company records | 2021 | - |
| 73 | November | company records | 2021 | - |
| 74 | December | p205.46.g | 2021 | - |
| 75 | Production Plant In Service | (sum lines 62-74) /13 | | - |
| 76 | <u>Total Plant In Service</u> | (sum lines 15, 30, 45, 60, & 75) | | 214,438,157 |

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

| 77 | <u>Calculation of Transmission Accumulated Depreciation</u> | Source (Less ARO, see Note M) | Year | Balance |
|----|--|-------------------------------|------|-----------|
| 78 | December | Prior year p219.25.b | 2020 | 7,276,654 |
| 79 | January | company records | 2021 | 7,409,291 |
| 80 | February | company records | 2021 | 7,541,923 |
| 81 | March | company records | 2021 | 7,674,561 |
| 82 | April | company records | 2021 | 7,807,194 |
| 83 | May | company records | 2021 | 7,939,830 |
| 84 | June | company records | 2021 | 8,072,463 |
| 85 | July | company records | 2021 | 8,205,100 |
| 86 | August | company records | 2021 | 8,337,735 |
| 87 | September | company records | 2021 | 8,470,371 |
| 88 | October | company records | 2021 | 8,603,005 |
| 89 | November | company records | 2021 | 8,735,641 |
| 90 | December | p219.25.b | 2021 | 8,868,274 |
| 91 | Transmission Accumulated Depreciation | (sum lines 78-90) /13 | | 8,072,465 |

| | | | | |
|-----|--|-------------------------------|------|------------|
| 92 | <u>Calculation of Distribution Accumulated Depreciation</u> | Source (Less ARO, see Note M) | | |
| 93 | December | Prior year p219.26.b | 2020 | - |
| 94 | January | company records | 2021 | - |
| 95 | February | company records | 2021 | - |
| 96 | March | company records | 2021 | - |
| 97 | April | company records | 2021 | - |
| 98 | May | company records | 2021 | - |
| 99 | June | company records | 2021 | - |
| 100 | July | company records | 2021 | - |
| 101 | August | company records | 2021 | - |
| 102 | September | company records | 2021 | - |
| 103 | October | company records | 2021 | - |
| 104 | November | company records | 2021 | - |
| 105 | December | p219.26.b | 2021 | - |
| 106 | Distribution Accumulated Depreciation | (sum lines 93-105) /13 | | - |
| 107 | <u>Calculation of Intangible Accumulated Amortization</u> | Source (Less ARO, see Note M) | | |
| 108 | December | Prior year p200.21.c | 2020 | 14,401,237 |
| 109 | January | company records | 2021 | 14,669,507 |
| 110 | February | company records | 2021 | 14,937,780 |
| 111 | March | company records | 2021 | 15,206,050 |
| 112 | April | company records | 2021 | 15,474,321 |
| 113 | May | company records | 2021 | 15,742,593 |
| 114 | June | company records | 2021 | 16,010,864 |
| 115 | July | company records | 2021 | 16,279,135 |
| 116 | August | company records | 2021 | 16,547,405 |
| 117 | September | company records | 2021 | 16,815,678 |
| 118 | October | company records | 2021 | 17,083,946 |
| 119 | November | company records | 2021 | 17,352,219 |
| 120 | December | p200.21.c | 2021 | 17,620,489 |
| 121 | Accumulated Intangible Amortization | (sum lines 108-120) /13 | | 16,010,863 |

| | | | | |
|-----|--|--------------------------------------|------|------------|
| 122 | <u>Calculation of General Accumulated Depreciation</u> | Source (Less ARO, see Note M) | | |
| 123 | December | Prior year p219.28.b | 2020 | 2,944 |
| 124 | January | company records | 2021 | 3,109 |
| 125 | February | company records | 2021 | 3,276 |
| 126 | March | company records | 2021 | 3,441 |
| 127 | April | company records | 2021 | 3,606 |
| 128 | May | company records | 2021 | 3,773 |
| 129 | June | company records | 2021 | 3,938 |
| 130 | July | company records | 2021 | 4,105 |
| 131 | August | company records | 2021 | 4,270 |
| 132 | September | company records | 2021 | 4,433 |
| 133 | October | company records | 2021 | 4,599 |
| 134 | November | company records | 2021 | 4,764 |
| 135 | December | p219.28.b | 2021 | 4,929 |
| 136 | Accumulated General Depreciation | (sum lines 123-135) /13 | | 3,937 |
| 137 | <u>Calculation of Production Accumulated Depreciation</u> | Source (Less ARO, see Note M) | | |
| 138 | December | p219.20:24.b (prior year) | 2020 | - |
| 139 | January | company records | 2021 | - |
| 140 | February | company records | 2021 | - |
| 141 | March | company records | 2021 | - |
| 142 | April | company records | 2021 | - |
| 143 | May | company records | 2021 | - |
| 144 | June | company records | 2021 | - |
| 145 | July | company records | 2021 | - |
| 146 | August | company records | 2021 | - |
| 147 | September | company records | 2021 | - |
| 148 | October | company records | 2021 | - |
| 149 | November | company records | 2021 | - |
| 150 | December | p219.20 thru 219.24.b | 2021 | - |
| 151 | Production Accumulated Depreciation | (sum lines 138-150) /13 | | - |
| 152 | <u>Total Accumulated Depreciation and Amortization</u> | (sum lines 91, 106, 121, 136, & 151) | | 24,087,266 |

**Attachment 3 - Cost Support
New York Transco LLC**

| | | | | | Details |
|---------------------------------------|---|---------------------------------|-------------------|-------------|---------------------------|
| Numbering continues from Attachment 2 | | | Beginning of Year | End of Year | Average Balance |
| 153 | Account No. 255 (enter negative) | 267.8.h | - | - | - |
| 154 | Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period) | Attachment 10, line 2, col. (v) | | | - |
| 155 | Amortization of Abandoned Plant | Attachment 10, line 2, col. (h) | | | Amortization Expense - |
| 156 | Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets) | | Year | Balance | |
| 157 | December | 111.57.d | 2020 | 300,369 | |
| 158 | January | company records | 2021 | 366,355 | |
| 159 | February | company records | 2021 | 307,342 | |
| 160 | March | company records | 2021 | 242,328 | |
| 161 | April | company records | 2021 | 272,064 | |
| 162 | May | company records | 2021 | 522,156 | |
| 163 | June | company records | 2021 | 456,249 | |
| 164 | July | company records | 2021 | 488,760 | |
| 165 | August | company records | 2021 | 437,237 | |
| 166 | September | company records | 2021 | 398,120 | |
| 167 | October | company records | 2021 | 387,004 | |
| 168 | November | company records | 2021 | 326,887 | |
| 169 | December | 111.57.c | 2021 | 260,770 | |
| 170 | Prepayments | (sum lines 157-169) /13 | | 366,588 | |

Reserves

| 170a | (b) | (c) | (d) | (e) | (f) | (g) | (h) |
|-----------|-----|--------|--|---|---|---------------------------------------|--|
| | | Amount | Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account | Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate | Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet | Allocation (Plant or Labor Allocator) | Amount Allocated, col. c x col. d x col. e x col. f x col. g |
| Reserve 1 | | - | - | - | - | - | - |
| Reserve 2 | | - | - | - | - | - | - |
| Reserve 3 | | - | - | - | - | - | - |
| Reserve 4 | | - | - | - | - | - | - |
| ... | | - | - | - | - | - | - |
| ... | | - | - | - | - | - | - |
| Total | | | | | | | - |

All unfunded reserves will be listed above, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (column (e)), using the same allocator in column (g) as used in the formula to allocate the amounts in the corresponding expense account) (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account, see column (d)) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit, see column (f). The source of monthly balance data is company records.

| EPRI Dues Cost Support | | | EPRI & EEI Costs to be Excluded | Details |
|-------------------------------------|--|--|---------------------------------|---------|
| Allocated General & Common Expenses | | | | |
| 171 | EPRI and EEI Dues to be excluded from the formula rate | EPRI Dues p353...f (enter FN1 line #) | - | |

| Regulatory Expense Related to Transmission Cost Support | | | | | | |
|---|---------------------------------------|------------|---------------|----------------------|-------|----------|
| Directly Assigned A&G | | | Form 1 Amount | Transmission Related | Other | Details* |
| 172 | Regulatory Commission Exp Account 928 | p323.189.b | - | - | - | |
| * insert case specific detail and associated assignments here | | | | | | |

| Multi-state Workpaper | | | | | | |
|---|---|--|----------|--------|----------|-----------------|
| Income Tax Rates | | | New York | MTA | NYC | Weighed Average |
| 173 | Weighting SIT=State Income Tax Rate or Composite | | 1 | 0.6262 | 0.250537 | 9.89% |
| Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F) | | | | | | |

| Safety Related and Education and Out Reach Cost Support | | | | | | |
|--|---------------------------------------|-----------------|---------------|--|-------|---------|
| Directly Assigned A&G | | | Form 1 Amount | Safety Related, Education, Siting & Outreach Related | Other | Details |
| 174 | General Advertising Exp Account 930.1 | company records | - | - | - | |
| <p>Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe.</p> <p>Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues</p> <p>Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue</p> <p>Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities</p> <p>Lobbying expenses are not allowed to be included in account 930.1</p> | | | | | | |

| Excluded Plant Cost Support | | | | | | |
|---|----------------------------------|--|----------------------------------|---|-------------------------------|--|
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities | | | Excluded Transmission Facilities | Transmission plant included in OATT Ancillary Services and not otherwise excluded | Description of the Facilities | |
| 175 | Excluded Transmission Facilities | | - | - | | |
| <p>General Description of the Facilities</p> <p>A worksheet will be provided if there are ever any excluded transmission plant or transmission plant in OATT Ancillary Sers.</p> <p>Add more lines if necessary</p> | | | | | | |

