

Rate Formula Template
Utilizing FERC Form 1 Data

Actual Annual Transmission Revenue Requirement
For the 12 months ended 12/31/23

New York Transco LLC

Appendix A	Main body of the Formula Rate
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Formula Rate - Non-Levelized			Rate Formula Template Utilizing FERC Form 1 Data		Actual Annual Transmission Revenue Requirement For the 12 months ended 12/31/23	
			New York Transco LLC			
			(1)	(2)	(3)	
Line No.					Allocated Amount	
1	GROSS REVENUE REQUIREMENT	(line 74)		12 months	\$ 112,574,699	
			Total	Allocator		
2	REVENUE CREDITS					
	Total Revenue Credits	Attachment 1, line 6	-	TP 1.0000	-	
3	Net Revenue Requirement	(line 1 minus line 2)			112,574,699	
4	True-up Adjustment	Attachment 7	297,991.13	DA 1.00000	297,991	
5	NET ADJUSTED REVENUE REQUIREMENT	(line 3 plus line 4)			\$ 112,872,690	

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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)	486,838,504	TP	1.0000	486,838,504
8	Distribution	(Attach 2, line 30)	-	NA	-	-
9	General & Intangible	(Attach 2, lines 45 & 60)	191,319,545	W/S	1.0000	191,319,545
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	678,158,049	GP=	1.0000	678,158,049
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)					
12	Production	(Attach 2, line 151)	-	NA	-	-
13	Transmission	(Attach 2, line 91)	16,614,866	TP	1.0000	16,614,866
14	Distribution	(Attach 2, line 106)	-	NA	-	-
15	General & Intangible	(Attach 2, lines 121 & 136)	23,620,885	W/S	1.0000	23,620,885
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		40,235,751			40,235,751
	NET PLANT IN SERVICE					
18	Production	(line 6- line 12)	-			-
19	Transmission	(line 7- line 13)	470,223,638			470,223,638
20	Distribution	(line 8- line 14)	-			-
21	General & Intangible	(line 9- line 15)	167,698,660			167,698,660
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	637,922,298	NP=	1.0000	637,922,298
	ADJUSTMENTS TO RATE BASE (Note A)					
24	ADIT	(Attach 6a, line 9)	(29,836,369)	TP	1.0000	(29,836,369)
24a	Deficient (Excess) ADIT	(Attach 11, line 14)	(11,505,151)			(11,505,151)
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.0000	-
26	CWIP	(Attach 10)	184,215,098	DA		184,215,098
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)		142,873,578			142,873,578
31	LAND HELD FOR FUTURE USE	Attachment 10	-	TP	1.0000	-
	WORKING CAPITAL (Note C)					
33	CWC	calculated (1/8 * Line 45)	1,438,535			1,438,535
34	Materials & Supplies (Note B)	(Attach 3, line 189)	975,656	TP	1.0000	975,656
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	664,740	GP	1.0000	664,740
36	TOTAL WORKING CAPITAL (sum lines 33-35)		3,078,931			3,078,931
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>783,874,807</u>			<u>783,874,807</u>

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For the 12 months ended 12/31/23

		New York Transco LLC				
(1)	(2)	(3)	(4)	(5)		
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
38	O&M					
39	Transmission	321.112.b	4,033,644	TP=	1.0000	4,033,644
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	7,491,721	W/S	1.0000	7,491,721
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)	(17,085)	TP=	1.0000	(17,085)
44a	Less Account 566	321.97.b	32,275	DA	1.0000	32,275
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)	32,275	DA	1.0000	32,275
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)		11,508,280			11,508,280
46	DEPRECIATION EXPENSE					
47	Transmission	336.7.f (Note M)	10,024,956	TP	1.0000	10,024,956
48	General and Intangible	336.1.f + 336.10.f (Note M)	4,323,400	W/S	1.0000	4,323,400
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)		14,348,356			14,348,356
51	TAXES OTHER THAN INCOME TAXES (Note E)					
52	LABOR RELATED					
53	Payroll	263.7.i (enter FN1 line #)	2,392	W/S	1.0000	2,392
54	Highway and vehicle	263...i (enter FN1 line #)	-	W/S	1.0000	-
55	PLANT RELATED					
56	Property	263.5.i (enter FN1 line #)	4,187,029	GP	1.0000	4,187,029
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)		4,189,421			4,189,421
60	INCOME TAXES (Note F)					
61	$T = 1 - (((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p))) * (1 - n) =$		0.2796			
62	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R)) =$		0.2566			
63	where WCLTD=(line 91) and R=(line 94)					
64	and FIT, SIT, p, & n are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$		1.3881			
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-			
67	Income Tax Calculation = line 62 * line 71 * (1-n)		15,316,979			15,316,979
68	ITC adjustment (line 65 * line 66 * (1 - n))		-	NP	1.0000	-
68a	(Excess)/Deficient Deferred Income Tax Adjustment (Attachment 11, line 11) (Note C)		1,793,626			1,793,626
69	Total Income Taxes (line 67 plus line 68 plus line 68:		17,110,605			17,110,605
70	RETURN					
71	[Rate Base (line 37) * Rate of Return (line 94)]		59,694,418	NA		59,694,418
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)		106,851,081			106,851,081
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)		5,723,618	DA	100%	5,723,618
74	Total Revenue Requirement (sum lines 72 & 73)		112,574,699			112,574,699

