

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

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/24

Appendix A	Main body of the Formula Rate
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Formula Rate - Non-Levelized

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Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 74)		12 months	\$ 123,790,931
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)			123,790,931
4	True-up Adjustment Attachment 7	(81,360.39)	DA 1.00000	(81,360)
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)			\$ 123,709,570

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Line No.	(1)	(2)	(3)	(4)	(5)
		Form No. 1 Page, Line, Col.	Company Total	Allocator	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)	612,804,445	TP	1.0000 612,804,445
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 & 60)	221,804,445	W/S	1.0000 221,804,445
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	834,608,890	GP=	1.0000 834,608,890
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
12	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	27,916,736	TP	1.0000 27,916,736
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 & 136)	28,778,597	W/S	1.0000 28,778,597
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		56,695,334		56,695,334
	NET PLANT IN SERVICE				
18	Production	(line 6- line 12)	-		-
19	Transmission	(line 7- line 13)	584,887,708		584,887,708
20	Distribution	(line 8- line 14)	-		-
21	General & Intangible	(line 9- line 15)	193,025,848		193,025,848
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	777,913,556	NP=	1.0000 777,913,556
	ADJUSTMENTS TO RATE BASE (Note A)				
24	ADIT	(Attach 6a, line 9)	(41,737,983)	TP	1.0000 (41,737,983)
24a	Deficient (Excess) ADIT	(Attach 11a, line 14)	(12,779,267)		(12,779,267)
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.0000 -
26	CWIP	(Attach 10)	65,899,923	DA	65,899,923
27	Unfunded Reserves (enter negative)	(Attach 3, line 170a)	-	DA	1.0000 -
28	Unamortized Regulatory Assets	(Attach 10) (Note L)	-	DA	1.0000 -
29	Unamortized Abandoned Plant	(Attach 10) (Note K)	-	DA	1.0000 -
30	TOTAL ADJUSTMENTS (sum lines 24-29)		11,382,673		11,382,673
31	LAND HELD FOR FUTURE USE	Attachment 10	-	TP	1.0000 -
	WORKING CAPITAL (Note C)				
33	CWC	calculated (1/8 * Line 45)	1,997,375		1,997,375
34	Materials & Supplies (Note B)	(Attach 3, line 189)	1,107,506	TP	1.0000 1,107,506
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	1,005,191	GP	1.0000 1,005,191
36	TOTAL WORKING CAPITAL (sum lines 33-35)		4,110,072		4,110,072
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>793,406,301</u>		<u>793,406,301</u>

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		For the 12 months ended 12/31/24		
(1)	(2)	(3)	(4)	(5)		
		New York Transco LLC				
		Form No. 1	Company Total	Allocator	Transmission	
		Page, Line, Col.			(Col 3 times Col 4)	
38	O&M					
39	Transmission	321.112.b	4,870,400	TP=	1.0000	4,870,400
40	Less Accounts 565, 561 and 561.1 to 561.8	321.96.b & 84.b to 92.b	-	TP=	1.0000	-
41	A&G	323.197.b	11,108,600	W/S	1.0000	11,108,600
42	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 3, line 171)	-	DA	1.0000	-
43	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 3, line 172)	-	TP=	1.0000	-
44	PBOP expense adjustment	(Attach 3, line 243)	-	TP=	1.0000	-
44a	Less Account 566	321.97.b	-	DA	1.0000	-
44b	Amortization of Regulatory Assets	(Attach 10, line 2)	-	DA	1.0000	-
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)	-	DA	1.0000	-
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)		15,979,000			15,979,000
46	DEPRECIATION EXPENSE					
47	Transmission	336.7.f (Note M)	12,187,044	TP	1.0000	12,187,044
48	General and Intangible	336.1.f + 336.10.f (Note M)	5,419,224	W/S	1.0000	5,419,224
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)		17,606,268			17,606,268
51	TAXES OTHER THAN INCOME TAXES (Note E)					
52	LABOR RELATED					
53	Payroll	263.7.i (enter FN1 line #)	-	W/S	1.0000	-
54	Highway and vehicle	263.i (enter FN1 line #)	-	W/S	1.0000	-
55	PLANT RELATED					
56	Property	263.5.i (enter FN1 line #)	6,948,600	GP	1.0000	6,948,600
57	Gross Receipts	263.i (enter FN1 line #)	-	NA	-	-
58	Other	263.i (enter FN1 line #)	-	GP	1.0000	-
59	TOTAL OTHER TAXES (sum lines 53-58)		6,948,600			6,948,600
60	INCOME TAXES (Note F)					
61	$T=1 - \frac{((1 - \text{SIT}) * (1 - \text{FIT}))}{(1 - \text{SIT} * \text{FIT} * p)} * (1-n) =$		0.2714			
62	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$		0.2448			
63	where WCLTD=(line 91) and R=(line 94)					
64	and FIT, SIT, p, & n are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$		1.3725			
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-			
67	Income Tax Calculation = line 62 * line 71 * (1-n)		14,881,190			14,881,190
68	ITC adjustment (line 65 * line 66 * (1-n))		-	NP	1.0000	-
68a	(Excess)/Deficient Deferred Income Tax Adjustmen(Attachment 11a, line 11) (Note		1,780,183			1,780,183
69	Total Income Taxes (line 67 plus line 68 plus line 68a)		16,661,373			16,661,373
70	RETURN					
71	[Rate Base (line 37) * Rate of Return (line 94)]		60,793,169	NA		60,793,169
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)		117,988,411			117,988,411
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)		5,802,520	DA	100%	5,802,520
74	Total Revenue Requirement (sum lines 72 & 73)		123,790,931			123,790,931

