

Rate Formula Template  
Utilizing FERC Form 1 Data  
New York Transco LLC

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

Appendix A	Main body of the Formula Rate
Attachment 1	Detail of the Revenue Credits
Attachment 2	Monthly Plant and Accumulated Depreciation balances
Attachment 3	Cost Support Detail
Attachment 4	Calculations showing the revenue requirement by Investment, including any Incentives,
Attachment 5	Cost of Debt should Construction Financing be Obtained
Attachment 6a and 6b	Detail of the Accumulated Deferred Income Tax Balances
Attachment 7	True-Up calculations
Attachment 8	True-Up for the Construction Financing calculations in Attachment 5
Attachment 9	Depreciation Rates
Attachment 10	Workpapers
Attachment 11	Excess & Deficient ADIT

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

Actual 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	\$ 52,405,185
REVENUE CREDITS				
2	Total Revenue Credits Attachment 1, line 6	<u>Total</u>	<u>Allocator</u>	
		-	TP 1.0000	-
3	Net Revenue Requirement (line 1 minus line 2)			52,405,185
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)			\$ 50,967,648

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/21

Line No.	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	New York Transco LLC Company Total	Allocator	Transmission (Col 3 times Col 4)
	<b>RATE BASE:</b>				
	GROSS PLANT IN SERVICE (Note M)				
6	Production	(Attach 2, line 75)	-	NA	-
7	Transmission	(Attach 2, line 15)	109,226,850	TP	1.0000
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 & 60)	140,684,610	W/S	1.0000
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	249,911,460	GP=	1.0000
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
12	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	8,151,425	TP	1.0000
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 & 136)	16,060,125	W/S	1.0000
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		24,211,551		
	NET PLANT IN SERVICE				
18	Production	(line 6- line 12)	-		-
19	Transmission	(line 7- line 13)	101,075,425		101,075,425
20	Distribution	(line 8- line 14)	-		-
21	General & Intangible	(line 9- line 15)	124,624,484		124,624,484
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	225,699,909	NP=	1.0000
	ADJUSTMENTS TO RATE BASE (Note A)				
24	ADIT	(Attach 6a, line 9)	(20,394,412)	TP	1.0000
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)	122,618,133	DA	
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
29	Unamortized Abandoned Plant	(Attach 10) (Note K)	-	DA	1.0000
30	TOTAL ADJUSTMENTS (sum lines 24-29)		95,743,678		95,743,678
31	LAND HELD FOR FUTURE USE	Attachment 10	-	TP	1.0000
	WORKING CAPITAL (Note C)				
33	CWC	calculated (1/8 * Line 45)	832,641		832,641
34	Materials & Supplies (Note B)	(Attach 3, line 189)	-	TP	1.0000
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	371,197	GP	1.0000
36	TOTAL WORKING CAPITAL (sum lines 33-35)		1,203,837		1,203,837
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>322,647,424</u>		<u>322,647,424</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	TP=	1,146,115
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	W/S	5,534,295
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=	(19,285)
44a	Less Account 566	321.97.b	DA	529,479
44b	Amortization of Regulatory Assets	(Attach 10, line 2)	DA	484,882
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)	DA	44,597
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)	6,661,125		6,661,125
46	DEPRECIATION EXPENSE			
47	Transmission	336.7.f (Note M)	TP	1,982,416
48	General and Intangible	336.1.f + 336.10.f (Note M)	W/S	3,222,100
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	DA	-
50	TOTAL DEPRECIATION (Sum lines 47-49)	5,204,516		5,204,516
51	TAXES OTHER THAN INCOME TAXES (Note E)			
52	LABOR RELATED			
53	Payroll	263.7.i (enter FN1 line #)	W/S	1,766
54	Highway and vehicle	263.i (enter FN1 line #)	W/S	-
55	PLANT RELATED			
56	Property	263.5.i (enter FN1 line #)	GP	4,174,962
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)	4,176,728		4,176,728
60	INCOME TAXES (Note F)			
61	$T = 1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)}$ (1-n) =	0.2913		
62	$\text{CIT} = (T/1-T) * (1 - (\text{WCLTD}/R))$ =	0.3442		
63	where WCLTD=(line 91) and R=(line 94)			
64	and FIT, SIT, p, & n are as given in footnote F.			
65	$1 / (1 - T) = (T \text{ from line 61})$	1.4109		
66	Amortized Investment Tax Credit (Attachment 4, line 14)	-		
67	Income Tax Calculation = line 62 * line 71 * (1-n)	6,675,905		6,675,905
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)	14,944,564		14,944,564
70	RETURN			
71	[ Rate Base (line 37) * Rate of Return (line 94)]	19,392,898	NA	19,392,898
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)	50,379,831		50,379,831
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)	2,025,354	DA	2,025,354
74	Total Revenue Requirement (sum lines 72 & 73)	52,405,185		52,405,185