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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)		486,838,503.62
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)		486,838,503.62

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)

	Form 1 Reference	\$	TP	Allocation				
83	Production	354.20.b	-	0.00	-			
84	Transmission	354.21.b	1.00	1.00	1.00			
85	Distribution	354.23.b	-	0.00	-			
86	Other	354.24,25,26.b	-	0.00	-			
87	Total (sum lines 83-86) [TP equals 1 if there are no wages & salaries]	1.00			1.00	=	1.0000	= WS

88 RETURN (R) (Note J)

		\$	%	Cost	Weighted	
91	Long Term Debt (Attach 3, lines 249 & 270 or Attach 5) (Note G)	356,079,307.69	47.00%	5.49%	0.02580	=WCLTD
92	Preferred Stock (Attachment 3, lines 251 & 273)	-	-	-	-	
93	Common Stock (Attachment 3, line 257)	407,481,200.54	53.00%	9.50%	0.050	
94	Total (sum lines 91-93)	763,560,508.23			0.07615	=R

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

		(a) Non-Incentive Investments from Attachment 4 (Note N)	(b) Incentive Investments from Attachment 4 (Note N)	(c) Total
95	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	619,389	636,642,664	637,262,053
96	CWIP in Rate Base (Line 26)	-	184,215,098	184,215,098
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	-	-	821,477,150
100	Return and Taxes (Lines 69 & 71)			76,805,023
101	Total Revenue Credits			-
102	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.0935

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

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New York Transco LLC

For the 12 months ended 12/31/23

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 = | 0.21000 | |
| SIT = | 0.08808 | (State Income Tax Rate or Composite SIT from Attach 3) |
| p = | - | (percent of federal income tax deductible for state purposes) |
| n = | - | (not for profit entity ownership percentage) |
- For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 once project financing is obtained. Prior to obtaining project financing, an interest rate of 3.85% from Table 4 of Attachment 5 will be used and will not be trued up. Attachment 5 contains an estimate of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
After the completion of construction, the cost of debt will be calculated pursuant to Attachment 3
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
The capital structure will be the actual capital structure up to 53% equity. Lines 93 will be capped at 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.
- K Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 180 days after the date that Company formally declares such plant item abandoned.
- L Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28
Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers
- M Balances exclude Asset Retirement Costs
- N Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives
- O Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes

Attachment 1 - Revenue Credit Workpaper*
New York Transco LLC

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

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

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

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

Line No.		TOTAL	NY-ISO	Other 1	Other 2
1	Account 456				
1a	Transmission Service	112,574,699	112,574,699	-	-
...		-	-	-	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total	112,574,699	112,574,699	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	112,574,699	112,574,699	-	-
7	Prior Period Adjustments	-	-	-	-
8	Total	112,574,699	112,574,699	-	-
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

1	<u>Calculation of Transmission Plant In Service</u>	Source (Less ARO, see Note M	Year	Balance
2	December	p206.58.b	2022	302,067,656
3	January	company records	2023	302,067,656
4	February	company records	2023	302,067,656
5	March	company records	2023	302,067,656
6	April	company records	2023	302,067,656
7	May	company records	2023	434,212,174
8	June	company records	2023	565,881,984
9	July	company records	2023	590,604,053
10	August	company records	2023	637,024,236
11	September	company records	2023	644,860,448
12	October	company records	2023	646,990,050
13	November	company records	2023	647,324,028
14	December	p207.58.g	2023	651,665,294
15	Transmission Plant In Service	(sum lines 2-14) /13		486,838,504
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2022	-
18	January	company records	2023	-
19	February	company records	2023	-
20	March	company records	2023	-
21	April	company records	2023	-
22	May	company records	2023	-
23	June	company records	2023	-
24	July	company records	2023	-
25	August	company records	2023	-
26	September	company records	2023	-
27	October	company records	2023	-
28	November	company records	2023	-

29	December	p207.75.g	2023	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

31	<u>Calculation of Intangible Plant In Service</u>	Source (Less ARO, see Note M)		
32	December	p204.5.b	2022	149,239,015
33	January	company records	2023	149,228,925
34	February	company records	2023	149,228,925
35	March	company records	2023	149,228,925
36	April	company records	2023	149,228,925
37	May	company records	2023	149,228,925
38	June	company records	2023	220,044,185
39	July	company records	2023	219,079,963
40	August	company records	2023	226,035,663
41	September	company records	2023	227,400,600
42	October	company records	2023	227,500,894
43	November	company records	2023	227,540,220
44	December	p205.5.g	2023	235,202,583
45	Intangible Plant In Service	(sum lines 32-44) /13		190,629,827
46	<u>Calculation of General Plant In Service</u>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2022	469,062
48	January	company records	2023	469,062
49	February	company records	2023	469,062
50	March	company records	2023	471,902
51	April	company records	2023	471,902
52	May	company records	2023	471,902
53	June	company records	2023	471,902
54	July	company records	2023	471,902
55	August	company records	2023	704,220
56	September	company records	2023	1,090,608
57	October	company records	2023	1,111,890
58	November	company records	2023	1,145,439
59	December	p207.99.g	2023	1,147,484
60	General Plant In Service	(sum lines 47-59) /13		689,718