Materials & Supplies

| | | | Stores Expense | Transmission Materials | Construction | |
|-----|---|-----------------|----------------|------------------------|----------------------|-------|
| | | | Undistributed | & Supplies | Materials & Supplies | Total |
| | | | p227.16 | p227.8 | p227.5 | |
| | Note: for the projection, the prior year's actual balances will be used | | | | | |
| | Form No.1 page | | | | | |
| 176 | December | Column b | - | - | - | - |
| 177 | January | Company Records | - | - | - | - |
| 178 | February | Company Records | - | - | - | - |
| 179 | March | Company Records | - | - | - | - |
| 180 | April | Company Records | - | - | - | - |
| 181 | May | Company Records | - | - | - | - |
| 182 | June | Company Records | - | - | - | - |
| 183 | July | Company Records | - | - | - | - |
| 184 | August | Company Records | - | - | - | - |
| 185 | September | Company Records | - | - | - | - |
| 186 | October | Company Records | - | - | - | - |
| 187 | November | Company Records | - | - | - | - |
| 188 | December | Column c | - | - | - | - |
| 189 | Average | | | | | - |

| | | | |
|-----|---|-----------------|---------------|
| 189 | <u>Calculation of PBOP Expenses</u> | | |
| 190 | <u>ConEd</u> | | |
| 191 | Total PBOP expenses | \$ | (8,800,000) |
| 192 | Labor dollars | \$ | 1,444,841,000 |
| 193 | Cost per labor dollar | \$ | (0.0061) |
| 194 | labor (labor not capitalized) current year | Company Records | - |
| 195 | PBOP Expense for current year | | - |
| 196 | PBOP Expense in Account 926 for current year | Company Records | - |
| 197 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 198 | Lines 191-193 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |
| 198 | <u>NiMo</u> | | |
| 199 | Total PBOP expenses | \$ | 70,883,643 |
| 200 | Labor dollars | \$ | 313,713,746 |
| 201 | Cost per labor dollar | \$ | 0.2260 |
| 202 | labor (labor not capitalized) current year | Company Records | - |
| 203 | PBOP Expense for current year | | - |
| 204 | PBOP Expense in Account 926 for current year | Company Records | - |
| 205 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 206 | Lines 199-201 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |
| 207 | <u>NYSEG</u> | | |
| 208 | Total PBOP expenses | \$ | 2,057,829 |
| 209 | Labor dollars | \$ | 187,586,000 |
| 210 | Cost per labor dollar | \$ | 0.0110 |
| 211 | labor (labor not capitalized) current year | Company Records | - |
| 212 | PBOP Expense for current year | | - |
| 213 | PBOP Expense in Account 926 for current year | Company Records | - |
| 214 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 215 | Lines 208-210 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |

| | | | |
|-----|---|-----------------|--|
| 216 | <u>RGE</u> | | |
| 217 | Total PBOP expenses | \$ | 3,561,081 |
| 218 | Labor dollars | \$ | 79,625,000 |
| 219 | Cost per labor dollar | \$ | 0.0447 |
| 220 | labor (labor not capitalized) current year | Company Records | - |
| 221 | PBOP Expense for current year | | - |
| 222 | PBOP Expense in Account 926 for current year | Company Records | - |
| 223 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 224 | Lines 217-219 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |
| 225 | <u>CHG&E</u> | | |
| 226 | Total PBOP expenses | \$ | (3,863,900) |
| 227 | Labor dollars | | 108,206,368 |
| 228 | Cost per labor dollar | \$ | (0.0357) |
| 229 | labor (labor not capitalized) current year | Company Records | - |
| 230 | PBOP Expense for current year | | - |
| 231 | PBOP Expense in Account 926 for current year | Company Records | - |
| 232 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 233 | Lines 226-228 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |
| 234 | <u>New York Transco LLC</u> | | |
| 235 | Total PBOP expenses | \$ | - |
| 236 | Labor dollars | \$ | - |
| 237 | Cost per labor dollar | | \$0.000 |
| 238 | labor (labor not capitalized) current year | Company Records | - |
| 239 | PBOP Expense for current year | | - |
| 240 | PBOP Expense in Account 926 for current year | Company Records | - |
| 241 | PBOP Adjustment for Appendix A, Line 44 | | - |
| 242 | Lines 235-237 cannot change absent approval or acceptance by FERC in a separate proceeding. | | |
| 243 | PBOP expense adjustment | | (sum lines 197, 214, 205, 223, 232, & 241) |

**Attachment 3 - Cost Support
New York Transco LLC**

COST OF CAPITAL

| Line No. | Description | Form No.1 Reference | December | January | February | March | April | May | June | July | August | September | October | November | December | 13 Month Avg |
|----------|--|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|
| | | | Col. (a) | Col. (b) | Col. (c) | Col. (d) | Col. (e) | Col. (f) | Col. (g) | Col. (h) | Col. (i) | Col. (j) | Col. (k) | Col. (l) | Col. (m) | Col. (n) |
| 244 | Long Term Debt: | | | | | | | | | | | | | | | |
| 245 | Acct 221 Bonds | 112.18.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 246 | Acct 223 Advances from Assoc. Companies | 112.20.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 247 | Acct 224 Other Long Term Debt | 112.21.c.d | 113,887,000 | 113,887,000 | 118,887,000 | 118,887,000 | 118,887,000 | 148,887,000 | 148,887,000 | 148,887,000 | 168,887,000 | 168,887,000 | 168,887,000 | 188,887,000 | 188,887,000 | 147,348,538 |
| 248 | Less Acct 222 Reacquired Debt | 112.19.c.d enter negative | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 249 | Total Long Term Debt | Sum Lines 244 - 248 | 113,887,000 | 113,887,000 | 118,887,000 | 118,887,000 | 118,887,000 | 148,887,000 | 148,887,000 | 148,887,000 | 168,887,000 | 168,887,000 | 168,887,000 | 188,887,000 | 188,887,000 | 147,348,538 |
| 250 | | | | | | | | | | | | | | | | |
| 251 | Preferred Stock (1) | 112.3.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 252 | | | | | | | | | | | | | | | | |
| 253 | Common Equity-Per Books | 112.16.c.d | 127,753,289 | 129,203,289 | 130,653,289 | 142,103,289 | 143,553,289 | 145,003,289 | 171,453,289 | 172,903,289 | 174,353,289 | 195,803,289 | 197,253,289 | 198,703,289 | 212,153,289 | 164,684,058 |
| 254 | Less Acct 204 Preferred Stock | 112.3.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 255 | Less Acct 219 Accum Other Compre. Income | 112.15.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 256 | Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings | 112.12.c.d | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 257 | Adjusted Common Equity | Ln 253 - 254 - 255 - 256 | 127,753,289 | 129,203,289 | 130,653,289 | 142,103,289 | 143,553,289 | 145,003,289 | 171,453,289 | 172,903,289 | 174,353,289 | 195,803,289 | 197,253,289 | 198,703,289 | 212,153,289 | 164,684,058 |
| 258 | | | | | | | | | | | | | | | | |
| 259 | Total (Line 249 plus Line 251 plus Line 257) | | 241,640,289 | 243,090,289 | 249,540,289 | 260,990,289 | 262,440,289 | 293,890,289 | 320,340,289 | 321,790,289 | 343,240,289 | 364,690,289 | 366,140,289 | 387,590,289 | 401,040,289 | 312,032,597 |
| 260 | | | | | | | | | | | | | | | | |
| 261 | Cost of Debt | | | | | | | | | | | | | | | |
| 262 | Acct 427 Interest on Long Term Debt | 117.62.c | | | | | | | | | | | | | | 3,340,322 |
| 263 | Acct 428 Amortization of Debt Discount and Expense | 117.63.c | | | | | | | | | | | | | | 126,690 |
| 264 | Acct 428.1 Amortization of Loss on Reacquired Debt | 117.64.c | | | | | | | | | | | | | | - |
| 265 | Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2) | 117.67.c | | | | | | | | | | | | | | - |
| 266 | Less: Acct 429 Amort of Premium on Debt | 117.65.c enter negative | | | | | | | | | | | | | | - |
| 267 | Less: Acct 429.1 Amort of Gain on Reacquired Debt | 117.66.c enter negative | | | | | | | | | | | | | | - |
| 268 | Total Interest Expense | Sum Lines 262 - 267 | | | | | | | | | | | | | | 3,367,012 |
| 269 | | | | | | | | | | | | | | | | |
| 270 | Average Cost of Debt (Line 268 / Line 249) | | | | | | | | | | | | | | | 2.25% |
| 271 | | | | | | | | | | | | | | | | |
| 272 | Cost of Preferred Stock | | | | | | | | | | | | | | | |
| 273 | Preferred Stock Dividends | 118.29.c | | | | | | | | | | | | | | |
| 274 | | | | | | | | | | | | | | | | |
| 275 | Average Cost of Preferred Stock (Line 273 / Line 251) | | | | | | | | | | | | | | | |