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)		109,226,850.08
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)		109,226,850.08

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	-		W&S Allocator	
86	Other 354.24,25,26.b	-	0.00	-		(\$ / Allocation)	
87	Total (sum lines 83-86) [TP equals 1 if there are no wages & salaries]	1.00		1.00	=	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)	147,617,769.23	46.90%	2.08%	0.00976	=WCLTD
92	Preferred Stock (Attachment 3, lines 251 & 273)	-	-	-	-	
93	Common Stock (Attachment 3, line 257)	167,121,286.77	53.00%	9.50%	0.050	
94	Total (sum lines 91-93)	314,739,056.00			0.06011	=R

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

	Source of Total Column	(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)	-	225,642,528	225,642,528
96	CWIP in Rate Base (Line 26)	-	122,618,133	122,618,133
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	-	-	348,372,557
100	Return and Taxes (Lines 69 & 71)			34,337,462
101	Total Revenue Credits			-
102	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.0986

**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).

Inputs Required:	FIT =	0.21	
	SIT=	0.1029	(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)

- G 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**

<b>Account 454 - Rent from Electric Property (300.19.b)</b>	Notes 1 & 3	
1 Rent from FERC Form No. 1		-
<b>Account 456 (including 456.1) (300.21.b and 300.22.b)</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	52,405,185	52,405,185	-	-
...		-	-	-	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total	52,405,185	52,405,185	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	<b>Sub Total Revenue Credit</b>	52,405,185	52,405,185	-	-
7	Prior Period Adjustments	-	-	-	-
8	Total	52,405,185	52,405,185	-	-
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	<b><u>Calculation of Transmission Plant In Service</u></b>			
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	110,105,493
6	April	company records	2021	110,177,194
7	May	company records	2021	110,177,194
8	June	company records	2015	110,177,194
9	July	company records	2021	110,177,194
10	August	company records	2021	110,177,194
11	September	company records	2021	110,177,194
12	October	company records	2021	131,537,194
13	November	company records	2021	131,537,194
14	December	p207.58.g	2021	164,390,033
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		109,226,850
16	<b><u>Calculation of Distribution Plant In Service</u></b>	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	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		-

31	<b><u>Calculation of Intangible Plant In Service</u></b>	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	<b>Intangible Plant In Service</b>	(sum lines 32-44) /13		140,622,809
46	<b><u>Calculation of General Plant In Service</u></b>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2020	54,902
48	January	company records	2021	57,369
49	February	company records	2021	57,369
50	March	company records	2021	57,369
51	April	company records	2021	59,564
52	May	company records	2021	59,564
53	June	company records	2021	59,564
54	July	company records	2021	64,880
55	August	company records	2021	64,880
56	September	company records	2021	64,880
57	October	company records	2021	67,689
58	November	company records	2021	67,689
59	December	p207.99.g	2021	67,689
60	<b>General Plant In Service</b>	(sum lines 47-59) /13		61,801

61	<b><u>Calculation of Production Plant In Service</u></b>	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	<b><u>Production Plant In Service</u></b>	(sum lines 62-74) /13		-
76	<b><u>Total Plant In Service</u></b>	(sum lines 15, 30, 45, 60, & 75)		249,911,460

**Accumulated Depreciation Worksheet**

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

	<b><u>Calculation of Transmission Accumulated Depreciation</u></b>	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	7,837,838
83	May	company records	2021	8,001,118
84	June	company records	2021	8,164,395
85	July	company records	2021	8,327,676
86	August	company records	2021	8,490,955
87	September	company records	2021	8,654,235
88	October	company records	2021	8,764,062
89	November	company records	2021	8,873,891
90	December	p219.25.b	2021	8,951,932
91	<b><u>Transmission Accumulated Depreciation</u></b>	(sum lines 78-90) /13		8,151,425