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New York Transco LLC
SUPPORTING CALCULATIONS AND NOTES

75 TRANSMISSION PLANT INCLUDED IN RTO RATES

76	Total transmission plant (line 7, column 3)		612,804,444.77
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)		612,804,444.77

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)	401,040,846.15	47.00%	5.59%	0.02627	=WCLTD
92	Preferred Stock (Attachment 3, lines 251 & 273)	-	-	-	-	
93	Common Stock (Attachment 3, line 257)	452,237,461.54	53.00%	9.50%	0.050	
94	Total (sum lines 91-93)	853,278,307.69			0.07662	=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)	-	775,642,007	775,642,007
96	CWIP in Rate Base (Line 26)	-	65,899,923	65,899,923
97	Unamortized Abandoned Plant (Line 29)	-	-	-
98	Regulatory Assets (Line 28)	-	-	-
99	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments	-	-	841,541,930
100	Return and Taxes (Lines 69 & 71)			77,454,543
101	Total Revenue Credits			-
102	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.0920

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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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 =	0.0777	(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

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

<u>Line No.</u>		<u>TOTAL</u>	<u>NY-ISO</u>	<u>Other 1</u>	<u>Other 2</u>
1	Account 456				
1a	Transmission Service	123,790,931	123,790,931	-	-
...		-	-	-	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total	<u>123,790,931</u>	<u>123,790,931</u>	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	<u>123,790,931</u>	<u>123,790,931</u>	-	-
7	Prior Period Adjustments	-	-	-	-
8	Total	123,790,931	123,790,931	-	-
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

	<u>Calculation of Transmission Plant In Service</u>	Source (Less ARO, see Note M)	Year	Balance
1				
2	December	p206.58.b	2023	609,515,584
3	January	company records	2024	609,515,584
4	February	company records	2024	609,515,584
5	March	company records	2024	613,791,103
6	April	company records	2024	613,791,103
7	May	company records	2024	613,791,103
8	June	company records	2024	613,791,103
9	July	company records	2024	613,791,103
10	August	company records	2024	613,791,103
11	September	company records	2024	613,791,103
12	October	company records	2024	613,791,103
13	November	company records	2024	613,791,103
14	December	p207.58.g	2024	613,791,103
15	Transmission Plant In Service	(sum lines 2-14) /13		612,804,445
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2023	-
18	January	company records	2024	-
19	February	company records	2024	-
20	March	company records	2024	-
21	April	company records	2024	-
22	May	company records	2024	-
23	June	company records	2024	-
24	July	company records	2024	-
25	August	company records	2024	-
26	September	company records	2024	-
27	October	company records	2024	-
28	November	company records	2024	-
29	December	p207.75.g	2024	-

31	<u>Calculation of Intangible Plant In Service</u>	Source (Less ARO, see Note M)		
32	December	p204.5.b	2023	219,079,964
33	January	company records	2024	219,079,964
34	February	company records	2024	219,079,964
35	March	company records	2024	219,079,964
36	April	company records	2024	219,079,964
37	May	company records	2024	219,079,964
38	June	company records	2024	219,079,964
39	July	company records	2024	219,079,964
40	August	company records	2024	219,079,964
41	September	company records	2024	219,079,964
42	October	company records	2024	219,079,964
43	November	company records	2024	219,079,964
44	December	p205.5.g	2024	219,079,964
45	Intangible Plant In Service	(sum lines 32-44) /13		219,079,964
46	<u>Calculation of General Plant In Service</u>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2023	2,724,481
48	January	company records	2024	2,724,481
49	February	company records	2024	2,724,481
50	March	company records	2024	2,724,481
51	April	company records	2024	2,724,481
52	May	company records	2024	2,724,481
53	June	company records	2024	2,724,481
54	July	company records	2024	2,724,481
55	August	company records	2024	2,724,481
56	September	company records	2024	2,724,481
57	October	company records	2024	2,724,481
58	November	company records	2024	2,724,481
59	December	p207.99.g	2024	2,724,481
60	General Plant In Service	(sum lines 47-59) /13		2,724,481

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2023	-
63	January	company records	2024	-
64	February	company records	2024	-
65	March	company records	2024	-
66	April	company records	2024	-
67	May	company records	2024	-
68	June	company records	2024	-
69	July	company records	2024	-
70	August	company records	2024	-
71	September	company records	2024	-
72	October	company records	2024	-
73	November	company records	2024	-
74	December	p205.46.g	2024	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		834,608,890

Accumulated Depreciation Worksheet

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

	<u>Calculation of Transmission Accumulated Depreciation</u>	Source (Less ARO, see Note M)	Year	Balance
78	December	Prior year p219.25.b	2023	21,832,916
79	January	company records	2024	22,837,993
80	February	company records	2024	23,843,070
81	March	company records	2024	24,860,759
82	April	company records	2024	25,878,448
83	May	company records	2024	26,896,137
84	June	company records	2024	27,913,826
85	July	company records	2024	28,931,515
86	August	company records	2024	29,949,204
87	September	company records	2024	30,966,893
88	October	company records	2024	31,984,582
89	November	company records	2024	33,002,271
90	December	p219.25.b	2024	34,019,960