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the dockette/case number, and the date of the authorizing order.
 Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

The calculations below calculate that additional revenue requirement for 100 basis points of ROE and 1 percent change in the equity component of the capital structure. These amounts are then used to calculate the actual increase in revenue in the table below (starting on line 66) associated with the actual incentive authorized by the Commission. The use of the 100 basis point calculations do not presume any particular incentive (i.e., 100 basis points) being granted by the Commission.

| Base ROE and Income Taxes Carrying Charge | | New York Transco LLC | | |
|---|---|----------------------|--------------------|-------------|
| | | Allocator | | Result |
| 1 | Rate Base | | | 314,046,407 |
| 2 | BASE RETURN CALCULATION: | | | |
| | | \$ | % | Cost |
| 3 | Long Term Debt (Appendix A, Line 91) | - | 47% | 2.29% |
| 4 | Preferred Stock (Appendix A, Line 92) | - | 0% | 0.00% |
| 5 | Common Stock (Appendix A, Line 93) | - | 53% | 9.50% |
| 6 | Total (sum lines 3-5) | - | | 6.10% |
| 7 | Return multiplied by Rate Base (line 1 * line 6) | | | 19,142,015 |
| 8 | INCOME TAXES | | | |
| 9 | $T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61) | 0.2882 | | |
| 10 | $CIT = (T - T) * (1 - (WCLTD/R))$ = | 0.3330 | | |
| 11 | where WCLTD=(line 3) and Re (line 6) | | | |
| 12 | and FIT, SIT & p are as given in footnote F on Appendix A. | | | |
| 13 | $1 / (1 - T) = (T \text{ from line 9})$ | 1.4048 | | |
| 14 | Amortized Investment Tax Credit (266.8f) (enter negative) | - | | |
| 15 | Income Tax Calculation = line 10 * line 7 * (1-n) | 6,374,097 | | 6,374,097 |
| 16 | ITC adjustment (line 13 * line 14) * (1-n) | | NP | - |
| 17 | Total Income Taxes (line 15 plus line 16) | 6,374,097 | | 6,374,097 |
| 18 | Base Return and Income Taxes | | Sum lines 7 and 17 | 25,516,111 |
| 19 | Rate Base | | Line 1 | 314,046,407 |
| 20 | Return and Income Taxes at Base ROE | | Line 18 / line 19 | 0.0812 |

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

| | | | | | | |
|----|--|-----------|---------------------|--------|----------|----------------|
| 21 | Rate Base | | | | Result | 314,046,407.35 |
| 22 | 100 Basis Point Incentive Return impact on | | | | | |
| | | \$ | % | Cost | Weighted | |
| 23 | Long Term Debt (line 3) | - | 47% | 2.29% | 0.011 | |
| 24 | Preferred Stock (line 4) | - | 0% | 0.00% | - | |
| 25 | Common Stock (line 5 plus 100 basis points) | - | 53% | 10.50% | 0.055 | |
| 26 | Total (sum lines 24-26) | - | | | 0.066 | |
| 27 | 100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26) | | | | | 20,799,483.54 |
| 28 | INCOME TAXES | | | | | |
| 29 | $T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61) | 0.2882 | | | | |
| 30 | $CIT=(T/(1-T)) * (1-(WCLTD/R))$ = | 0.3387 | | | | |
| 31 | where WCLTD=(line 23) and R= (line 26) | | | | | |
| 32 | and FIT, SIT & p are as given in footnote F on Appendix A. | | | | | |
| 33 | $1 / (1 - T)$ = (T from line 29) | 1.4048 | | | | |
| 34 | Amortized Investment Tax Credit (line 14) | - | | | | |
| 35 | Income Tax Calculation = line 30 * line 27 * (1-n) | 7,045,054 | | | | 7,045,054 |
| 36 | ITC adjustment (line 33 * line 34) * (1-n) | - | NP | 1.00 | | - |
| 37 | Total Income Taxes (line 35 plus line 36) | 7,045,054 | | | | 7,045,054 |
| 38 | Return and Income Taxes with 100 basis point increase in ROE | | Sum lines 27 and 37 | | | 27,844,538 |
| 39 | Rate Base | | Line 21 | | | 314,046,407 |
| 40 | Return and Income Taxes with 100 basis point increase in ROE | | Line 38 / line 39 | | | 0.0887 |
| 41 | Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive | | Line 41 - Line 20 | | | 0.0074 |

Effect of 1% Increase in the Equity Ratio

| | | | | | | |
|-----|---|------------|---------------------|-------|----------|---------------|
| 42 | Rate Base | | | | Results | 314,046,407 |
| 43 | 100 Basis Point Incentive Return | | | | | |
| | | \$ | % | Cost | Weighted | |
| 44 | Long Term Debt (line 3 minus 1% in equity ratio) | - | 46% | 2.29% | 1.06% | |
| 45 | Preferred Stock (line 4) | - | 0% | 0.00% | 0.00% | |
| 46 | Common Stock (line 5 plus 1% in equity ratio) | - | 54% | 9.50% | 5.11% | |
| 47 | Total (sum lines 44-46) | - | | | 6.17% | |
| 48 | Line 47 x line 42 | | | | | 19,368,441.96 |
| 49 | INCOME TAXES | | | | | |
| 50 | $T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61) | 0.2882 | | | | |
| 51 | $CIT=(T/(1-T)) * (1-(WCLTD/R))$ = | 0.3353 | | | | |
| 52 | where WCLTD=(line 44) and R= (line 47) | | | | | |
| 53 | and FIT, SIT & p are as given in footnote F on Appendix A. | | | | | |
| 54 | $1 / (1 - T)$ = (T from line 50) | 1.4048 | | | | |
| 55 | Amortized Investment Tax Credit (line 14) | - | | | | |
| 56 | Income Tax Calculation = line 51 * line 48 * (1-n) | 6,494,869 | | | | 6,494,869 |
| 57 | ITC adjustment (line 54 * line 55) * (1-n) | - | NP | 1.00 | | - |
| 57a | (Excess)/Deficient Deferred I (Attachment 11, line 11) | 8,268,659 | | | | 8,268,659 |
| 58 | Total Income Taxes (line 56 plus line 57 plus line 57a) | 14,763,528 | | | | 14,763,528 |
| 59 | Return and Income Taxes with 1% Increase in the Equity Ratio | | Sum lines 48 and 58 | | | 34,131,970 |
| 60 | Rate Base | | Line 42 | | | 314,046,407 |
| 61 | Return and Income Taxes with 1% Increase in the Equity Ratio | | Line 59 / line 60 | | | 0.1087 |
| 62 | Difference between Base ROE and 1% Increase in the Equity Ratio | | Line 61 - Line 20 | | | 0.0274 |

Attachment 5 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology (Note 13)
 New York Transco LLC
 HYPOTHETICAL EXAMPLE

Assumes financing will be a 5 year loan with Origination Fees of \$2.1 million and a Commitments Fee of 0.3% on the undrawn principal. Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below. Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment.