92	<b><u>Calculation of Distribution Accumulated Depreciation</u></b>	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	<b>Distribution Accumulated Depreciation</b>	(sum lines 93-105) /13		-
107	<b><u>Calculation of Intangible Accumulated Amortization</u></b>	Source (Less ARO, see Note M)		
108	December	Prior year p200.21.c	2020	14,401,238
109	January	company records	2021	14,669,508
110	February	company records	2021	14,937,781
111	March	company records	2021	15,206,051
112	April	company records	2021	15,474,322
113	May	company records	2021	15,742,594
114	June	company records	2021	16,010,865
115	July	company records	2021	16,279,136
116	August	company records	2021	16,547,406
117	September	company records	2021	16,815,679
118	October	company records	2021	17,175,879
119	November	company records	2021	17,536,084
120	December	p200.21.c	2021	17,927,628
121	<b>Accumulated Intangible Amortization</b>	(sum lines 108-120) /13		16,055,705

122	<b><u>Calculation of General Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.b	2020	3,042
124	January	company records	2021	3,260
125	February	company records	2021	3,480
126	March	company records	2021	3,700
127	April	company records	2021	3,926
128	May	company records	2021	4,154
129	June	company records	2021	4,381
130	July	company records	2021	4,627
131	August	company records	2021	4,874
132	September	company records	2021	5,118
133	October	company records	2021	5,375
134	November	company records	2021	5,632
135	December	p219.28.b	2021	5,890
136	<b>Accumulated General Depreciation</b>	(sum lines 123-135) /13		4,420
137	<b><u>Calculation of Production Accumulated Depreciation</u></b>	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	<b>Production Accumulated Depreciation</b>	(sum lines 138-150) /13		-
152	<b><u>Total Accumulated Depreciation and Amortization</u></b>	(sum lines 91, 106, 121, 136, & 151)		24,211,551

**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	279,305	
158	January	company records	2021	315,469	
159	February	company records	2021	321,955	
160	March	company records	2021	278,804	
161	April	company records	2021	270,301	
162	May	company records	2021	527,548	
163	June	company records	2021	479,805	
164	July	company records	2021	416,272	
165	August	company records	2021	484,832	
166	September	company records	2021	414,105	
167	October	company records	2021	361,862	
168	November	company records	2021	364,093	
169	December	111.57.c	2021	311,206	
170	<b>Prepayments</b>	(sum lines 157-169) /13		371,197	

**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 7.25%	0.5967 2.18%	0.196335 8.85%	10.29%
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	47,578	47,578	-	
<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><b>General Description of the Facilities</b></p> <p>A worksheet will be provided if there are ever any excluded transmission plant or transmission plant in OATT Ancillary Sers.</p> <p><b>Add more lines if necessary</b></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	<b><u>Calculation of PBOP Expenses</u></b>		
190	<b><u>ConEd</u></b>		
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	<b><u>NiMo</u></b>		
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	<b><u>NYSEG</u></b>		
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	<b><u>RGE</u></b>		
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	<b><u>CHG&amp;E</u></b>		
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	410,224
230	PBOP Expense for current year		(14,648.53)
231	PBOP Expense in Account 926 for current year	Company Records	4,570.00
232	PBOP Adjustment for Appendix A, Line 44		(19,218.53)
233	Lines 226-228 cannot change absent approval or acceptance by FERC in a separate proceeding.		
234	<b><u>New York Transco LLC</u></b>		
235	Total PBOP expenses	\$	-
236	Labor dollars	\$	-
237	Cost per labor dollar		\$0.000
238	labor (labor not capitalized) current year	Company Records	1,323,714
239	PBOP Expense for current year		-
240	PBOP Expense in Account 926 for current year	Company Records	66.00
241	PBOP Adjustment for Appendix A, Line 44		(66.00)
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)	(19,284.53)