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Transmission Accumulated Depreciation

(sum lines 78-90) /13

27,916,736

92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.b	2023	-
94	January	company records	2024	-
95	February	company records	2024	-
96	March	company records	2024	-
97	April	company records	2024	-
98	May	company records	2024	-
99	June	company records	2024	-
100	July	company records	2024	-
101	August	company records	2024	-
102	September	company records	2024	-
103	October	company records	2024	-
104	November	company records	2024	-
105	December	p219.26.b	2024	-
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	2023	25,793,881
109	January	company records	2024	26,215,845
110	February	company records	2024	26,637,809
111	March	company records	2024	27,059,773
112	April	company records	2024	27,481,737
113	May	company records	2024	27,903,701
114	June	company records	2024	28,325,665
115	July	company records	2024	28,747,629
116	August	company records	2024	29,169,593
117	September	company records	2024	29,591,557
118	October	company records	2024	30,013,521
119	November	company records	2024	30,435,485
120	December	p200.21.c	2024	30,857,449
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		28,325,665

122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.b	2023	275,104
124	January	company records	2024	304,742
125	February	company records	2024	334,380
126	March	company records	2024	364,018
127	April	company records	2024	393,656
128	May	company records	2024	423,294
129	June	company records	2024	452,932
130	July	company records	2024	482,570
131	August	company records	2024	512,208
132	September	company records	2024	541,846
133	October	company records	2024	571,484
134	November	company records	2024	601,122
135	December	p219.28.b	2024	630,760
136	Accumulated General Depreciation	(sum lines 123-135) /13		452,932
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
138	December	p219.20:24.b (prior year)	2023	-
139	January	company records	2024	-
140	February	company records	2024	-
141	March	company records	2024	-
142	April	company records	2024	-
143	May	company records	2024	-
144	June	company records	2024	-
145	July	company records	2024	-
146	August	company records	2024	-
147	September	company records	2024	-
148	October	company records	2024	-
149	November	company records	2024	-
150	December	p219.20 thru 219.24.b	2024	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		56,695,334

**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	2023	610,348	
158	January	company records	2024	890,992	
159	February	company records	2024	883,446	
160	March	company records	2024	755,900	
161	April	company records	2024	698,355	
162	May	company records	2024	1,370,809	
163	June	company records	2024	1,243,263	
164	July	company records	2024	1,355,301	
165	August	company records	2024	1,217,339	
166	September	company records	2024	1,151,376	
167	October	company records	2024	1,013,413	
168	November	company records	2024	875,451	
169	December	111.57.c	2024	1,001,489	
170	Prepayments	(sum lines 157-169) /13		1,005,191	

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	FL	MA	Weighed Average
173	Weighting SIT=State Income Tax Rate or Composite 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)	0.847181 7.25%	0.316716 2.18%	0.0685 8.85%	0.06114 5.50%	0.034781 8.00%	7.77%

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

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	-	1,107,506	-	1,107,506
177	January	Company Records	-	1,107,506	-	1,107,506
178	February	Company Records	-	1,107,506	-	1,107,506
179	March	Company Records	-	1,107,506	-	1,107,506
180	April	Company Records	-	1,107,506	-	1,107,506
181	May	Company Records	-	1,107,506	-	1,107,506
182	June	Company Records	-	1,107,506	-	1,107,506
183	July	Company Records	-	1,107,506	-	1,107,506
184	August	Company Records	-	1,107,506	-	1,107,506
185	September	Company Records	-	1,107,506	-	1,107,506
186	October	Company Records	-	1,107,506	-	1,107,506
187	November	Company Records	-	1,107,506	-	1,107,506
188	December	Column c	-	1,107,506	-	1,107,506
189	Average					1,107,506

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	392,387,000	392,387,000	392,387,000	412,387,000	412,387,000	403,637,000	403,637,000	403,637,000	403,637,000	403,637,000	403,637,000	394,887,000	394,887,000	401,040,846
248	Less Acct 222 Reacquired Debt	112.19.c.d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Long Term Debt	Sum Lines 244 - 248	392,387,000	392,387,000	392,387,000	412,387,000	412,387,000	403,637,000	403,637,000	403,637,000	403,637,000	403,637,000	403,637,000	394,887,000	394,887,000	401,040,846
250																
251	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252																
253	Common Equity-Per Books	112.16.c.d	442,479,000	442,479,000	442,479,000	465,032,000	465,032,000	455,165,000	455,165,000	455,165,000	455,165,000	455,165,000	455,165,000	445,298,000	445,298,000	452,237,462
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	442,479,000	442,479,000	442,479,000	465,032,000	465,032,000	455,165,000	455,165,000	455,165,000	455,165,000	455,165,000	455,165,000	445,298,000	445,298,000	452,237,462
258																
259	Total (Line 249 plus Line 251 plus Line 257)		834,866,000	834,866,000	834,866,000	877,419,000	877,419,000	858,802,000	858,802,000	858,802,000	858,802,000	858,802,000	858,802,000	840,185,000	840,185,000	853,278,308
260																
261	Cost of Debt															
262	Acct 427 Interest on Long Term Debt	117.62.c														22,263,903
263	Acct 428 Amortization of Debt Discount and Expense	117.63.c														151,180
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														22,415,083
269																
270	Average Cost of Debt (Line 268 / Line 249)															5.59%
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 433) 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			793,406,301
2	BASE RETURN CALCULATION:			
		\$	%	Cost
3	Long Term Debt (Appendix A, Line 91)	-	47%	5.59%
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)	-		7.66%
7	Return multiplied by Rate Base (line 1 * line 6)			60,793,169
8	INCOME TAXES			
9	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ (Appendix A, line 61)	0.2714		
10	$CIT = (T - T) * (1 - (WCLTD/R))$	0.2448		
11	where WCLTD=(line 3) and R= (line 6)			
12	and FIT, SIT & p are as given in footnote F on Appendix A.			
13	$1 / (1 - T) = T$ from line 9	1.3725		
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-		
15	Income Tax Calculation = line 10 * line 7 * (1-n)	14,881,190		14,881,190
16	ITC adjustment (line 13 * line 14) * (1-n)		NP	1.00
17	Total Income Taxes (line 15 plus line 16)	14,881,190		14,881,190
18	Base Return and Income Taxes		Sum lines 7 and 17	75,674,360
19	Rate Base		Line 1	793,406,301
20	Return and Income Taxes at Base ROE		Line 18 / line 19	0.0954