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2022	-
63	January	company records	2023	-
64	February	company records	2023	-
65	March	company records	2023	-
66	April	company records	2023	-
67	May	company records	2023	-
68	June	company records	2023	-
69	July	company records	2023	-
70	August	company records	2023	-
71	September	company records	2023	-
72	October	company records	2023	-
73	November	company records	2023	-
74	December	p205.46.g	2023	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		678,158,049

Accumulated Depreciation Worksheet

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

77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source (Less ARO, see Note M)	Year	Balance
78	December	Prior year p219.25.b	2022	12,633,169
79	January	company records	2023	13,042,381
80	February	company records	2023	13,555,571
81	March	company records	2023	14,016,892
82	April	company records	2023	14,478,213
83	May	company records	2023	15,175,716
84	June	company records	2023	15,970,235
85	July	company records	2023	16,909,982
86	August	company records	2023	17,895,497
87	September	company records	2023	18,907,115
88	October	company records	2023	20,041,794
89	November	company records	2023	21,124,338

90	December	p219.25.b	2023	22,242,354
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		16,614,866

92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.b	2022	-
94	January	company records	2023	-
95	February	company records	2023	-
96	March	company records	2023	-
97	April	company records	2023	-
98	May	company records	2023	-
99	June	company records	2023	-
100	July	company records	2023	-
101	August	company records	2023	-
102	September	company records	2023	-
103	October	company records	2023	-
104	November	company records	2023	-
105	December	p219.26.b	2023	-
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	2022	21,480,166
109	January	company records	2023	21,793,245
110	February	company records	2023	22,106,327
111	March	company records	2023	22,419,407
112	April	company records	2023	22,732,489
113	May	company records	2023	23,045,568
114	June	company records	2023	23,358,648
115	July	company records	2023	23,799,174
116	August	company records	2023	24,251,133
117	September	company records	2023	24,714,737
118	October	company records	2023	25,171,947
119	November	company records	2023	25,628,729
120	December	p200.21.c	2023	26,186,782
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		23,591,412

122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.b	2022	16,488
124	January	company records	2023	18,263
125	February	company records	2023	20,043
126	March	company records	2023	21,833
127	April	company records	2023	23,620
128	May	company records	2023	25,411
129	June	company records	2023	27,201
130	July	company records	2023	28,992
131	August	company records	2023	31,662
132	September	company records	2023	35,791
133	October	company records	2023	40,140
134	November	company records	2023	44,661
135	December	p219.28.b	2023	49,043
136	Accumulated General Depreciation	(sum lines 123-135) /13		29,473
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
138	December	p219.20:24.b (prior year)	2022	-
139	January	company records	2023	-
140	February	company records	2023	-
141	March	company records	2023	-
142	April	company records	2023	-
143	May	company records	2023	-
144	June	company records	2023	-
145	July	company records	2023	-
146	August	company records	2023	-
147	September	company records	2023	-
148	October	company records	2023	-
149	November	company records	2023	-
150	December	p219.20 thru 219.24.b	2023	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		40,235,751

**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	2022	460,221
158	January	company records	2023	572,460
159	February	company records	2023	558,527
160	March	company records	2023	455,493
161	April	company records	2023	416,295
162	May	company records	2023	950,343
163	June	company records	2023	838,348
164	July	company records	2023	733,433
165	August	company records	2023	732,100
166	September	company records	2023	700,527
167	October	company records	2023	720,267
168	November	company records	2023	806,753
169	December	111.57.c	2023	696,854
170	Prepayments	(sum lines 157-169) /13		664,740

Reserves

170a	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			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
		Amount					
	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		New York	MTA	NYC	FL	MA	Weighed Average
Income Tax Rates							
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)	1	0.316716	0.0685	0.0478	0.0348	8.81%
		7.25%	2.18%	8.85%	5.50%	8.00%	

Safety Related and Education and Out Reach Cost Support			Form 1 Amount	Safety Related, Education, Siting & Outreach Related	Other	Details
174	General Advertising Exp Account 930.1	company records	45,710	45,710	-	
Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe. Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities Lobbying expenses are not allowed to be included in account 930.1						

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	-	689,653	-	689,653
177	January	Company Records	-	689,653	-	689,653
178	February	Company Records	-	689,653	-	689,653
179	March	Company Records	-	689,653	-	689,653
180	April	Company Records	-	689,653	-	689,653
181	May	Company Records	-	689,653	-	689,653
182	June	Company Records	-	689,653	-	689,653
183	July	Company Records	-	1,107,506	-	1,107,506
184	August	Company Records	-	1,275,840	-	1,275,840
185	September	Company Records	-	1,275,840	-	1,275,840
186	October	Company Records	-	1,398,923	-	1,398,923
187	November	Company Records	-	1,398,923	-	1,398,923
188	December	Column c	-	1,398,923	-	1,398,923
189	Average					975,656

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	26,480
195	PBOP Expense for current year		(161.28)
196	PBOP Expense in Account 926 for current year	Company Records	96.00
197	PBOP Adjustment for Appendix A, Line 44		(257.28)
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	405,880	
230	PBOP Expense for current year		(14,493.41)	
231	PBOP Expense in Account 926 for current year	Company Records	2,334.00	
232	PBOP Adjustment for Appendix A, Line 44		(16,827.41)	
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)	(17,084.69)	