Table 1

| | | |
|---|--------------------------|------|
| 1 | Total Loan Amount | \$ - |
|---|--------------------------|------|

Table 2

| | | |
|---|--|-------|
| 2 | Internal Rate of Return¹ | #NUM! |
| 3 | Based on following Financial Formula²: | |
| 4 | $NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwrt(t)}}$ | |

Table 3

| | | |
|---------------------------------|--|--------|
| Origination Fees | | |
| 5 | Underwriting Discount | - |
| 6 | Arrangement Fee | - |
| 7 | Upfront Fee | - |
| 8 | Rating Agency Fee | - |
| 9 | Legal Fees | - |
| 10 | Total Issuance Expense | - |
| Annual Rating Agency Fee | | |
| 11 | Annual Rating Agency Fee | - |
| 12 | Annual Bank Agency Fee | - |
| 13 | Revolving Credit Commitment Fee | 0.000% |

Table 4

| | | | | | | | | |
|----|----------------------|-------|-------|-------|-------|-------|-------|-------|
| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
| 14 | LIBOR Rate | 0.64% | 1.03% | 1.60% | 2.13% | 2.13% | 2.13% | 2.13% |
| 15 | Spread | 2.25% | 2.25% | 2.25% | 2.25% | 2.25% | 2.25% | 2.25% |
| 16 | Interest Rate | 2.69% | 3.28% | 3.85% | 4.38% | 4.38% | 4.38% | |

Table 5

| | (A) | (B) | (C) | (D) | (E) | (F) | (G) | (H) | (I) |
|----|------------|-----|--------------------------------|--------------------------------------|-----------------------------------|---|----------------------------|--|--------------------------|
| 17 | Year | | Capital Expenditures (\$000's) | Principal Drawn In Quarter (\$000's) | Principal Drawn To Date (\$000's) | Interest & Principal (\$000's) | Origination Fees (\$000's) | Commitment & Utilization Fee (\$000's) | Net Cash Flows (\$000's) |
| | | | | | Cumulative Col. D | 1/4 * Interest Rate from Line 16 x Col. E prior quarter and Principal repayment | Input in first Qtr of Loan | (line 1/1000 less Col. E prior quarter)*line 13/4 +line 12/4000+line 11/4000 | (D-F-G-H) |
| 18 | | | | | | | | | |
| 19 | 3/31/2014 | Q3 | - | - | - | - | | - | - |
| 20 | 6/30/2014 | Q4 | - | - | - | - | | - | - |
| 21 | 9/30/2014 | Q1 | - | - | - | - | | - | - |
| 22 | 12/31/2014 | Q2 | - | - | - | - | | - | - |
| 23 | 3/31/2015 | Q3 | - | - | - | - | | - | - |
| 24 | 6/30/2015 | Q4 | - | - | - | - | | - | - |
| 25 | 9/30/2015 | Q1 | - | - | - | - | | - | - |
| 26 | 12/31/2015 | Q2 | - | - | - | - | | - | - |
| 27 | 3/31/2016 | Q3 | - | - | - | - | | - | - |
| 28 | 6/30/2016 | Q4 | - | - | - | - | | - | - |
| 29 | 9/30/2016 | Q1 | - | - | - | - | | - | - |
| 30 | 12/31/2016 | Q2 | - | - | - | - | | - | - |
| 31 | 3/31/2017 | Q3 | - | - | - | - | | - | - |
| 32 | 6/30/2017 | Q4 | - | - | - | - | | - | - |
| 33 | 9/30/2017 | Q1 | - | - | - | - | | - | - |
| 34 | 12/31/2017 | Q2 | - | - | - | - | | - | - |
| 35 | 3/31/2018 | Q3 | - | - | - | - | | - | - |
| 36 | | | | | | | | | |
| 37 | | | | | | | | | |
| 38 | | | | | | | | | |
| 39 | | | | | | | | | |
| 40 | | | | | | | | | |
| 41 | | | | | | | | | |
| 42 | | | | | | | | | |

- Notes**
- The IRR is the input to Debt Cost shown on Appendix A, Page 4, Line 91 during the construction period, after obtaining project financing, in accordance with Note G of Appendix A.
 - The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 4.
 N is the last quarter the loan would be outstanding
 t is each quarter
 Ct is the cash flow (Table 5, Col. I in each quarter)
 Alternatively the equation can be written as $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_n/(1+IRR)^n$ and solved for IRR
 The Excel™ formula on line 2 is : (round(XIRR(first quarter of loan Col A of Table 5:last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5: last quarter of loan Col I of Table 5, 8%),4)
 - The 8% in the above formula is a seed number to ensure the formula produces a positive number.
 - Line 1 reflects the loan amount, the maximum amount that can be drawn on
 - Lines 5 through 13 include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees once the actual fees are known.
 - The estimate of the average 3 month Libor forward rate for the year on line 14 is that published by Bloomberg Finance L.P. during August of the prior year and is true-up to actual average 3 month Libor rate for the year under the loan.
 - Table 5, Col. C reflect the capital expenditures in each quarter
 - Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
 - Table 5, Col. E is the amount of principle drawn down
 - Table 5, Col F calculates the interest on the principle drawn down to date based on the applicable interest on line 16
 - Table 5, Col. G is the total origination fees in line 10 and is input in the first quarter that a portion of the loan in drawn
 - Table 5, Col. H is calculated as follows:
 (line 1/1000 less Col. E prior quarter)*line 13/4 +line 12/4000+line 11/4000
 Where A = Loan amount in line 1 less the amount drawn down (Table 5, Col. (E)) in the prior quarter
 - The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs , e.g., fees, interest rates, spread, and Table 3 once the amounts are known
 - Prior to obtaining long term debt, the cost of debt, will be 3.28%. If NY Transco obtains project financing, the long term debt rate will be determined using the methodology in Attachment 5 and Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment A. After the first project is placed into service, NY Transco will use its actual cost of long term debt determined in Attachment 3. The capital structure will be the actual capital structure up to 53% equity.

New York Transco LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

| Item | | Transmission Related | Plant Related | Labor Related | Total |
|------|---|-------------------------|------------------|------------------|---|
| 1 | ADIT-282 | (27,227,039) | - | - | From Acct. 282 total, below |
| 2 | ADIT-283 | (83,167) | - | - | From Acct. 283 total, below |
| 3 | ADIT-190 | 10,379,000 | - | - | From Acct. 190 total, below |
| 4 | Subtotal | (16,931,206) | - | - | |
| 5 | Wages & Salary Allocator | | | 1.00 | |
| 6 | NP | | 1.00 | | |
| 7 | Beginning of Year | (16,931,206) | - | - | (16,931,206) |
| 8 | End of year from Attachment 6b, line 7 | (22,104,206) | - | - | (22,104,206) |
| 9 | Average of Beginning of Year and End of Year ((7 +8)/2) | (19,517,706) | - | - | (19,517,706) Enter as negative Appendix A, line 24. |

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

| | A | B Total | C Gas, Prod Or Other Related | D Transmission Related | E Plant Related | F Labor Related | G Justification |
|-----|---|------------|---------------------------------------|------------------------------|-----------------------|-----------------------|---|
| 10 | ADIT-190 | | | | | | |
| 11a | NOL Deferred tax asset | 8,548,000 | | 8,548,000 | | | Federal loss primarily due to 50% bonus depreciation on TOTS assets placed in service |
| 11b | Over-collection of TOTS revenues | 417,000 | | 417,000 | | | Timing difference related to over collection of TOTS revenues |
| 11c | Unearned TCC revenue | 558,000 | | 558,000 | | | Timing difference related to collection of TOTS revenues |
| 11d | Preformation costs | 856,000 | | 856,000 | | | Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base |
| 11e | Change in Federal income tax rate | 1,466,610 | | 1,466,610 | | | Impact from regulatory liability due to change in Federal income tax rate |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 12 | Subtotal - p234 | 11,845,610 | - | 11,845,610 | - | - | |
| 13 | Less FASB 109 Above if not separately removed | 1,466,610 | | 1,466,610 | | | |
| 14 | Less FASB 106 Above if not separately removed | - | | - | | | |
| 15 | Total | 10,379,000 | - | 10,379,000 | - | - | |

Instructions for Account 190:

- 16 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 17 2. ADIT items related only to Transmission are directly assigned to Column D
- 18 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 19 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 20 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

New York Transco LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

| 21 ADIT-282 | A | B Total | C Gas, Prod Or Other Related | D Transmission Related | E Plant Related | F Labor Related | G Justification |
|-------------|--|--------------|---------------------------------------|------------------------------|-----------------------|-----------------------|---|
| 22a | MACRS and bonus depreciation for plant additions | (27,276,933) | | (27,276,933) | | | Timing difference related to depreciation for TOTS Projects placed in service |
| 22b | | | | | | | |
| 22c | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| 23 | Subtotal - p275 | (27,276,933) | - | (27,276,933) | - | - | |
| 24 | Less FASB 109 Above if not separately removed | (49,894) | | (49,894) | | | |
| 25 | Less FASB 106 Above if not separately removed | - | | - | | | |
| 26 | Total | (27,227,039) | - | (27,227,039) | - | - | |

Instructions for Account 282:

- 27 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 28 2. ADIT items related only to Transmission are directly assigned to Column D
- 29 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 30 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 31 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