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

				Result	
21	Rate Base				793,406,300.90
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%	5.59%	0.026
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)	-			0.082
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)				64,998,222.49
28	INCOME TAXES				
29	$T=1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)	0.2714			
30	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R))$ =	0.2530			
31	where $\text{WCLTD}=(\text{line 23})$ and $R=(\text{line 26})$				
32	and FIT, SIT & p are as given in footnote F on Appendix A.				
33	$1 / (1 - T)$ = (T from line 29)	1.3725			
34	Amortized Investment Tax Credit (line 14)	-			
35	Income Tax Calculation = line 30 * line 27 * (1-n)	16,447,631			16,447,631
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00	-
37	Total Income Taxes (line 35 plus line 36)	16,447,631			16,447,631
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37		81,445,854
39	Rate Base		Line 21		793,406,301
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39		0.1027
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41 - Line 20		0.0073

Effect of 1% Increase in the Equity Ratio

				Results	
42	Rate Base				793,406,301
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%	5.59%	2.57%
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)	-			7.70%
48	Line 47 x line 42				61,103,391.35
49	INCOME TAXES				
50	$T=1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)	0.2714			
51	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R))$ =	0.2481			
52	where $\text{WCLTD}=(\text{line 44})$ and $R=(\text{line 47})$				
53	and FIT, SIT & p are as given in footnote F on Appendix A.				
54	$1 / (1 - T)$ = (T from line 50)	1.3725			
55	Amortized Investment Tax Credit (line 14)	-			
56	Income Tax Calculation = line 51 * line 48 * (1-n)	15,161,967			15,161,967
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00	-
57a	(Excess)/Deficient Deferred Income Tax Adjuster (Attachment 11a, line 11)	1,780,183			1,780,183
58	Total Income Taxes (line 56 plus line 57 plus line 57a)	16,942,150			16,942,150
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58		78,045,542
60	Rate Base		Line 42		793,406,301
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60		0.0984
62	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 61 - Line 20		0.0030

Attachment 4

63 Revenue Requirement per project including incentives

64 Expense Allocator [Appendix A, lines 45 and 59, less Appendix A, line 44b / Gross Transmission Plant In Service Column (j)] (Note B) 0.0276
 65 Base Carrying Charge (used in Attach 4, Line 65) Line 102 Appendix A 0.0920

The table below breaks out the total revenue requirement on Appendix A separately for each investment. The total of Column (p) must equal the amount shown on Appendix A, Line 3.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	
Line	Description (Note E)	Net Investment (Note A)	ROE Authorized by FERC (Note C)	ROE Base (From Appendix A, Line 53)	Incentive % Authorized by FERC (Notes D and F)	Line 41	Col (g) / .01 x Col (f)	Incentive \$ (Col (h) x Col (g))	Equity % in Capital Structure (% above base %, -% below base %)(1 equals 1%)	Impact of Equity Component (Col (b) x (i) x Line 62)	Base Return and Tax (Line 65 x Col (b))	Gross Plant In Service (Note B)	Expense Allocator (line 64)	O&M, Taxes Other than Income (Col. (l) x Col. (n))	Depreciation/Amortization Expense	Total Revenues (Col. (h) + (j) + (k) + (n) + (o))	True-up Adjustment	Net Adjusted Revenue Requirement (Col. (p) - (q))
66	Up to 228 million (TOTS)	176,347,037	9.50%	9.50%	0.50%	0.0073	0.00364	641,403	-	-	16,230,777	214,384,710	0.0276	5,908,666	4,601,652	27,382,497	(846,167)	26,736,330
66a	Segment B Facilities - NYES and Dover CWIP	65,899,923	9.50%	9.50%	1.15%	0.0073	0.00837	551,284	-	-	6,065,352	-	0.0276	-	-	6,616,636	1,747,136	8,363,772
66b	Segment B Additions - RTS CWIP	-	9.50%	9.50%	0.65%	0.0073	0.00473	-	-	-	-	-	0.0276	-	-	-	151,258	151,258
66c	Segment B Facilities - NYES Capped	350,921,255	9.50%	9.50%	1.15%	0.0073	0.00837	2,935,622	-	-	32,298,385	362,351,314	0.0276	9,986,779	7,544,489	52,765,275	(6,923,025)	45,842,250
66d	Segment B Facilities - NYES Unforeseen Costs	12,066,921	9.50%	9.50%	0.00%	0.0073	-	-	-	-	1,110,625	12,168,316	0.0276	335,371	135,194	1,581,191	-	1,581,191
66e	Segment B Facilities - NYES Third Party Cost	152,056,212	9.50%	9.50%	1.15%	0.0073	0.00837	1,272,022	-	-	13,995,077	156,916,148	0.0276	4,324,772	3,528,057	23,119,929	5,561,448	28,681,377
66f	Segment B Additions - RTS	83,198,448	9.50%	9.50%	0.65%	0.0073	0.00473	393,388	-	-	7,657,489	85,004,096	0.0276	2,342,801	1,791,752	12,185,430	5,303	12,190,733
66g	Segment B Facilities - Dover PARs	1,052,135	9.50%	9.50%	1.15%	0.0073	0.00837	8,802	-	-	96,837	1,059,825	0.0276	29,210	5,124	139,973	22,686	162,659
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
...	...		9.50%	9.50%									0	-	-	-	-	-
67	Total	\$841,541,930.31						5,802,520		-	77,454,543	\$831,884,409		22,927,600	17,606,268	123,790,931	(81,361)	123,709,570