**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	113,387,000	113,387,000	118,387,000	143,387,000	143,387,000	141,387,000	141,387,000	141,387,000	141,387,000	161,387,000	161,387,000	199,387,000	199,387,000	147,617,769
248	Less Acct 222 Reacquired Debt	112.19.c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Long Term Debt	Sum Lines 244 - 248	113,387,000	113,387,000	118,387,000	143,387,000	143,387,000	141,387,000	141,387,000	141,387,000	141,387,000	161,387,000	161,387,000	199,387,000	199,387,000	147,617,769
250																
251	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252																
253	Common Equity-Per Books	112.16.c.d	128,069,476	129,435,531	130,708,666	142,101,514	168,979,947	170,818,504	171,244,143	173,078,266	175,017,661	175,591,844	197,644,348	199,632,143	210,254,685	167,121,287
254	Less Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Less Acct 219 Accum Other Compr. 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	128,069,476	129,435,531	130,708,666	142,101,514	168,979,947	170,818,504	171,244,143	173,078,266	175,017,661	175,591,844	197,644,348	199,632,143	210,254,685	167,121,287
258																
259	Total (Line 249 plus Line 251 plus Line 257)		341,456,476	342,822,531	349,095,666	388,488,514	312,366,947	312,205,504	312,631,143	314,468,266	316,404,661	336,978,844	399,031,348	399,019,143	409,641,685	314,739,066
260																
261	Cost of Debt															
262	Acct 427 Interest on Long Term Debt	117.62.c														2,937,802
263	Acct 428 Amortization of Debt Discount and Expense	117.63.c														135,042
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														3,072,844
269																
270	Average Cost of Debt (Line 268 / Line 249)															2.02%
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 docket/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			322,647,424
2	BASE RETURN CALCULATION:			
		\$	%	Cost
3	Long Term Debt (Appendix A, Line 91)	-	47%	2.08%
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)	-		6.01%
7	Return multiplied by Rate Base (line 1 * line 6)			19,392,898
8	INCOME TAXES			
9	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61)	0.2913		
10	$CIT = (T - T) * (1 - (WCLTD/R))$ =	0.3442		
11	where WCLTD=(line 3) and R= (line 6)			
12	and FIT, SIT & p are as given in footnote F on Appendix A.			
13	$1 / (1 - T) = (T \text{ from line 9})$	1.4109		
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-		
15	Income Tax Calculation = line 10 * line 7 * (1-n)	6,675,905		6,675,905
16	ITC adjustment (line 13 * line 14) * (1-n)		NP	-
17	Total Income Taxes (line 15 plus line 16)	6,675,905		6,675,905
18	Base Return and Income Taxes		Sum lines 7 and 17	26,068,803
19	Rate Base		Line 1	322,647,424
20	Return and Income Taxes at Base ROE		Line 18 / line 19	0.0808

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

				Result	
21	Rate Base			322,647,423.78	
22	100 Basis Point Incentive Return impact on				
		<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>
23	Long Term Debt (line 3)	-	47%	2.08%	0.010
24	Preferred Stock (line 4)	-	0%	0.00%	-
25	Common Stock (line 5 plus 100 basis points)	-	53%	10.50%	0.056
26	Total (sum lines 24-26)	-			0.065
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)				21,102,929.14
28	INCOME TAXES				
29	$T=1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)	0.2913			
30	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.3496			
31	where $\text{WCLTD}=(\text{line } 23) \text{ and } R=(\text{line } 26)$				
32	and FIT, SIT & p are as given in footnote F on Appendix A.				
33	$1 / (1 - T) = (T \text{ from line } 29)$	1.4109			
34	Amortized Investment Tax Credit (line 14)	-			
35	Income Tax Calculation = line 30 * line 27 * (1-n)	7,378,632			7,378,632
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00	-
37	Total Income Taxes (line 35 plus line 36)	7,378,632			7,378,632
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37		28,481,561
39	Rate Base		Line 21		322,647,424
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39		0.0883
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41- Line 20		0.0075

Effect of 1% Increase in the Equity Ratio

				Results	
42	Rate Base			322,647,424	
43	100 Basis Point Incentive Return				
		<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>
44	Long Term Debt (line 3 minus 1% in equity ratio)	-	46%	2.08%	0.95%
45	Preferred Stock (line 4)	-	0%	0.00%	0.00%
46	Common Stock (line 5 plus 1% in equity ratio)	-	54%	9.50%	5.13%
47	Total (sum lines 44-46)	-			6.08%
48	Line 47 x line 42				19,632,302.18
49	INCOME TAXES				
50	$T=1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)	0.2913			
51	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.3465			
52	where $\text{WCLTD}=(\text{line } 44) \text{ and } R=(\text{line } 47)$				
53	and FIT, SIT & p are as given in footnote F on Appendix A.				
54	$1 / (1 - T) = (T \text{ from line } 50)$	1.4109			
55	Amortized Investment Tax Credit (line 14)	-			
56	Income Tax Calculation = line 51 * line 48 * (1-n)	6,801,865			6,801,865
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00	-
57a	(Excess)/Deficient Deferred Inc (Attachment 11, line 11)	8,268,659			8,268,659
58	Total Income Taxes (line 56 plus line 57 plus line 57a)	15,070,524			15,070,524
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58		34,702,826
60	Rate Base		Line 42		322,647,424
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60		0.1076
62	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 61 - Line 20		0.0268