Attachment 3 - Cost Support
New York Transco LLC

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	December Col. (a)	January Col. (b)	February Col. (c)	March Col. (d)	April Col. (e)	May Col. (f)	June Col. (g)	July Col. (h)	August Col. (i)	September Col. (j)	October Col. (k)	November Col. (l)	December Col. (m)	13 Month Avg. 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	315,887,000	315,887,000	360,887,000	360,887,000	360,887,000	359,137,000	359,137,000	359,137,000	359,137,000	359,137,000	359,137,000	357,387,000	402,387,000	356,079,348
248	Less: Acct 222 Reacquired Debt	112.19.c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Long Term Debt	Sum Lines 244 - 248	315,887,000	315,887,000	360,887,000	360,887,000	360,887,000	359,137,000	359,137,000	359,137,000	359,137,000	359,137,000	359,137,000	357,387,000	402,387,000	356,079,348
250																
251	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252																
253	Common Equity-Per Books	112.16.c.d	343,497,653	347,313,650	354,948,221	398,943,462	402,637,354	401,355,581	430,777,163	434,724,701	424,928,264	442,428,040	446,005,800	433,128,530	436,587,168	407,481,281
254	Less Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Less Acct 219 Accum Other Compre. Income	112.15.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Adjusted Common Equity	Ln 253 - 254 - 255 - 256	343,497,653	347,313,650	354,948,221	398,943,462	402,637,354	401,355,581	430,777,163	434,724,701	424,928,264	442,428,040	446,005,800	433,128,530	436,587,168	407,481,281
258																
259	Total (Line 249 plus Line 251 plus Line 257)		659,384,653	663,200,650	715,835,221	759,830,462	763,524,354	760,492,581	789,914,163	793,861,701	784,065,264	801,565,040	805,142,800	790,515,530	838,954,168	763,560,629
260																
261	Cost of Debt															53.37%
262	Acct 427 Interest on Long Term Debt	117.62.c													19,280,261	
263	Acct 428 Amortization of Debt Discount and Expense	117.63.c													251,682	
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													19,531,353	
269																
270	Average Cost of Debt (Line 268 / Line 249)														5.49%	
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 docketa/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.

New York Transco LLC					
Base ROE and Income Taxes Carrying Charge					
Allocator					Result
1	Rate Base				783,874,807
2	BASE RETURN CALCULATION:				
3	Long Term Debt	(Appendix A, Line 91)	\$	%	Cost
4	Preferred Stock	(Appendix A, Line 92)	-	47%	5.49%
5	Common Stock	(Appendix A, Line 93)	-	0%	0.00%
6	Total (sum lines 3-5)		-	53%	9.50%
7	Return multiplied by Rate Base (line 1 * line 6)		-		7.62%
8	INCOME TAXES				
9	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ (Appendix A, line 61)				
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$				
11	where WCLTD=(line 3) and R= (line 6)				
12	and FIT, SIT & p are as given in footnote F on Appendix A.				
13	$1 / (1 - T) = (T \text{ from line 9})$				
14	Amortized Investment Tax Credit (266.8f) (enter negative)		1.3881		-
15	Income Tax Calculation = line 10 * line 7 * (1-n)		15,316,979		15,316,979
16	ITC adjustment (line 13 * line 14) * (1-n)		-	NP	1.00
17	Total Income Taxes (line 15 plus line 16)		15,316,979		15,316,979
18	Base Return and Income Taxes		Sum lines 7 and 17		75,011,397
19	Rate Base		Line 1		783,874,807
20	Return and Income Taxes at Base ROE		Line 18 / line 19		0.0957

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

					Result
21	Rate Base				783,874,806.83
22	100 Basis Point Incentive Return impact on				
		\$	%	Cost	Weighted
23	Long Term Debt (line 3)	-	47%	5.49%	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)	-			0.081
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)				63,848,954.64
28	INCOME TAXES				
29	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$ (Appendix A, line 61)	0.2796			
30	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$	0.2651			
31	where WCLTD=(line 23) and R= (line 26)				
32	and FIT, SIT & p are as given in footnote F on Appendix A.				
33	$1 / (1 - T) = (T \text{ from line 29})$	1.3881			
34	Amortized Investment Tax Credit (line 14)	-			
35	Income Tax Calculation = line 30 * line 27 * (1-n)	16,929,293			16,929,293
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00	-
37	Total Income Taxes (line 35 plus line 36)	16,929,293			16,929,293
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37		80,778,247
39	Rate Base		Line 21		783,874,807
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39		0.1030
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41 - Line 20		0.0074

Effect of 1% Increase in the Equity Ratio

Results

42	Rate Base				783,874,807
43	100 Basis Point Incentive Return				
		\$	%	Cost	Weighted
44	Long Term Debt (line 3 minus 1% in equity ratio)	-	46%	5.49%	2.53%
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)	-			7.66%
48	Line 47 x line 42				60,008,751.96
49	INCOME TAXES				
50	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p) =$ (Appendix A, line 61)	0.2796			
51	$CIT=(T/(1-T)) * (1-(WCLTD/R)) =$	0.2601			
52	where WCLTD=(line 44) and R= (line 47)				
53	and FIT, SIT & p are as given in footnote F on Appendix A.				
54	$1 / (1 - T) = (T \text{ from line 50})$	1.3881			
55	Amortized Investment Tax Credit (line 14)	-			
56	Income Tax Calculation = line 51 * line 48 * (1-n)	15,605,979			15,605,979
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00	-
57a	(Excess)/Deficient Deferred Income Tax Adjustmer (Attachment 11, line 11)	1,793,626			1,793,626
58	Total Income Taxes (line 56 plus line 57 plus line 57a)	17,399,605			17,399,605
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58		77,408,357
60	Rate Base		Line 42		783,874,807
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60		0.0988
62	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 61 - Line 20		0.0031