Check Sum Appendix A Line 3

Difference (must be zero)

123,790,931

123,709,570

Note:

- A Column (b), Net Investment includes the Net Plant In Service, unamortized regulatory assets, unamortized abandoned plant and CWIP
- B Column (l), Gross Plant in Service excludes Regulatory Assets, CWIP, and Abandoned Plant.
- C Column (e), for each project with an incentive in column (e), note the docket No. in which FERC granted the incentive-
- D No incentive or change in equity percentage in Columns (e) and (i) can be made absent Commission authorization
- E Column (a), The Segment B Facilities and any applicable Segment B Addition are subject to certain cost recovery allowances as specified in the settlement approved by the Commission by Letter Order dated November 16, 2017 in Docket No. ER15-572. If implicated, those cost allowance provisions will be reflected independently in column (a) and corresponding columns.
- F Column (e), Incentive % Authorized by FERC represents the difference between the Base ROE level reflected in column (d) and the combination of any project specific base ROE approved by FERC and ROE incentives approved by FERC (such combination is reflected in column (c), which value may be positive or negative.

Project	Docket No.	Note
TOTs 1 - Ramapo to Rock Tavern	ER15-572	Up to \$228 million for the 3 TOTs projects in aggregate
TOTs 2 - Staten Island Unbottling Feeder Split	ER15-572	Up to \$228 million for the 3 TOTs projects in aggregate
TOTs 3 - NYSEG's Marcy South Series Comp Fraser to Coopers Corner	ER15-572	Up to \$228 million for the 3 TOTs projects in aggregate
Segment B Facilities - Knickerbocker to Pleasant Valley	ER15-572	
Segment B Additions	ER15-572	
Segment B Facilities CWIP	ER15-572	

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	$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^t} - P$	

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	-
Annual Bank Agency Fee		
12	Annual Bank Agency Fee	-
Revolving Credit Commitment 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)
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	(38,617,791)	-	-	From Acct. 282 total, below
2	ADIT-283	(1,441,544)	-	-	From Acct. 283 total, below
3	ADIT-190	3,742,208	-	-	From Acct. 190 total, below
4	Subtotal	(36,317,127)	-	-	
5	Wages & Salary Allocator			1.00	
6	NP		1.00		
7	Beginning of Year	(36,317,127)	-	-	(36,317,127)
8	End of year from Attachment 6b, line 7	(47,158,839)	-	-	(47,158,839)
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(41,737,983)	-	-	(41,737,983) 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	Unearned TCC revenue	3,015,458		3,015,458			Timing difference related to collection of TOTS revenues
11b	Preformation costs	726,750		726,750			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
11c	Change in Federal income tax rate	4,603,768		4,603,768			Impact from regulatory liability due to change in Federal income tax rate
11d							
11e							
11f							
12	Subtotal - p234	8,345,976	-	8,345,976	-	-	
13	Less FASB 109 Above if not separately removed	4,603,768		4,603,768			
14	Less FASB 106 Above if not separately removed	-		-			
15	Total	3,742,208	-	3,742,208	-	-	

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	(38,662,421)		(38,662,421)			Timing difference related to depreciation for TOTS Projects placed in service
22b							
22c							
...							
...							
...							
...							
...							
...							
23	Subtotal - p275	(38,662,421)	-	(38,662,421)	-	-	
24	Less FASB 109 Above if not separately removed	(44,630)		(44,630)			
25	Less FASB 106 Above if not separately removed	-		-			
26	Total	(38,617,791)	-	(38,617,791)	-	-	

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	FAS 109 on AFUDC equity	(19,330)		(1,268,952)			FASB 109 note removed on line 35 below
33b	Prepaid insurance	(46,431)		(15,699)			Timing difference related to prepaid insurance included in rate base
33c	Prepaid other	(32,620)		(135,190)			Timing difference related to other prepaid expenses included in rate base
33d	PS&I	(987,652)		(40,602)			Deferred tax on timing difference for preliminary survey and investigation costs
33e							
...							
...							
...							
...							
...							
34	Subtotal - p277	(1,086,033)	-	(1,460,443)	-	-	
35	Less FASB 109 Above if not separately removed	(18,899)		(18,899)			
36	Less FASB 106 Above if not separately removed						
37	Total	(1,067,134)	-	(1,441,544)	-	-	