New York Transco LLC
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

| 32 ADIT- 283 | A | B Total | C Gas, Prod Or Other Related | D Transmission Related | E Plant Related | F Labor Related | G |
|--------------|---|------------|---------------------------------------|------------------------------|-----------------------|-----------------------|--|
| 33a | Preformation costs | (26,258) | | (26,258) | | | Deferred tax on timing difference for preformation costs included Reg. Asset and included in rate base |
| 33b | FAS 109 on AFUDC equity | (20,483) | | (20,483) | | | FASB 109 note removed on line 35 below |
| 33c | Prepaid insurance | (36,503) | | (36,503) | | | Timing difference related to prepaid insurance included in rate base |
| 33d | Prepaid other | (20,406) | | (20,406) | | | Timing difference related to other prepaid expenses included in rate base |
| 33e | | - | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| 34 | Subtotal - p277 | (103,650) | - | (103,650) | - | - | |
| 35 | Less FASB 109 Above if not separately removed | (20,483) | | (20,483) | | | |
| 36 | Less FASB 106 Above if not separately removed | | | | | | |
| 37 | Total | (83,167) | - | (83,167) | - | - | |

Instructions for Account 283:

- 38 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 39 2. ADIT items related only to Transmission are directly assigned to Column D
- 40 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 41 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 42 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

New York Transco LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

| Line | Transmission Related | Plant Related | Labor Related | Total |
|----------------------------|----------------------|---------------|---------------|-----------------------------|
| 1 ADIT-282 | (27,484,039.00) | - | - | From Acct. 282 total, below |
| 2 ADIT-283 | (83,167.00) | - | - | From Acct. 283 total, below |
| 3 ADIT-190 | 5,463,000.00 | - | - | From Acct. 190 total, below |
| 4 Subtotal | (22,104,206.00) | - | - | |
| 5 Wages & Salary Allocator | | | 1.00 | |
| 6 NP | | 1.00 | | |
| 7 End of Year ADIT | (22,104,206.00) | - | - | (22,104,206.00) |

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must be shown in a separate row for each project.

| A | B | C | D | E | F | G |
|--|-----------|----------------------------|----------------------|---------------|---------------|---|
| | Total | Gas, Prod Or Other Related | Transmission Related | Plant Related | Labor Related | Justification |
| 8 ADIT-190 | | | | | | |
| 9a NOL Deferred tax asset | 3,943,000 | | 3,943,000 | | | Federal loss primarily due to 50% bonus depreciation on TOTS assets placed in service |
| 9b Unearned TCC revenue | 558,000 | | 558,000 | | | Timing difference related to collection of TOTS revenues |
| 9c Preformation costs | 962,000 | | 962,000 | | | Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base |
| 9d Change in Federal income tax rate | 3,839,473 | | 3,839,473 | | | Impact from regulatory liability due to change in Federal income tax rate |
| 9e | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| 10 Subtotal - p234 | 9,302,473 | - | 9,302,473 | - | - | |
| 11 Less FASB 109 Above if not separately removed | 3,839,473 | | 3,839,473 | | | |
| 12 Less FASB 106 Above if not separately removed | - | | - | | | |
| 13 Total | 5,463,000 | - | 5,463,000 | - | - | |

Instructions for Account 190:

- 14 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 15 2. ADIT items related only to Transmission are directly assigned to Column D
- 16 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 17 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 18 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

New York Transco LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

| 19 ADIT- 282 | A | B | C | D | E | F | G |
|--------------|--|----------------------------------|-------------------------|------------------|------------------|------------------|---|
| | Total | Gas, Prod Or Other Related | Transmission Related | Plant Related | Labor Related | Labor Related | Justification |
| 20a | MACRS and bonus depreciation for plant additions | (27,534,933) | | (27,534,933) | | | Timing difference related to depreciation for TOTS Projects placed in service |
| 20b | | | | | | | |
| 20c | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| ... | | | | | | | |
| 21 | Subtotal - p275 | (27,534,933) | - | (27,534,933) | - | - | |
| 22 | Less FASB 109 Above if not separately removed | (50,894) | | (50,894) | | | |
| 23 | Less FASB 106 Above if not separately removed | - | | - | | | |
| 24 | Total | (27,484,039) | - | (27,484,039) | - | - | |

Instructions for Account 282:

- 25 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 26 2. ADIT items related only to Transmission are directly assigned to Column D
- 27 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 28 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 29 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

New York Transco LLC
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

| A | B | C | D | E | F | G |
|-------------|-----------|----------------------------------|-------------------------|------------------|------------------|--|
| | Total | Gas, Prod Or Other Related | Transmission Related | Plant Related | Labor Related | |
| 30 ADIT-283 | | | | | | |
| 31a | (26,258) | | (26,258) | | | Deferred tax on timing difference for preformation costs included Reg. Asset and included in rate base |
| 31b | (20,483) | | (20,483) | | | FASB 109 note removed on line 33 below |
| 31c | (36,503) | | (36,503) | | | Timing difference related to prepaid insurance included in rate base |
| 31d | (20,406) | | (20,406) | | | Timing difference related to other prepaid expenses included in rate base |
| 31e | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| ... | | | | | | |
| 32 | (103,650) | - | (103,650) | - | - | |
| 33 | (20,483) | | (20,483) | | | |
| 34 | - | | - | | | |
| 35 | (83,167) | - | (83,167) | - | - | |

Instructions for Account 283:

- 36 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 37 2. ADIT items related only to Transmission are directly assigned to Column D
- 38 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 39 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 40 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Attachment 7 - Example of True-Up Calculation (Note 3)
New York Transco LLC

| Project Description | 2019 | | Less | 2019 | | Equals | Over (Under) Recovery | |
|-----------------------------|-------------------------------------|--|------|-------------------------------------|--|--------|-----------------------|--|
| | Revenue Requirement Billed (Note 1) | | | Actual Revenue Requirement (Note 2) | | | | |
| - Up to 228 million | \$31,932,142 | | | \$29,658,718 | | | \$2,273,424 | |
| - Over 228 million | \$0 | | | \$0 | | | \$0 | |
| - Regulatory Asset | \$1,339,538 | | | \$1,339,822 | | | (\$284) | |
| - Segment B Facilities CWIP | \$0 | | | \$979,678 | | | (\$979,678) | |
| Total | \$33,271,680 | | | \$31,978,218 | | | \$1,293,462 | |

| Interest Rate on Amount of Refunds or Surcharges | Over (Under) Recovery Plus Interest | Monthly Interest Rate on Attachment 7a | Months | Calculated Interest | Amortization | Surcharge (Refund) Owed |
|--|-------------------------------------|--|--------|---------------------|--------------|-------------------------|
| | | 0.4298% | | | | |

An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year. If the first year is a partial year, the true-up (over or under recovery per month and interest calculation) will reflect only the number of months for which the rate was charged.

| Calculation of Interest | | | | | | |
|---|-----------|-------------|---------|----------------|----------------|-------------|
| | | | | Monthly | | |
| January | Year 2019 | 107,789 | 0.4298% | 12 | (5,559) | (113,348) |
| February | Year 2019 | 107,789 | 0.4298% | 11 | (5,096) | (112,884) |
| March | Year 2019 | 107,789 | 0.4298% | 10 | (4,633) | (112,421) |
| April | Year 2019 | 107,789 | 0.4298% | 9 | (4,169) | (111,958) |
| May | Year 2019 | 107,789 | 0.4298% | 8 | (3,706) | (111,495) |
| June | Year 2019 | 107,789 | 0.4298% | 7 | (3,243) | (111,031) |
| July | Year 2019 | 107,789 | 0.4298% | 6 | (2,780) | (110,568) |
| August | Year 2019 | 107,789 | 0.4298% | 5 | (2,316) | (110,105) |
| September | Year 2019 | 107,789 | 0.4298% | 4 | (1,853) | (109,642) |
| October | Year 2019 | 107,789 | 0.4298% | 3 | (1,390) | (109,178) |
| November | Year 2019 | 107,789 | 0.4298% | 2 | (927) | (108,715) |
| December | Year 2019 | 107,789 | 0.4298% | 1 | (463) | (108,252) |
| | | | | | (36,135) | (1,329,597) |
| | | | | | Annual | |
| January through December | Year 2020 | (1,329,597) | 0.4298% | 12 | (68,574) | (1,398,171) |
| | | | | | Monthly | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | |
| January | Year 2021 | 1,398,171 | 0.4298% | | (6,009) | 119,795 |
| February | Year 2021 | 1,284,385 | 0.4298% | | (5,520) | 119,795 |
| March | Year 2021 | 1,170,110 | 0.4298% | | (5,029) | 119,795 |
| April | Year 2021 | 1,055,345 | 0.4298% | | (4,536) | 119,795 |
| May | Year 2021 | 940,086 | 0.4298% | | (4,040) | 119,795 |
| June | Year 2021 | 824,331 | 0.4298% | | (3,543) | 119,795 |
| July | Year 2021 | 708,079 | 0.4298% | | (3,043) | 119,795 |
| August | Year 2021 | 591,328 | 0.4298% | | (2,541) | 119,795 |
| September | Year 2021 | 474,074 | 0.4298% | | (2,038) | 119,795 |
| October | Year 2021 | 356,317 | 0.4298% | | (1,531) | 119,795 |
| November | Year 2021 | 238,054 | 0.4298% | | (1,023) | 119,795 |
| December | Year 2021 | 119,282 | 0.4298% | | (513) | 119,795 |
| | | | | | (39,367) | 0 |
| Total Amount of True-Up Adjustment | | | | | \$ | (1,437,538) |
| Less Over (Under) Recovery | | | | | \$ | 1,293,462 |
| Total Interest | | | | | \$ | (144,076) |

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments. Values will be determined for each project set included in the Table in Attachment 4.