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 (l)] (Note B)

0.0232

65 Base Carrying Charge (used in Attach 4, Line 65)

Line 102 Appendix A

0.0935

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 93)	Incentive % Authorized by FERC (Notes D and F)	Line 41	Col (e) / .01 x Col (f)	Incentive \$ (Col (b) x Col (g))	Equity % in Capital Structure (% above base %, -% below base %)(1 equals 1%)	Impact of Equity Component of Capital Structure(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/Amo- rtization 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)	180,946,042	10.00%	9.50%	0.50%	0.0074	0.00368	665,597	-	-	16,917,774	214,385,486	0.0232	4,967,552	4,601,696	27,152,619	(2,565,775)	24,586,844
66a	Segment B Facilities - NYES and Dover CWIP	148,624,096	10.65%	9.50%	1.15%	0.0074	0.00846	1,257,416	-	-	13,895,794	-	0.0232	-	-	15,153,210	(4,175,801)	10,977,409
66b	Segment B Additions - RTS CWIP	34,808,824	10.15%	9.50%	0.65%	0.0074	0.00478	166,454	-	-	3,254,494	-	0.0232	-	-	3,420,948	1,002,298	4,423,246
66c	Segment B Facilities - NYES Capped	287,260,426	10.65%	9.50%	1.15%	0.0074	0.00846	2,430,332	-	-	26,857,769	291,985,996	0.0232	6,765,643	5,764,944	41,818,688	6,037,269	47,855,957
66d	Segment B Facilities - NYES 20% Cost Contains	-	0.00%	9.50%	0.00%	0.0074	-	-	-	-	-	-	0.0232	-	-	-	-	-
66e	Segment B Facilities - NYES 80% Cost Contains	-	9.65%	9.50%	0.15%	0.0074	0.00110	-	-	-	-	-	0.0232	-	-	-	-	-
66f	Segment B Facilities - NYES 20 % Unforeseen Cc	619,389	0.00%	9.50%	-9.20%	0.0074	(0.06769)	(41,929)	-	-	57,911	623,239	0.0232	14,441	13,031	43,453	-	43,453
66g	Segment B Facilities - NYES 80 % Unforeseen Cc	2,477,555	9.65%	9.50%	0.15%	0.0074	0.00110	2,734	-	-	231,642	2,492,954	0.0232	57,765	52,122	344,263	-	344,263
66h	Segment B Facilities - NYES Third Party Cost	117,284,048	10.65%	9.50%	1.15%	0.0074	0.00846	992,267	-	-	10,965,617	119,044,095	0.0232	2,758,385	2,964,481	17,680,751	-	17,680,751
66i	Segment B Additions - RTS	47,617,332	10.15%	9.50%	0.65%	0.0074	0.00478	227,704	-	-	4,452,041	47,876,735	0.0232	1,109,358	946,954	6,736,057	-	6,736,057
66j	Segment B Facilities - Dover PARs	1,057,261	10.65%	9.50%	1.15%	0.0074	0.00846	8,945	-	-	98,850	1,059,825	0.0232	24,557	5,128	137,480	-	137,480
66j	Propel NY Energy CWIP	782,177	11.95%	9.50%	2.45%	0.0074	0.01802	14,098	-	-	73,131	-	0.0232	-	-	87,229	-	87,229
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
...				9.50%										0	-			
67	Total	\$821,477,150		9.50%				5,723,618		-	76,805,023	\$677,468,330	0	15,697,701	14,348,356	112,574,699	297,991	112,872,690
	Check Sum Appendix A Line 3															112,574,699		112,872,690
	Difference (must be zero)															-		

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	
Propel NY Energy	ER24-232	

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 Return ¹	#NUM!
3	Based on following Financial Formula ² :	
4	$NPV = 0 = \sum_{t=1}^N \frac{C_t}{(1+IRR)^{pwr(t)}}$	