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	(49,293,794.00)	-	-	From Acct. 282 total, below
2	2 ADIT-283	(1,481,363.00)	-	-	From Acct. 283 total, below
3	3 ADIT-190	3,616,318.00	-	-	From Acct. 190 total, below
4	4 Subtotal	(47,158,839.00)	-	-	
5	5 Wages & Salary Allocator			1.00	
6	6 NP		1.00		
7	7 End of Year ADIT	(47,158,839.00)	-	-	(47,158,839.00)

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	Unearned TOC revenue	3,015,458		3,015,458			Timing difference related to collection of TOTS revenues
9b	Preformation costs	600,860		600,860			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
9c	Change in Federal income tax rate	5,003,768		5,003,768			Impact from regulatory liability due to change in Federal income tax rate
9d							
9e							
...							
...							
...							
...							
...							
10	Subtotal - p234	8,620,086	-	8,620,086	-	-	
11	Less FASB 109 Above if not separately removed	5,003,768		5,003,768			
12	Less FASB 106 Above if not separately removed	-		-			
13	Total	3,616,318	-	3,616,318	-	-	

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	(49,338,424)		(49,338,424)			Timing difference related to depreciation for projects placed in service
20b							
20c							
...							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	(49,338,424)	-	(49,338,424)	-	-	
22	Less FASB 109 Above if not separately removed	(44,630)		(44,630)			
23	Less FASB 106 Above if not separately removed	-		-			
24	Total	(49,293,794)	-	(49,293,794)	-	-	

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	(1,268,952)		(1,268,952)			Deferred tax on timing difference for preliminary survey and investigation costs
31b FAS 109 on AFUDC equity	(14,099)		(14,099)			FASB 109, note removed on line 33 below
31c Prepaid insurance	(147,855)		(147,855)			Timing difference related to prepaid insurance included in rate base
31d Prepaid other	(64,556)		(64,556)			Timing difference related to other prepaid expenses included in rate base
31e						
...						
...						
...						
...						
...						
32 Subtotal - p277	(1,495,462)	-	(1,495,462)	-	-	
33 Less FASB 109 Above if not separately removed	(14,099)		(14,099)			
34 Less FASB 106 Above if not separately removed	-		-			
35 Total	(1,481,363)	-	(1,481,363)	-	-	

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	2022	Less	2022	Equals	Over (Under) Recovery
	Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		
- Up to 228 million	\$28,032,605		\$27,456,117		\$576,488
- Over 228 million	\$0		\$0		\$0
- Regulatory Asset	-\$2,022		-\$2,022		\$0
- Segment B Facilities CWIP - NYES and Dover	\$16,948,988		\$18,507,724		(\$1,558,736)
- Segment B Additions CWIP - RTS	\$2,699,097		\$2,834,044		(\$134,947)
- Segment B Facilities- NYES Capped	\$21,215,692		\$15,039,202		\$6,176,490
- Segment B Facilities- NYES Third Party	\$0		\$4,961,737		(\$4,961,737)
- Segment B Additions - RTS	\$0		\$4,731		(\$4,731)
- Segment B Facilities- Dover PARs	\$0		\$20,240		(\$20,240)
Total	\$68,894,360		\$68,821,773		\$72,587

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a	Months	Calculated Interest	Amortization
		0.4650%			

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.

<u>Calculation of Interest</u>					Monthly	
January	Year 2022	6,049	0.4650%	12	(338)	
February	Year 2022	6,049	0.4650%	11	(309)	
March	Year 2022	6,049	0.4650%	10	(281)	
April	Year 2022	6,049	0.4650%	9	(253)	
May	Year 2022	6,049	0.4650%	8	(225)	
June	Year 2022	6,049	0.4650%	7	(197)	
July	Year 2022	6,049	0.4650%	6	(169)	
August	Year 2022	6,049	0.4650%	5	(141)	
September	Year 2022	6,049	0.4650%	4	(113)	
October	Year 2022	6,049	0.4650%	3	(84)	
November	Year 2022	6,049	0.4650%	2	(56)	
December	Year 2022	6,049	0.4650%	1	(28)	
					(2,194)	
January through December	Year 2023	(74,781)	0.4650%	12	(4,173)	
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months						
January	Year 2024	78,954	0.4650%		(367)	6,780
February	Year 2024	72,541	0.4650%		(337)	6,780
March	Year 2024	66,098	0.4650%		(307)	6,780
April	Year 2024	59,625	0.4650%		(277)	6,780
May	Year 2024	53,123	0.4650%		(247)	6,780
June	Year 2024	46,590	0.4650%		(217)	6,780
July	Year 2024	40,026	0.4650%		(186)	6,780
August	Year 2024	33,432	0.4650%		(155)	6,780
September	Year 2024	26,808	0.4650%		(125)	6,780
October	Year 2024	20,152	0.4650%		(94)	6,780
November	Year 2024	13,466	0.4650%		(63)	6,780
December	Year 2024	6,749	0.4650%		(31)	6,780
					(2,407)	
Total Amount of True-Up Adjustment						\$ (81,360)
Less Over (Under) Recovery						\$ 72,587
Total Interest						\$ (8,773)

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 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.