Note 2: The actual revenue requirement is input from Attachment 4, line 66, column p, which is determined for each project set developed by the Company. The amounts exclude any true-ups or prior period adjustments.

Note 3: This "Example" sheet will be populated with actuals and used in each year's annual true-up calculation.

True-Up Interest Calculation

| | | Pursuant to 18 C.F.R. Section 18.35.19 (a) |
|---|--|--|
| | FERC Quarterly Interest Rate | |
| 1 | Qtr 3 (Previous Year) | 5.50% |
| 2 | Qtr 4 (Previous Year) | 5.42% |
| 3 | Qtr 1 (Current Year) | 4.96% |
| 4 | Qtr 2 (Current Year) | 4.75% |
| 5 | Average of the last 4 quarters (Lines 1-4 / 4) | 5.16% |
| 6 | Interest Rate Used for True-up adjustment (Note B) | 0.0516 |
| 7 | Monthly Interest Rate for Attachment 7 (Line 6 / 12) | 0.0043 |

**Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan (Note 1)
New York Transco LLC**

| SUMMARY | | | | | | | |
|---------|--|---|--|---|-----------------------|---|---|
| YEAR | Estimated Effective cost of debt used in true up | Final Effective cost of debt for the construction loan: | Revenue Requirement | | | Monthly FERC Refund Interest Rate applicable over the ATRR period | Total Amount of Construction Loan Related True-Up to be included in rates (Refund)/Owed |
| | | | Based on cost of debt used in prior year true-ups (Note 2) | Based on Actual Final Cost of Debt (Note 3) | Over (Under) Recovery | | |
| 2014 | 7.18% | 6.50% | \$ - | \$ - | \$ - | 0.550% | \$ - |
| 2015 | 6.8% | 6.50% | \$0.00 | \$0.00 | \$ - | 0.560% | \$ - |
| 2016 | 7.2% | 6.50% | \$0.00 | \$0.00 | \$ - | 0.540% | \$ - |
| 2017 | 7.3% | 6.50% | \$0.00 | \$0.00 | \$ - | 0.580% | \$ - |
| 2018 | * 7.1% | 6.50% | \$0.00 | \$0.00 | \$ - | 0.570% | \$ - |
| 2018 | ** 6.50% | 6.50% | \$0.00 | \$0.00 | \$ - | | \$ - |
| | | | | | | | \$ - |

The Hypothetical Example:
 * Assumes that the construction loan is retired on December 31, 2018
 ** Assumes that the construction loan IRR on Attachment 5 has an effective rate of 6.5%

Calculation of Applicable Interest Expense for each ATRR period

| Interest Rate on Amount of Refunds or Surcharges from 35.19a | Over (Under) Recovery Plus Interest | Hypothetical Monthly Interest Rate | Months | Calculated Interest | Amortization | Surcharge (Refund) Owed |
|---|-------------------------------------|------------------------------------|---------|---------------------|--------------|-------------------------|
| Calculation of Interest for 2014 True-Up Period | | | | | | |
| An over or under collection will be recovered prorata over 2014, held for 2015, 2016, 2017, 2018, and 2019 and returned prorata over 2020 | | | | Monthly | | |
| January | Year 2014 | - | 0.5500% | 12.00 | - | - |
| February | Year 2014 | - | 0.5500% | 11.00 | - | - |
| March | Year 2014 | - | 0.5500% | 10.00 | - | - |
| April | Year 2014 | - | 0.5500% | 9.00 | - | - |
| May | Year 2014 | - | 0.5500% | 8.00 | - | - |
| June | Year 2014 | - | 0.5500% | 7.00 | - | - |
| July | Year 2014 | - | 0.5500% | 6.00 | - | - |
| August | Year 2014 | - | 0.5500% | 5.00 | - | - |
| September | Year 2014 | - | 0.5500% | 4.00 | - | - |
| October | Year 2014 | - | 0.5500% | 3.00 | - | - |
| November | Year 2014 | - | 0.5500% | 2.00 | - | - |
| December | Year 2014 | - | 0.5500% | 1.00 | - | - |
| | | | | Annual | | |
| January through December | Year 2015 | - | 0.5600% | 12.00 | - | - |
| January through December | Year 2016 | - | 0.5400% | 12.00 | - | - |
| January through December | Year 2017 | - | 0.5800% | 12.00 | - | - |
| January through December | Year 2018 | - | 0.5700% | 12.00 | - | - |
| January through December | Year 2019 | - | 0.5700% | 12.00 | - | - |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | Monthly | | |
| January | Year 2020 | - | 0.5700% | - | - | - |
| February | Year 2020 | - | 0.5700% | - | - | - |
| March | Year 2020 | - | 0.5700% | - | - | - |
| April | Year 2020 | - | 0.5700% | - | - | - |
| May | Year 2020 | - | 0.5700% | - | - | - |
| June | Year 2020 | - | 0.5700% | - | - | - |
| July | Year 2020 | - | 0.5700% | - | - | - |
| August | Year 2020 | - | 0.5700% | - | - | - |
| September | Year 2020 | - | 0.5700% | - | - | - |
| October | Year 2020 | - | 0.5700% | - | - | - |
| November | Year 2020 | - | 0.5700% | - | - | - |
| December | Year 2020 | - | 0.5700% | - | - | - |
| Total Amount of True-Up Adjustment for 2014 ATRR | | | | | | \$ - |
| Less Over (Under) Recovery | | | | | | \$ - |
| Total Interest | | | | | | \$ - |

**Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
New York Transco LLC**

| Calculation of Interest for 2015 True-Up Period | | | | | | |
|---|-----------|---|---------|---------|---------|---|
| An over or under collection will be recovered prorata over 2015, held for 2016, 2017, 2018, and 2019 and returned prorata over 2020 | | | | | | |
| | | | | Monthly | | |
| January | Year 2015 | - | 0.5600% | 12.00 | - | - |
| February | Year 2015 | - | 0.5600% | 11.00 | - | - |
| March | Year 2015 | - | 0.5600% | 10.00 | - | - |
| April | Year 2015 | - | 0.5600% | 9.00 | - | - |
| May | Year 2015 | - | 0.5600% | 8.00 | - | - |
| June | Year 2015 | - | 0.5600% | 7.00 | - | - |
| July | Year 2015 | - | 0.5600% | 6.00 | - | - |
| August | Year 2015 | - | 0.5600% | 5.00 | - | - |
| September | Year 2015 | - | 0.5600% | 4.00 | - | - |
| October | Year 2015 | - | 0.5600% | 3.00 | - | - |
| November | Year 2015 | - | 0.5600% | 2.00 | - | - |
| December | Year 2015 | - | 0.5600% | 1.00 | - | - |
| | | | | | - | - |
| | | | | Annual | | |
| January through December | Year 2016 | - | 0.5400% | 12.00 | - | - |
| January through December | Year 2017 | - | 0.5800% | 12.00 | - | - |
| January through December | Year 2018 | - | 0.5700% | 12.00 | - | - |
| January through December | Year 2019 | - | 0.5700% | 12.00 | - | - |
| | | | | | - | - |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | |
| | | | | | Monthly | |
| January | Year 2020 | - | 0.5700% | - | - | - |
| February | Year 2020 | - | 0.5700% | - | - | - |
| March | Year 2020 | - | 0.5700% | - | - | - |
| April | Year 2020 | - | 0.5700% | - | - | - |
| May | Year 2020 | - | 0.5700% | - | - | - |
| June | Year 2020 | - | 0.5700% | - | - | - |
| July | Year 2020 | - | 0.5700% | - | - | - |
| August | Year 2020 | - | 0.5700% | - | - | - |
| September | Year 2020 | - | 0.5700% | - | - | - |
| October | Year 2020 | - | 0.5700% | - | - | - |
| November | Year 2020 | - | 0.5700% | - | - | - |
| December | Year 2020 | - | 0.5700% | - | - | - |
| | | | | | - | - |
| Total Amount of True-Up Adjustment for 2015 ATRR | | | | | \$ | - |
| Less Over (Under) Recovery | | | | | \$ | - |
| Total Interest | | | | | \$ | - |