Table 3

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

Table 4

	2014	2015	2016	2017	2018	2019	2020
14	LIBOR Rate	0.64%	1.03%	1.60%	2.13%	2.13%	2.13%
15	Spread	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)
						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
1. 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.
 2. 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.
 3. Line 1 reflects the loan amount, the maximum amount that can be drawn on
 4. 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.
 5. 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.
 6. Table 5, Col. C reflect the capital expenditures in each quarter
 7. Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
 8. Table 5, Col. E is the amount of principle drawn down
 9. Table 5, Col F calculates the interest on the principle drawn down to date based on the applicable interest on line 16
 10. 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
 11. 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
 12. 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
 13. 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 the 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	(30,875,672)	-	-	From Acct. 282 total, below
2	ADIT-283	(1,284,422)	-	-	From Acct. 283 total, below
3	ADIT-190	3,758,049	-	-	From Acct. 190 total, below
4	Subtotal	(28,402,045)	-	-	
5	Wages & Salary Allocator			1.00	
6	NP		1.00		
7	Beginning of Year	(28,402,045)	-	-	(28,402,045)
8	End of year from Attachment 6b, line 7	(31,270,692)	-	-	(31,270,692)
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(29,836,369)	-	-	(29,836,369) 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	852,640		852,640			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
11c	Over-collection of revenues	(110,049)		(110,049)			Timing difference related to over collection of revenues
11d	Change in Federal income tax rate	4,203,768		4,203,768			Impact from regulatory liability due to change in Federal income tax rate
11e							
11f							
12	Subtotal - p234	7,961,817	-	7,961,817	-	-	
13	Less FASB 109 Above if not separately removed	4,203,768		4,203,768			
14	Less FASB 106 Above if not separately removed	-		-			
15	Total	3,758,049	-	3,758,049	-	-	

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	C	D	E	F	G
			Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
22a		MACRS and bonus depreciation for plant additions	(30,920,302)		(30,920,302)			Timing difference related to depreciation for TOTS Projects placed in service
22b								
22c								
...								
...								
...								
...								
...								
...								
...								
23		Subtotal - p275	(30,920,302)	-	(30,920,302)	-	-	
24		Less FASB 109 Above if not separately removed	(44,630)		(44,630)			
25		Less FASB 106 Above if not separately removed	-		-			
26		Total	(30,875,672)	-	(30,875,672)	-	-	

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

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
32 ADIT- 283							
33a	FAS 109 on AFUDC equity	(1,154,921)		(1,154,921)			FASB 109 note removed on line 35 below
33b	Prepaid insurance	(17,299)		(17,299)			Timing difference related to prepaid insurance included in rate base
33c	Prepaid other	(96,126)		(96,126)			Timing difference related to other prepaid expenses included in rate base
33d	PS&I	(33,375)		(33,375)			Deferred tax on timing difference for preliminary survey and investigation costs
33e							
...							
...							
...							
...							
...							
...							
34	Subtotal - p277	(1,301,721)	-	(1,301,721)	-	-	
35	Less FASB 109 Above if not separately removed	(17,299)		(17,299)			
36	Less FASB 106 Above if not separately removed						
37	Total	(1,284,422)	-	(1,284,422)	-	-	

- 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	(32,709,053.00)	-	-		From Acct. 282 total, below
2	2 ADIT-283	(973,734.00)	-	-		From Acct. 283 total, below
3	3 ADIT-190	2,412,095.00	-	-		From Acct. 190 total, below
4	4 Subtotal	(31,270,692.00)	-	-		
5	5 Wages & Salary Allocator			1.00		
6	6 NP		1.00			
7	7 End of Year ADIT	(31,270,692.00)	-	-	(31,270,692.00)	

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 Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
8 ADIT-190							
9a	Unearned TCC revenue	670,466		670,466			Timing difference related to collection of TOTS revenues
9b	Preformation costs	750,730		750,730			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
9c	Change in Federal income tax rate	4,606,933		4,606,933			Impact from regulatory liability due to change in Federal income tax rate
9d	Over-collection of revenues	990,899		990,899			Timing difference related to over collection of revenues
9e							
...							
...							
...							
...							
...							
10	Subtotal - p234	7,019,028	-	7,019,028	-	-	
11	Less FASB 109 Above if not separately removed	4,606,933		4,606,933			
12	Less FASB 106 Above if not separately removed	-		-			
13	Total	2,412,095	-	2,412,095	-	-	

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

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19 ADIT- 282							
20a	MACRS and bonus depreciation for plant additions	(32,749,675)		(32,749,675)			Timing difference related to depreciation for projects placed in service
20b							
20c							
...							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	(32,749,675)	-	(32,749,675)	-	-	
22	Less FASB 109 Above if not separately removed	(40,622)		(40,622)			
23	Less FASB 106 Above if not separately removed	-		-			
24	Total	(32,709,053)	-	(32,709,053)	-	-	

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	(777,602)		(777,602)			Deferred tax on timing difference for preliminary survey and investigation costs
31b	FAS 109 on AFUDC equity	(15,503)		(15,503)			FASB 109, note removed on line 33 below
31c	Prepaid insurance	(107,533)		(107,533)			Timing difference related to prepaid insurance included in rate base
31d	Prepaid other	(88,599)		(88,599)			Timing difference related to other prepaid expenses included in rate base
31e							
...							
...							
...							
...							
...							
...							
32	Subtotal - p277	(989,237)	-	(989,237)	-	-	
33	Less FASB 109 Above if not separately removed	(15,503)		(15,503)			
34	Less FASB 106 Above if not separately removed	-		-			
35	Total	(973,734)	-	(973,734)	-	-	

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	2021	Less	2021	Equals	Over (Under) Recovery
	Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		
- Up to 228 million	\$33,040,030		\$30,640,587		\$2,399,443
- Over 228 million	\$0		\$0		\$0
- Regulatory Asset	\$496,355		\$496,227		\$128
- Segment B Facilities CWIP	\$17,152,574		\$13,247,271		\$3,905,303
- Segment B Additions CWIP	\$0		\$937,372		(\$937,372)
- Segment B Facilities	\$0		\$5,646,190		(\$5,646,190)
Total	\$50,688,959		\$50,967,647		(\$278,688)