**Surcharge
(Refund) Owed**

(6,386)
(6,358)
(6,330)
(6,302)
(6,274)
(6,246)
(6,218)
(6,190)
(6,161)
(6,133)
(6,105)
(6,077)
(74,781)

(78,954)

(72,541)
(66,098)
(59,625)
(53,123)
(46,590)
(40,026)
(33,432)
(26,808)
(20,152)
(13,466)
(6,749)
(0)

Table in

ments.

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)	3.60%
2	Qtr 4 (Previous Year)	4.91%
3	Qtr 1 (Current Year)	6.31%
4	Qtr 2 (Current Year)	7.50%
5	Average of the last 4 quarters (Lines 1-4 / 4)	5.58%
6	Interest Rate Used for True-up adjustment (Note B)	0.0558
7	Monthly Interest Rate for Attachment 7 (Line 6 / 12)	0.0047

**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 prorata over 2017, held for 2018 and 2019, and returned prorata 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	-	-
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 prorata over 2018, held for 2019 and returned prorata 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	-	-
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.

Regulatory Assets

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
									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							
No.	Project Name	Recovery Amnt. Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate (d)	Amort Exp in Formula Rate* (f) x (g)	2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base*	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Project Code	Docket No
1a																												
1b																												
1c																												
...																												
...																												
...																												
...																												
...																												
1x																												
2	Total Regulatory Asset in Rate Base (sum lines 1a-1x):																											

* Non-zero values in these columns may only be established per FERC order
** All amortizations of the Regulatory Asset are to be booked to Account 566

Abandoned Plant

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
									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							
No.	Project Name	Recovery Amnt. Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate (d)	Amort Exp in Formula Rate* (f) x (g)	2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base*	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Project Code	Docket No	
3a																												
3b																												
3c																												
...																												
...																												
...																												
...																												
...																												
...																												
3x																												
4	Total Abandoned Plant in Rate Base (sum lines 3a-3x):																											

* Non-zero values in these columns may only be established per FERC order

Land Held for Future Use (LHFU)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
			Land Held for Future Use and Estimated Date	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	Average of Columns (d) Through (p)
No.	Subaccount No.	Item Name		2023	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	
5a																	
5b																	
5c																	
...																	
...																	
...																	
...																	
...																	
5x																	
6	Total LHFU in rate base (sum lines 5a-5x):																

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					48,794,000	51,735,000	54,210,000	57,464,000	61,315,000	63,638,000	64,829,000	68,354,000	69,717,000	73,566,000	77,064,000	80,579,000	85,434,000	65,899,923	100.0%	65,899,923
7b	Facilities - Dover CWIP		4/8/2019	Varies	ER15-572														-	100.0%	-
7c																			-	0.0%	-
...																			-	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	65,899,923	

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

New York Transco LLC
Attachment 11a - 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	4,162,686		10	3	1,040,671	3,122,015	N
1b	Overcollection of Revenues	126,368		7	-	126,368	-	N
1c	Unearned TCC Revenue	35,220		7	-	35,220	-	N
1d	Preformation Costs	20,730		7	-	20,730	-	N
1e								
1f								
1g								
1h								
1i								
1j								
1k								
2	Account 282							
2a	None							
3	Account 283							
3a	Carrying Charges on Preformation costs	(3,987)		7	-	(3,987)	-	N
3b	Prepaid Expenses	(3,225)		7	-	(3,225)	-	N
3c								
3d								
3e								
4	Non-property gross up for Taxes	2,235,142				489,310	1,745,832	
5	Total Non-Property (sum lines 1-4)	6,572,934	-			1,705,087	4,867,847	
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190							
7	Property Book-Tax Timing Difference - Account 282	(16,513,275)		ARAM	ARAM	22,668	(16,535,943)	P
7a	Property Book-Tax Timing Difference - Account 282	30,878		7	-	30,878	-	N
8	Property Book-Tax Timing Difference - Account 283	-					-	
9	Property Gross up for Taxes	(6,633,638)				21,550	(6,655,188.00)	
10	Total Property (sum lines 6-9)	(23,116,035)	-			75,096	(23,191,131)	
11	Total Non-Property & Property and Amortization, including gross up for taxes (line 5 + line 10)	(16,543,101)	-			1,780,183	(18,323,284)	
12	Gross up for taxes included above	(4,398,496)				510,860	(4,909,356)	
13	Total Non-Property & Property and Amortization, excluding gross up for taxes (line 11 - line 12)	(12,144,605)	-			1,269,323	(13,413,928)	
14	Average (Excess)/Deficient ADIT for Rate Year (line 13, Col. B/2 + line 13, Col. G/2)						(12,779,267)	

Notes:

- A Upon a tax rate change (federal, state and/or, if applicable, state apportionments), the Company remeasures 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 remeasurement 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 remeasure 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 amortized on a straight-line basis over ten years.
Unprotected Property & Non-Property will be amortized 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)