| Calculation of Interest for 2016 True-Up Period | | | | | | |
|--|-----------|---|---------|---------|---------|---|
| An over or under collection will be recovered prorata over 2016, held for 2017, 2018 and 2019 and returned prorata over 2020 | | | | | | |
| | | | | Monthly | | |
| January | Year 2016 | - | 0.5400% | 12.00 | - | - |
| February | Year 2016 | - | 0.5400% | 11.00 | - | - |
| March | Year 2016 | - | 0.5400% | 10.00 | - | - |
| April | Year 2016 | - | 0.5400% | 9.00 | - | - |
| May | Year 2016 | - | 0.5400% | 8.00 | - | - |
| June | Year 2016 | - | 0.5400% | 7.00 | - | - |
| July | Year 2016 | - | 0.5400% | 6.00 | - | - |
| August | Year 2016 | - | 0.5400% | 5.00 | - | - |
| September | Year 2016 | - | 0.5400% | 4.00 | - | - |
| October | Year 2016 | - | 0.5400% | 3.00 | - | - |
| November | Year 2016 | - | 0.5400% | 2.00 | - | - |
| December | Year 2016 | - | 0.5400% | 1.00 | - | - |
| | | | | | - | - |
| | | | | Annual | | |
| January through December | Year 2017 | - | 0.5800% | 12.00 | - | - |
| January through December | Year 2018 | - | 0.5700% | 12.00 | - | - |
| January through December | Year 2019 | - | 0.5700% | 12.00 | - | - |
| | | | | | - | - |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | |
| | | | | | Monthly | |
| January | Year 2020 | - | 0.5700% | - | - | - |
| February | Year 2020 | - | 0.5700% | - | - | - |
| March | Year 2020 | - | 0.5700% | - | - | - |
| April | Year 2020 | - | 0.5700% | - | - | - |
| May | Year 2020 | - | 0.5700% | - | - | - |
| June | Year 2020 | - | 0.5700% | - | - | - |
| July | Year 2020 | - | 0.5700% | - | - | - |
| August | Year 2020 | - | 0.5700% | - | - | - |
| September | Year 2020 | - | 0.5700% | - | - | - |
| October | Year 2020 | - | 0.5700% | - | - | - |
| November | Year 2020 | - | 0.5700% | - | - | - |
| December | Year 2020 | - | 0.5700% | - | - | - |
| | | | | | - | - |
| Total Amount of True-Up Adjustment for 2016 ATRR | | | | | \$ | - |
| Less Over (Under) Recovery | | | | | \$ | - |
| Total Interest | | | | | \$ | - |

**Attachment 8 - Hypothetical Example of Final True-Up of Interest Rates and Interest Calculations for the Construction Loan
New York Transco LLC**

| Calculation of Interest for 2017 True-Up Period | | | | | | |
|---|-----------|---|---------|----------------|---------------|---|
| An over or under collection will be recovered prorate over 2017, held for 2018 and 2019, and returned prorate over 2020 | | | | | | |
| | | | | Monthly | | |
| January | Year 2017 | - | 0.5800% | 12.00 | - | |
| February | Year 2017 | - | 0.5800% | 11.00 | - | |
| March | Year 2017 | - | 0.5800% | 10.00 | - | |
| April | Year 2017 | - | 0.5800% | 9.00 | - | |
| May | Year 2017 | - | 0.5800% | 8.00 | - | |
| June | Year 2017 | - | 0.5800% | 7.00 | - | |
| July | Year 2017 | - | 0.5800% | 6.00 | - | |
| August | Year 2017 | - | 0.5800% | 5.00 | - | |
| September | Year 2017 | - | 0.5800% | 4.00 | - | |
| October | Year 2017 | - | 0.5800% | 3.00 | - | |
| November | Year 2017 | - | 0.5800% | 2.00 | - | |
| December | Year 2017 | - | 0.5800% | 1.00 | - | |
| | | | | | <hr/> | |
| | | | | | Annual | |
| January through December | Year 2018 | - | 0.5700% | 12.00 | - | |
| January through December | Year 2019 | - | 0.5700% | 12.00 | - | |
| | | | | | <hr/> | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | |
| | | | | Monthly | | |
| January | Year 2020 | - | 0.5700% | - | - | |
| February | Year 2020 | - | 0.5700% | - | - | |
| March | Year 2020 | - | 0.5700% | - | - | |
| April | Year 2020 | - | 0.5700% | - | - | |
| May | Year 2020 | - | 0.5700% | - | - | |
| June | Year 2020 | - | 0.5700% | - | - | |
| July | Year 2020 | - | 0.5700% | - | - | |
| August | Year 2020 | - | 0.5700% | - | - | |
| September | Year 2020 | - | 0.5700% | - | - | |
| October | Year 2020 | - | 0.5700% | - | - | |
| November | Year 2020 | - | 0.5700% | - | - | |
| December | Year 2020 | - | 0.5700% | - | - | |
| | | | | | <hr/> | |
| | | | | | - | |
| Total Amount of True-Up Adjustment for 2017 ATRR | | | | | \$ | - |
| Less Over (Under) Recovery | | | | | \$ | - |
| Total Interest | | | | | \$ | - |

| Calculation of Interest for 2018 True-Up Period | | | | | | |
|---|-----------|---|---------|----------------|---------------|---|
| An over or under collection will be recovered prorate over 2018, held for 2019 and returned prorate over 2020 | | | | | | |
| | | | | Monthly | | |
| January | Year 2018 | - | 0.5700% | 12.00 | - | |
| February | Year 2018 | - | 0.5700% | 11.00 | - | |
| March | Year 2018 | - | 0.5700% | 10.00 | - | |
| April | Year 2018 | - | 0.5700% | 9.00 | - | |
| May | Year 2018 | - | 0.5700% | 8.00 | - | |
| June | Year 2018 | - | 0.5700% | 7.00 | - | |
| July | Year 2018 | - | 0.5700% | 6.00 | - | |
| August | Year 2018 | - | 0.5700% | 5.00 | - | |
| September | Year 2018 | - | 0.5700% | 4.00 | - | |
| October | Year 2018 | - | 0.5700% | 3.00 | - | |
| November | Year 2018 | - | 0.5700% | 2.00 | - | |
| December | Year 2018 | - | 0.5700% | 1.00 | - | |
| | | | | | <hr/> | |
| | | | | | Annual | |
| January through December | Year 2019 | - | 0.5700% | 12.00 | - | |
| | | | | | <hr/> | |
| Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months | | | | | | |
| | | | | Monthly | | |
| January | Year 2020 | - | 0.5700% | - | - | |
| February | Year 2020 | - | 0.5700% | - | - | |
| March | Year 2020 | - | 0.5700% | - | - | |
| April | Year 2020 | - | 0.5700% | - | - | |
| May | Year 2020 | - | 0.5700% | - | - | |
| June | Year 2020 | - | 0.5700% | - | - | |
| July | Year 2020 | - | 0.5700% | - | - | |
| August | Year 2020 | - | 0.5700% | - | - | |
| September | Year 2020 | - | 0.5700% | - | - | |
| October | Year 2020 | - | 0.5700% | - | - | |
| November | Year 2020 | - | 0.5700% | - | - | |
| December | Year 2020 | - | 0.5700% | - | - | |
| | | | | | <hr/> | |
| | | | | | - | |
| Total Amount of True-Up Adjustment for 2018 ATRR | | | | | \$ | - |
| Less Over (Under) Recovery | | | | | \$ | - |
| Total Interest | | | | | \$ | - |

Note 1: This 'Hypothetical Example' sheet will be populated with actuals and used in each year's annual true-up calculation.

Note 2: Enter the revenue requirement from the true-up for that year (Note 2)

Note 3: Enter the revenue requirement from re-running the prior year true-ups with the final cost of debt once all inputs to Attachment 5 are based on actual data.