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
		0.2708%				

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

Calculation of Interest		Monthly				
January	Year 2021	(23,224)	0.2708%	12	755	23,979
February	Year 2021	(23,224)	0.2708%	11	692	23,916
March	Year 2021	(23,224)	0.2708%	10	629	23,853
April	Year 2021	(23,224)	0.2708%	9	566	23,790
May	Year 2021	(23,224)	0.2708%	8	503	23,727
June	Year 2021	(23,224)	0.2708%	7	440	23,664
July	Year 2021	(23,224)	0.2708%	6	377	23,601
August	Year 2021	(23,224)	0.2708%	5	314	23,538
September	Year 2021	(23,224)	0.2708%	4	252	23,476
October	Year 2021	(23,224)	0.2708%	3	189	23,413
November	Year 2021	(23,224)	0.2708%	2	126	23,350
December	Year 2021	(23,224)	0.2708%	1	63	23,287
					4,906	283,594

January through December	Year 2022	283,594	0.2708%	12	9,217	292,811
--------------------------	-----------	---------	---------	----	-------	---------

Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months		Monthly				
January	Year 2023	(292,811)	0.2708%		793	268,771
February	Year 2023	(268,771)	0.2708%		728	244,667
March	Year 2023	(244,667)	0.2708%		663	220,497
April	Year 2023	(220,497)	0.2708%		597	196,261
May	Year 2023	(196,261)	0.2708%		532	171,960
June	Year 2023	(171,960)	0.2708%		466	147,593
July	Year 2023	(147,593)	0.2708%		400	123,160
August	Year 2023	(123,160)	0.2708%		334	98,661
September	Year 2023	(98,661)	0.2708%		267	74,096
October	Year 2023	(74,096)	0.2708%		201	49,464
November	Year 2023	(49,464)	0.2708%		134	24,766
December	Year 2023	(24,766)	0.2708%		67	0
					5,180	

Total Amount of True-Up Adjustment	\$	297,991
Less Over (Under) Recovery	\$	(278,688)
Total Interest	\$	19,303

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

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

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

True-Up Interest Calculation

		Pursuant to 18 C.F.R. Section 18.35.19 (a)
FERC Quarterly Interest Rate		
1	Qtr 3 (Previous Year)	3.25%
2	Qtr 4 (Previous Year)	3.25%
3	Qtr 1 (Current Year)	3.25%
4	Qtr 2 (Current Year)	3.25%
5	Average of the last 4 quarters (Lines 1-4 / 4)	3.25%
6	Interest Rate Used for True-up adjustment (Note B)	0.0325
7	Monthly Interest Rate for Attachment 7 (Line 6 / 12)	0.0027

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		Over (Under) Recovery	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)			
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	*	6.50%	\$0.00	\$0.00	\$ -	0.570%	\$ -
2018	**	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	-	-	-
					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	-	-	-
					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	-	-	-
					<hr/>		
					-		
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2020	-	0.5700%		-	-	-
February	Year 2020	-	0.5700%		-	-	-
March	Year 2020	-	0.5700%		-	-	-
April	Year 2020	-	0.5700%		-	-	-
May	Year 2020	-	0.5700%		-	-	-
June	Year 2020	-	0.5700%		-	-	-
July	Year 2020	-	0.5700%		-	-	-
August	Year 2020	-	0.5700%		-	-	-
September	Year 2020	-	0.5700%		-	-	-
October	Year 2020	-	0.5700%		-	-	-
November	Year 2020	-	0.5700%		-	-	-
December	Year 2020	-	0.5700%		-	-	-
					<hr/>		
					-		
Total Amount of True-Up Adjustment for 2017 ATRR					\$ -		
Less Over (Under) Recovery					\$ -		
Total Interest					\$ -		

Calculation of Interest for 2018 True-Up Period							
An over or under collection will be recovered 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	-	-	-
					<hr/>		
					-		
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly		
January	Year 2020	-	0.5700%		-	-	-
February	Year 2020	-	0.5700%		-	-	-
March	Year 2020	-	0.5700%		-	-	-
April	Year 2020	-	0.5700%		-	-	-
May	Year 2020	-	0.5700%		-	-	-
June	Year 2020	-	0.5700%		-	-	-
July	Year 2020	-	0.5700%		-	-	-
August	Year 2020	-	0.5700%		-	-	-
September	Year 2020	-	0.5700%		-	-	-
October	Year 2020	-	0.5700%		-	-	-
November	Year 2020	-	0.5700%		-	-	-
December	Year 2020	-	0.5700%		-	-	-
					<hr/>		
					-		
Total Amount of True-Up Adjustment for 2018 ATRR					\$ -		
Less Over (Under) Recovery					\$ -		
Total Interest					\$ -		