**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	<b>Total Loan Amount</b>	\$ -
---	--------------------------	------

Table 2

2	<b>Internal Rate of Return<sup>1</sup></b>	#NUM!
3	<b>Based on following Financial Formula<sup>2</sup>:</b>	
4	$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwrt(t)}}$	

Table 3

<b>Origination Fees</b>		
5	Underwriting Discount	-
6	Arrangement Fee	-
7	Upfront Fee	-
8	Rating Agency Fee	-
9	Legal Fees	-
10	<b>Total Issuance Expense</b>	-
<b>Annual Rating Agency Fee</b>		
11	Annual Rating Agency Fee	-
12	Annual Bank Agency Fee	-
13	<b>Revolving Credit Commitment Fee</b>	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	<b>Interest Rate</b>	2.69%	3.28%	3.85%	4.38%	4.38%	4.38%	

Table 5

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
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	(27,529,200)	-	-	From Acct. 282 total, below
2	ADIT-283	(86,667)	-	-	From Acct. 283 total, below
3	ADIT-190	11,186,295	-	-	From Acct. 190 total, below
4	Subtotal	(16,429,572)	-	-	
5	Wages & Salary Allocator			1.00	
6	NP		1.00		
7	Beginning of Year	(16,429,572)	-	-	(16,429,572)
8	End of year from Attachment 6b, line 7	(24,359,252)	-	-	(24,359,252)
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(20,394,412)	-	-	(20,394,412) 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	C	D	E	F	G
10	ADIT-190	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
11a	NOL Deferred tax asset	6,611,163		6,611,163			Federal loss primarily due to 50% bonus depreciation on TOTS assets placed in service
11b	Over-collection of TOTS revenues	447,095		447,095			Timing difference related to over collection of TOTS revenues
11c	Unearned TCC revenue	381,095		381,095			Timing difference related to collection of TOTS revenues
11d	Preformation costs	946,906		946,906			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
11e	Accrued property taxes	2,800,036		2,800,036			Timing difference related to accrued expenses
11f	Change in Federal income tax rate	1,438,437		1,438,437			Impact from regulatory liability due to change in Federal income tax rate
12	Subtotal - p234	12,624,732	-	12,624,732	-	-	
13	Less FASB 109 Above if not separately removed	1,438,437		1,438,437			
14	Less FASB 106 Above if not separately removed	-		-			
15	Total	11,186,295	-	11,186,295	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
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	(27,578,171)		(27,578,171)			Timing difference related to depreciation for TOTS Projects placed in service
22b							
22c							
...							
...							
...							
...							
...							
...							
23	Subtotal - p275	(27,578,171)	-	(27,578,171)	-	-	
24	Less FASB 109 Above if not separately removed	(48,971)		(48,971)			
25	Less FASB 106 Above if not separately removed	-		-			
26	Total	(27,529,200)	-	(27,529,200)	-	-	

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	(7,616)		(7,616)			Deferred tax on timing difference for preformation costs included Reg. Asset and included in rate base
33b	FAS 109 on AFUDC equity	(19,330)		(19,330)			FASB 109 note removed on line 35 below
33c	Prepaid insurance	(46,431)		(46,431)			Timing difference related to prepaid insurance included in rate base
33d	Prepaid other	(32,620)		(32,620)			Timing difference related to other prepaid expenses included in rate base
33e		-					
...							
...							
...							
...							
...							
34	Subtotal - p277	(105,997)	-	(105,997)	-	-	
35	Less FASB 109 Above if not separately removed	(19,330)		(19,330)			
36	Less FASB 106 Above if not separately removed						
37	Total	(86,667)	-	(86,667)	-	-	

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	1 ADIT-282	(28,354,706.00)	-	-	From Acct. 282 total, below
2	2 ADIT-283	(938,269.00)	-	-	From Acct. 283 total, below
3	3 ADIT-190	4,933,723.00	-	-	From Acct. 190 total, below
4	4 Subtotal	(24,359,252.00)	-	-	
5	5 Wages & Salary Allocator			1.00	
6	6 NP		1.00		
7	7 End of Year ADIT	(24,359,252.00)	-	-	(24,359,252.00)