New York Transco LLC
Attachment 11b - Excess & Deficient ADIT

Book-Tax Temporary Difference	Gross Accumulated Schedule M Adjustment (Prior to TCJA) (Note G)	Deferred Tax Asset (Liability) (Notes A & B)			ADIT Offset to P&L (Note B)	(Excess) Deficient Deferred Income Taxes (Note B & C)	(Excess) Deficient Deferred Income Tax Activity post TCJA					Protected / Unprotected	
		12/31/2017 ADIT Balance (Prior to TCJA)	12/31/2017 ADIT Balance (After TCJA)	Change in ADIT due to TCJA			Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability)	Other Adjustments Including Gross-up True-ups	2017 Return-to-Accrual Adjustment (Recorded in 2018)	2018 Amortization (Note D & E)		2018 Return-to-Accrual Adjustment (Recorded in 2019)
Non-Property Related Items:													
190 Accounts													
Federal NOL	74,287,438	26,000,603	15,600,362	(10,400,241)	-	10,400,241	-	6,473	-	-	-	10,406,714	Unprotected
Overcollection of Revenues	6,995,128	2,888,170	2,003,594	(884,576)	-	884,576	-	-	-	-	-	884,576	Unprotected
Carrying Charge on Overcollection of Revenues	289,422	119,497	82,898	(36,599)	36,599	-	-	-	-	-	-	-	Unprotected
Unearned TCC Revenue	1,949,608	804,960	558,421	(246,539)	-	246,539	-	-	-	-	-	246,539	Unprotected
Preformation Costs	1,147,478	473,774	328,669	(145,105)	-	145,105	-	-	-	-	-	145,105	Unprotected
Total For 190 Accounts:	84,669,074	30,287,004	18,573,944	(11,713,060)	36,599	11,676,461	-	6,473	-	-	-	11,682,934	
282 Accounts													
None	-	-	-	-	-	-	-	-	-	-	-	-	N/A
Total For 282 Accounts:	-	-	-	-	-	-	-	-	-	-	-	-	
283 Accounts													
Carrying Charge on Preformation Costs	(220,676)	(91,113)	(63,208)	27,905	-	(27,905)	-	-	-	-	-	(27,905)	Unprotected
Prepaid Expenses	(178,517)	(73,707)	(51,132)	22,575	-	(22,575)	-	-	-	-	-	(22,575)	Unprotected
Gross-up on AFUDC	-	-	-	-	-	-	-	-	-	-	-	-	Unprotected
Total For 283 Accounts:	(399,193)	(164,820)	(114,340)	50,480	-	(50,480)	-	-	-	-	-	(50,480)	
Total Non-Property Related Items:													
Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)	84,269,881	30,122,184	18,459,604	(11,662,580)	36,599	11,625,981	-	6,473	-	-	-	11,632,454	
Net Tax Gross-up	-	-	-	-	-	4,666,651	12,435	2,605	-	-	-	4,681,691	
Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						16,292,632	12,435	9,078				16,314,145	
Property Related Items:													
190 Accounts													
None	-	-	-	-	-	-	-	-	-	-	-	-	
Total For 190 Accounts:	-	-	-	-	-	-	-	-	-	-	-	-	
282 Accounts													
Normalized Federal Timing Differences	(110,618,952)	(38,716,633)	(23,229,980)	15,486,653	-	(15,486,653)	-	(5,989)	-	-	-	(15,492,642)	Protected
Normalized State and Local Timing Differences, Net of Federal	(15,958,881)	(1,003,543)	(1,219,690)	(216,147)	-	216,147	-	-	-	-	-	216,147	Unprotected
AFUDC Equity- Federal	(186,963)	(65,437)	(39,262)	26,175	-	-	-	-	-	-	-	-	Protected
AFUDC Equity- State and Local, net of Federal	(186,963)	(11,757)	(14,289)	(2,532)	-	-	-	-	-	-	-	-	Unprotected
Total For 282 Accounts:	(126,951,759)	(39,797,370)	(24,503,221)	15,294,149	-	(15,270,506)	-	(5,989)	-	-	-	(15,276,495)	
Total Property Related Items:													
Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)	-	-	-	-	-	(15,270,506)	-	(5,989)	-	-	-	(15,276,495)	
Net Tax Gross-up	-	-	-	-	-	(6,129,557)	(16,334)	(2,410)	-	-	-	(6,148,301)	
Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						(21,400,063)	(16,334)	(8,399)				(21,424,796)	
Total Property and Non-property Related Items:													
Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up)	-	-	-	-	36,599	(3,644,525)	-	484	-	-	-	(3,644,041)	
Net Tax Gross-up	-	-	-	-	-	(1,462,906)	(3,899)	195	-	-	-	(1,466,610)	
Net (Excess) Deficient Deferred Income Taxes (including Gross-up)						(5,107,431)	(3,899)	679				(5,110,651)	

Notes:

- A 12/31/2017 ADIT Balances above do not reflect Gross-up on Excess Deferred Income Tax
- B Upon a tax rate change (federal, state and/or, if applicable, state apportionments), the Company remeasures its deferred tax assets and liabilities to the new applicable corporate tax rate. For schedule M items not directly taken to the P&L, the result of this remeasurement 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 remeasure ADIT balances (increase or decrease) due to any future income tax rate change.

C Reflects the end of 2017 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

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 amortized on a straight-line basis over ten years.

Unprotected Property & Non-Property will be amortized 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 and starting in 2020.

F Ending balance of year is the end of 2019 balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)

G Amount represent the cumulative gross Schedule M amount at the time of the revaluation due to a tax law change.