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

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

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

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

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

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

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

CWIP in Rate Base

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
		Project Name	Job ID	Construction Start Date	Estimated in-service date	Approval Doc. No.	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 Amtt (s) x (t)
	No.	Segment B					2022	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023			
7a		Facilities - NYES and Dover	CWIP	4/8/2019	Varies	ER15-572	264,428,666	268,828,461	277,869,740	295,439,329	306,646,337	183,394,114	71,622,445	73,848,447	31,551,407	36,315,882	36,862,476	42,799,247	42,506,703	148,624,096	100.0%	148,624,096
7b		Segment B Additions - RTS	CWIP	4/8/2019	Varies	ER15-572	64,254,563	67,566,066	71,017,186	73,901,618	78,723,010	83,649,013	4,954,758	5,616,826	-	1,689	44,343	50,673	2,734,968	34,808,824	100.0%	34,808,824
7c		Propel NY Energy	CWIP	12/26/2023	Varies	ER24-232	-	-	-	-	-	-	-	-	-	-	-	-	10,168,303	782,177	100.0%	782,177
7d																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
...																				-	0.0%	-
7x																				-	0.0%	-
8	Total	(sum lines 7a-7x)					328,683,229	336,394,527	348,886,926	369,340,947	385,369,347	267,043,127	76,577,203	79,465,273	31,551,407	36,317,571	36,906,819	42,849,920	55,409,974	Total CWIP in Rate Base		184,215,098

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	
	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	Total
9a	Segment B Facilities	678,955	-	137,457,843	98,257,679	-	25,926,117	-	-	-	262,320,594
9b	Segment B Additions - RTS	4,979,230	-	20,855,106	51,704,149	-	9,738,559	-	-	-	87,277,044
9c											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
9x											-
10	Total (sum lines	5,658,185	-	158,312,949	149,961,828	-	35,664,676	-	-	-	349,597,638

Intangible Plant Detail

The total

Item	Description	Source	Service Life	Amount
11a	TOTS transmission intangible plant	Company Records	46	140,612,719
11b	Segment B Facilities transmission intangible plant	Company Records	46	85,210,161
11c	Segment B Additions - RTS transmission intangible plant	Company Records	46	9,379,703
...		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			235,202,583

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	265,111	1,056,708	23,658			46,536				1,392,014
13b	4081300		525,564				111,240				636,804
13c	5600100	20,575									20,575
13d	5620100	16,812		96,255			50,119				163,186
13e	5630100	7,908		93,247			16,031				117,186
13f	5660100	32,275									32,275
13g	5680100	4,122									4,122
13h	5691100	36									36
13i	5692100	11,730									11,730
13j	5693100	11,724									11,724
13k	5700100	50,274			123,566						173,840
13l	5710100	91,332									91,332
13m	9200100	346,624	26,480								373,104
13n	9210100	14,105	3,441								17,546
13o	9240100	13,127	71,472				14,856				99,455
13p	9260100	15,639	1,535								17,174
13q	9260200	2,334	96								2,430
13r	9260300		16								16
13s	9260400	189,913	9,179								199,092
13t	9310100		1,629								1,629
13u											-
13v											-
...											-
13k											-
14	Total	1,093,641	1,696,121	213,160	123,566	-	238,783	-	-	-	3,365,271

	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	745,019	932,016	3,168,547	179,145					148,627	5,173,353
15b	107 - Segment B Additions	738,493	43,731	65,160			424,453				1,271,837
15c											-
15d											-
...											-
...											-
15k											-
16	Total	1,483,512	975,747	3,233,707	179,145	-	424,453	-	-	148,627	6,445,190

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	5,203,357		10	4	1,040,671	4,162,686	N
1b	Overcollection of Revenues	252,736		7	1	126,368	126,368	N
1c	Unearned TCC Revenue	70,440		7	1	35,220	35,220	N
1d	Preformation Costs	41,459		7	1	20,729	20,730	N
1e								
1f								
1g								
1h								
1i								
1j								
1k								
2	Account 282							
2a	None							
3	Account 283							
3a	Carrying Charges on Preformation costs	(7,973)		7	1	(3,986)	(3,987)	N
3b	Prepaid Expenses	(6,450)		7	1	(3,225)	(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)	7,788,711	-			1,705,087	6,083,624	
Property (Note A):								
6	Property Book-Tax Timing Difference - Account 190							
7	Property Book-Tax Timing Difference - Account 282	(16,481,022)	ARAM	ARAM		32,253	(16,513,275)	P
7a	Property Book-Tax Timing Difference - Account 282	61,756		7	1	30,878	30,878	N
8	Property Book-Tax Timing Difference - Account 283						-	
9	Property Gross up for Taxes	(6,608,230)				25,408	(6,633,638.00)	
10	Total Property (sum lines 6-9)	(23,027,496)	-			88,539	(23,116,035)	
11	Total Non-Property & Property and Amortization, including gross up for taxes (line 5 + line 10)	(15,238,785)	-			1,793,626	(17,032,411)	
12	Gross up for taxes included above	(4,373,088)				514,718	(4,887,806)	
13	Total Non-Property & Property and Amortization, excluding gross up for taxes (line 11 - line 12)	(10,865,697)	-			1,278,908	(12,144,605)	
14	Average (Excess)/Deficient ADIT for Rate Year (line 13, Col. B/2 + line 13, Col. G/2)						(11,505,151)	

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

		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						
Book-Tax Temporary Difference	Gross Accumulated Schedule M Adjustment (Prior to TCJA) (Note G)	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)	2019 Amortization (Note D & E)	12/31/2019 Ending Balance (Note F)	Protected / Unprotected	
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.