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	2,597,318		2,597,318			Federal loss primarily due to 50% bonus depreciation on TOTS assets placed in service
9b	Unearned TCC revenue	1,384,728		1,384,728			Timing difference related to collection of TOTS revenues
9c	Preformation costs	978,530		978,530			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
9d	Over-collection of revenues	(26,853)		(26,853)			Timing difference related to over collection of revenues
9e	Change in Federal income tax rate	3,806,421		3,806,421			Impact from regulatory liability due to change in Federal income tax rate
...							
...							
...							
...							
...							
10	Subtotal - p234	8,740,144	-	8,740,144	-	-	
11	Less FASB 109 Above if not separately removed	3,806,421		3,806,421			
12	Less FASB 106 Above if not separately removed	-		-			
13	Total	4,933,723	-	4,933,723	-	-	

Instructions for Account 190:

6165230

- 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	(28,402,194)		(28,402,194)			Timing difference related to depreciation for projects placed in service
20b							
20c							
...							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	(28,402,194)	-	(28,402,194)	-	-	
22	Less FASB 109 Above if not separately removed	(47,488)		(47,488)			
23	Less FASB 106 Above if not separately removed	-		-			
24	Total	(28,354,706)	-	(28,354,706)	-	-	

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 PS&I	(847,652)		(847,652)			Deferred tax on timing difference for preliminary survey and investigation costs
31b FAS 109 on AFUDC equity	(18,912)		(18,912)			FASB 109, note removed on line 33 below
31c Prepaid insurance	(53,607)		(53,607)			Timing difference related to prepaid insurance included in rate base
31d Prepaid other	(37,010)		(37,010)			Timing difference related to other prepaid expenses included in rate base
31e						
...						
...						
...						
...						
...						
32 Subtotal - p277	(957,181)	-	(957,181)	-	-	
33 Less FASB 109 Above if not separately removed	(18,912)		(18,912)			
34 Less FASB 106 Above if not separately removed	-		-			
35 Total	(938,269)	-	(938,269)	-	-	

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)	
<b>Total</b>	<b>\$33,271,680</b>			<b>\$31,978,218</b>			<b>\$1,293,462</b>	

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							
				<b>Monthly</b>			
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)	
				<b>Annual</b>			
January through December	Year 2020	(1,329,597)	0.4298%	12	(68,574)	(1,398,171)	
					<b>Monthly</b>		
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>							
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

	<u>FERC Quarterly Interest Rate</u>	Pursuant to 18 C.F.R. Section 18.35.19 (a)
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
<b>Calculation of Interest for 2014 True-Up Period</b>						
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	-	-
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>				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**

<b>Calculation of Interest for 2017 True-Up Period</b>						
An over or under collection will be recovered prorate over 2017, held for 2018 and 2019, and returned prorate over 2020						
				<b>Monthly</b>		
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	-	
					-	-
				<b>Annual</b>		
January through December	Year 2018	-	0.5700%	12.00	-	
January through December	Year 2019	-	0.5700%	12.00	-	
					-	-
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
				<b>Monthly</b>		
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 2017 ATRR					\$	-
Less Over (Under) Recovery					\$	-
Total Interest					\$	-

<b>Calculation of Interest for 2018 True-Up Period</b>						
An over or under collection will be recovered prorate over 2018, held for 2019 and returned prorate over 2020						
				<b>Monthly</b>		
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	-	
					-	-
				<b>Annual</b>		
January through December	Year 2019	-	0.5700%	12.00	-	
					-	-
<b>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</b>						
				<b>Monthly</b>		
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 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
<b>TRANSMISSION PLANT</b>		
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	<b>PRODUCTION PLANT</b> All Accounts	0.00
11	<b>DISTRIBUTION PLANT</b> All Accounts	0.00
<b>GENERAL PLANT</b>		
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
<b>INTANGIBLE PLANT</b>		
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.	(a) Project Name	(b) Job ID	(c) Construction Start Date	(d) Estimated in-service date	(e) 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 Amt (s) x (t)
7a	Segment B Facilities	CWIP	4/8/2019	Varies	ER15-572	74,303,701	78,161,912	80,449,460	83,121,601	87,603,337	100,082,629	115,525,042	124,526,276	139,183,886	149,141,246	136,204,285	153,695,980	152,922,749	113,455,546	100.0%	113,455,546
7b	Segment B Additions	CWIP	4/8/2019	Varies	ER15-572	5,486,579	6,120,785	6,485,338	7,124,168	7,491,702	8,907,969	9,436,473	10,069,231	10,578,569	11,005,022	11,448,886	11,964,745	12,994,154	9,162,586	100.0%	9,162,586
7c																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
7z	Total (sum lines 7a-7x)																		Total CWIP in Rate Base	122,618,133	