**Attachment 9 - Depreciation and Amortization Rates
New York Transco LLC**

| Account Number | FERC Account | Rate (Annual) Percent |
|---------------------------|--|--------------------------|
| TRANSMISSION PLANT | | |
| 1 350.1 | Land Rights | 1.02 |
| 2 352 | Structures and Improvements | 2.05 |
| 3 353 | Station Equipment | 2.26 |
| 4 354 | Towers and Fixtures | 2.04 |
| 5 355 | Poles and Fixtures | 2.24 |
| 6 356 | Overhead Conductor and Devices | 2.22 |
| 7 357 | Underground Conduit | 2.05 |
| 8 358 | Underground Conductor and Devices | 2.39 |
| 9 359 | Roads & Trails | 1.17 |
| 10 | PRODUCTION PLANT All Accounts | 0.00 |
| 11 | DISTRIBUTION PLANT All Accounts | 0.00 |
| GENERAL PLANT | | |
| 12 390 | Structures & Improvements | 3.36 |
| 13 391 | Office Furniture & Equipment | 5.24 |
| 14 392 | Transportation Equipment | 9.78 |
| 15 393 | Stores Equipment | 3.91 |
| 16 394 | Tools, Shop & Garage Equipment | 4.68 |
| 17 395 | Laboratory Equipment | 3.75 |
| 18 396 | Power Operated Equipment | 7.62 |
| 19 397 | Communication Equipment | 3.82 |
| 20 398 | Miscellaneous Equipment | 4.55 |
| INTANGIBLE PLANT | | |
| 21 303 | Miscellaneous Intangible Plant | |
| | 5 Yr | 20.00 |
| | 7 Yr | 14.29 |
| | 10 Year | 10.00 |
| | 15 year | 6.67 |
| | Transmission facility Contributions in Aid of Construction | Note 1 |

These depreciation and amortization rates will not change absent the appropriate filing at FERC.

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-7 above and the weighted average depreciation rate will be used to amortize the CIAC. Once determined for a particular CIAC, the rate will not change for that CIAC absent Commission approval.

CWIP in Rate Base

| No. | Project Name | job ID | Construction Start Date | Estimated in-service date | Approval Doc. No. | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) | (s) | (t) | (u) |
|-----|-------------------------|---------|-------------------------|---------------------------|-------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------------------|-------------------------|--------------------------|
| | | | | | | Dec. 31 | Jan. 31 | Feb. 28/29 | Mar. 31 | Apr. 30 | May 31 | Jun. 30 | Jul. 31 | Aug. 31 | Sept. 30 | Oct. 31 | Nov. 30 | Dec. 31 | Avg (f) through (r) | % approved for recovery | Rate Base Amnt (s) x (t) |
| 7a | Transmission Projects | 1070100 | Apr. 2019 | Dec. 31, 2023 | ER15-572 | 78,415,083 | 83,286,993 | 89,763,667 | 91,828,503 | 98,539,327 | 108,306,932 | 152,190,301 | 167,742,125 | 182,804,951 | 196,893,107 | 209,896,937 | 222,329,438 | 247,441,083 | 148,418,342 | 100.0% | 148,418,342 |
| 7b | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 7c | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 7x | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 8 | Total (sum lines 7a-7x) | | | | | | | | | | | | | | | | | | Total CWIP in Rate Base | 148,418,342 | |

Change to recovery percent in Column (t) requires FERC order

Actual Additions by FERC Account

The total of these additions should total the additions reported in the FERC Form No. 1 on page 206, lines 48 to 56

| Project | 350 | 352 | 352 | 353 | 354 | 355 | 356 | 357 | 358 | 359 | Total |
|---------|-------------------------|-----------------------------|---|-------------------|---------------------|--------------------|--------------------------------|---------------------|-----------------------------------|------------------|-------|
| | Land Rights | Structures and Improvements | Structures and Improvements - Equipment | Station Equipment | Towers and Fixtures | Poles and Fixtures | Overhead Conductor and Devices | Underground Conduit | Underground Conductor and Devices | Roads and Trails | |
| 9a | | | | | | | | | | | - |
| 9b | | | | | | | | | | | - |
| 9c | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| ... | | | | | | | | | | | - |
| 9x | | | | | | | | | | | - |
| 10 | Total (sum lines 9a-9x) | | | | | | | | | | - |

Intangible Plant Detail

The total

| Item | Description | Source | Service Life | Amount |
|------|-------------|-----------------|--------------|--------|
| 11a | | Company Records | | |
| 11b | | Company Records | | |
| 11c | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| ... | | Company Records | | |
| 11x | | Company Records | | |

12 Total (sum lines 11a-11x) ties to p205.5.g

New York Transco LLC
Attachment 11 - Excess & Deficient ADIT

| | COLUMN A | COLUMN B | COLUMN C | COLUMN D | COLUMN E | COLUMN F | COLUMN G | COLUMN H |
|-------------------------------|---|---|--|------------------------------|-----------------------------|-----------------------|--|------------------------------------|
| Line No. | Description | (Excess)/Deficient ADIT Transmission - Beg Balance of Year (Note B) | Current Period Other Activity (Note C) | Amortization Period (Note D) | Years Remaining at Year End | Amortization (Note E) | (Excess)/Deficient ADIT Transmission - Ending Balance of Year (Note F) (Col. B + Col. C) - Col. F | Protected (P) Non-Protected (N) |
| Non-property (Note A): | | | | | | | | |
| 1 | Account 190 | | | | | | | |
| 1a | Federal Net Operating Loss Carryforward | 10,406,714 | - | 10 | | 4,162,686 | 6,244,028 | N |
| 1b | Overcollection of Revenues | 884,576 | - | 7 | | 505,472 | 379,104 | N |
| 1c | Unearned TCC Revenue | 246,539 | - | 7 | | 140,879 | 105,660 | N |
| 1d | Preformation Costs | 145,105 | - | 7 | | 82,917 | 62,188 | N |
| 1e | | | | | | | | |
| 1f | | | | | | | | |
| 1g | | | | | | | | |
| 1h | | | | | | | | |
| 1i | | | | | | | | |
| 1j | | | | | | | | |
| 1k | | | | | | | | |
| 2 | Account 282 | | | | | | | |
| 2a | None | | | | | | | |
| 3 | Account 283 | | | | | | | |
| 3a | Carrying Charges on Preformation costs | (27,905) | - | 7 | | (15,946) | (11,959) | N |
| 3b | Prepaid Expenses | (22,575) | - | 7 | | (12,900) | (9,675) | N |
| 3c | | | | | | | | |
| 3d | | | | | | | | |
| 3e | | | | | | | | |
| 4 | Non-property gross up for Taxes | 4,681,692 | - | | | 1,957,240 | 2,724,452 | |
| 5 | Total Non-Property (sum lines 1-4) | 16,314,146 | - | | | 6,820,348 | 9,493,798 | |
| Property (Note A): | | | | | | | | |
| 6 | Property Book-Tax Timing Difference - Account 190 | | | | | | | |
| 7 | Property Book-Tax Timing Difference - Account 282 | (15,492,642) | - ARAM | ARAM | | 909,175 | (16,401,817) | P |
| 7a | Property Book-Tax Timing Difference - Account 282 | 216,147 | - | 7 | | 123,513 | 92,634 | N |
| 8 | Property Book-Tax Timing Difference - Account 283 | | | | | | | |
| 9 | Property Gross up for Taxes | (6,148,302) | - | | | 415,623 | (6,563,925) | |
| 10 | Total Property (sum lines 6-9) | (21,424,797) | - | | | 1,448,311 | (22,873,108) | |
| 11 | Total Non-Property & Property and Amortization, including gross up for taxes (line 5 + line 10) | (5,110,651) | - | | | 8,268,659 | (13,379,310) | |
| 12 | Gross up for taxes included above | (1,466,610) | - | | | 2,372,863 | (3,839,473) | |
| 13 | Total Non-Property & Property and Amortization, excluding gross up for taxes (line 11 - line 12) | (3,644,041) | - | | | 5,895,796 | (9,539,837) | |
| 14 | Average (Excess)/Deficient ADIT for Rate Year (line 13, Col. B/2 + line 13, Col. G/2) | | | | | | (6,591,939) | |

Notes:

- A Upon a tax rate change (federal, state and/or, if applicable, state apportionments), the Company re-measures its deferred tax assets and liabilities to account for the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this re-measurement is a change to the net deferred tax assets/liabilities recorded in accounts 190, 282, and 283 with a corresponding change in regulatory assets (account 182.3) and regulatory liabilities (account 254) to reflect the return of/collection from excess/deficient deferred taxes to/from customers. Within the FERC Form 1, deficient and excess ADITs in Account 182.3 and Account 254, respectively are presented grossed-up for tax purposes. For ratemaking purposes, these grossed-up balances are treated as FAS109 and subsequently removed from rate base, thereby ensuring rate base neutrality for tax rate changes. The Company would follow the process described above to re-measure ADIT balances (increase or decrease) due to any future income tax rate change.
- B Beginning balance of year is the end of the prior year balance as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254).
- C In the event the Company populates the data enterable fields, it will support the data entered as just and reasonable in its annual update.
- D The amortization periods shall be consistent with the following:
- Protected Property & Non-Property will be amortized using the Adjusted Rate Assumption Methodology (ARAM)
- Unprotected federal net operating loss will be directly assigned on a straight-line basis over ten years.
- Unprotected Property & Non-Property will be directly assigned on a straight-line basis over seven years.
- E The amortization will occur through FERC income statement Accounts 410.1. and 411.1, retroactive to January 1, 2018
- F Ending balance of year is the end of current year balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)