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	
Segment B Facilities	36,551,481				46,936,425		7,130,136				90,618,042
9a											-
9b											-
9c											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
9x											-
10	Total (sum lines 9a-9x)										90,618,042

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

**Detail of Affiliate Charges Included in NY Transco's Books as Requested by Certain Parties to the Filing**

Transactions between NY Transco and any entity that is associated (affiliated) with NY Transco must be reported on page 429 of the Form No. 1. The chart below is to include all charges to the NY Transco by an affiliate, by Affiliate and by FERC account number

	FERC Account	Central Hudson G&E	Consolidated Edison	National Grid	NY State E&G	Rochester G&E	Orange & Rockland	UIL	CET	Niagara Mohawk	Total
13a	4081100	286,914	1,056,708				46,536				1,390,158
13b	4081200			110							110
13c	4081300		525,564				111,240				636,804
13d	5600100	20,436									20,436
13e	5620100	17,934					35,121				53,055
13f	5630100	9,828					43,331				53,159
13g	5660100	44,582					15				44,597
13h	5680100	10,110									10,110
13i	5691100	336									336
13j	5692100	12,162									12,162
13k	5693100	10,212									10,212
13l	5700100	33,678			15,528						49,206
13m	5710100	114,510			2,667		6,600				123,778
13n	9200100	343,516	(3,666)	1,383							341,233
13o	9210100	4,472	696		440						5,608
13p	9230100		(5,300)								(5,300)
13q	9240100	10,204	71,845				15,169				97,218
13r	9260100	35,443	1,540	78							37,061
13s	9260200	4,570	46	20							4,636
13t	9260300		126								126
13u	9260400	173,867	5,577	401							179,845
13v	9310100	7,887	378								8,265
...											-
13x											-
14	Total	1,140,661	1,653,514	1,992	18,635	-	258,013	-	-	-	3,072,815

	FERC Account	Central Hudson G&E	Consolidated Edison	National Grid	NY State E&G	Rochester G&E	Orange & Rockland	UIL	CET	Niagara Mohawk	Total
15a	107 - Segment B Facilities		5,263,570	41,143,906	636,373						47,043,849
15b	107 - Segment B Additions	57,658		140,739			235,772				434,169
15c											-
15d											-
...											-
...											-
15x											-
16	Total	57,658	5,263,570	41,284,645	636,373	-	235,772	-	-	-	47,478,018

**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)
<b>Non-property (Note A):</b>								
1	<b>Account 190</b>							
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	<b>Account 282</b>							
2a	None							
3	<b>Account 283</b>							
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	<b>Total Non-Property (sum lines 1-4)</b>	<b>16,314,146</b>	<b>-</b>			<b>6,820,348</b>	<b>9,493,798</b>	
<b>Property (Note A):</b>								
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	<b>Total Property (sum lines 6-9)</b>	<b>(21,424,797)</b>	<b>-</b>			<b>1,448,311</b>	<b>(22,873,108)</b>	(22,873,108)
11	<b>Total Non-Property &amp; Property and Amortization, including gross up for taxes (line 5 + line 10)</b>	<b>(5,110,651)</b>	<b>-</b>			<b>8,268,659</b>	<b>(13,379,310)</b>	
12	Gross up for taxes included above	(1,466,610)	-			2,372,863	(3,839,473)	
13	<b>Total Non-Property &amp; Property and Amortization, excluding gross up for taxes (line 11 - line 12)</b>	<b>(3,644,041)</b>	<b>-</b>			<b>5,895,796</b>	<b>(9,539,837)</b>	-
14	<b>Average (Excess)/Deficient ADIT for Rate Year (line 13, Col. B/2 + line 13, Col. G/2)</b>						<b>(6,591,939)</b>	

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)