

Rate Formula Template
Utilizing FERC Form 1 Data

Actual Annual Transmission Revenue Requirement
For the 12 months ended 12/31/16

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 12/31/16	
			New York Transco LLC			
			(1)	(2)	(3)	
Line No.					Allocated Amount	
1	GROSS REVENUE REQUIREMENT	(line 74)		12 months	\$ 19,570,680	
REVENUE CREDITS			Total	Allocator		
2	Total Revenue Credits	Attachment 1, line 6	-	TP 1.0000	-	
3	Net Revenue Requirement	(line 1 minus line 2)			19,570,680	
4	True-up Adjustment	Attachment 7	-	DA 1.00000	-	
5	NET ADJUSTED REVENUE REQUIREMENT	(line 3 plus line 4)			\$ 19,570,680	

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For the 12 months ended 12/31/16

	(1)	(2)	(3)	(4)	(5)
		Form No. 1			Transmission
Line No.	RATE BASE:	Page, Line, Col.	Company Total	Allocator	(Col 3 times Col 4)
	GROSS PLANT IN SERVICE (Note M)				
6	Production	(Attach 2, line 75)	-	NA	-
7	Transmission	(Attach 2, line 15)	43,681,750	TP	43,681,750
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 & 60)	66,396,943	W/S	66,396,943
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	110,078,694	GP=	110,078,694
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
11	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	310,463	TP	310,463
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 & 136)	489,827	W/S	489,827
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		800,291		800,291
	NET PLANT IN SERVICE				
17	Production	(line 6- line 12)	-		-
19	Transmission	(line 7- line 13)	43,371,287		43,371,287
20	Distribution	(line 8- line 14)	-		-
21	General & Intangible	(line 9- line 15)	65,907,116		65,907,116
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	109,278,403	NP=	109,278,403
	ADJUSTMENTS TO RATE BASE (Note A)				
23	ADIT	(Attach 6a, line 9)	(1,545,186)	TP	(1,545,186)
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	-
26	CWIP	(Attach 10)	-	DA	-
27	Unfunded Reserves (enter negative)	(Attach 3, line 170a)	-	DA	-
28	Unamortized Regulatory Assets	(Attach 10) (Note L)	5,353,308	DA	5,353,308
29	Unamortized Abandoned Plant	(Attach 10) (Note K)	-	DA	-
30	TOTAL ADJUSTMENTS (sum lines 24-29)		3,808,122		3,808,122
31	LAND HELD FOR FUTURE USE	Attachment 10	-	TP	-
	WORKING CAPITAL (Note C)				
32	CWC	calculated (1/8 * Line 45)	340,518		340,518
34	Materials & Supplies (Note B)	(Attach 3, line 189)	-	TP	-
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	136,256	GP	136,256
36	TOTAL WORKING CAPITAL (sum lines 33-35)		476,775		476,775
37	RATE BASE (sum lines 22, 30, 31, & 36)		113,563,300		113,563,300

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(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	896,809	TP=	1.0000	896,809
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	1,831,398	W/S	1.0000	1,831,398
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)	(4,061)	TP=	1.0000	(4,061)
44a	Less Account 566	321.97.b	1,622	DA	1.0000	1,622
44b	Amortization of Regulatory Assets	(Attach 10, line 2)	678,835	DA	1.0000	678,835
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)	(677,213)	DA	1.0000	(677,213)
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)		2,724,146			2,724,146
46	DEPRECIATION EXPENSE					
47	Transmission	336.7.f (Note M)	926,600	TP	1.0000	926,600
48	General and Intangible	336.1.f + 336.10.f (Note M)	1,694,057	W/S	1.0000	1,694,057
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)		2,620,657			2,620,657
51	TAXES OTHER THAN INCOME TAXES (Note E)					
52	LABOR RELATED					
53	Payroll	263.7.i (enter FN1 line #)	5,567	W/S	1.0000	5,567
54	Highway and vehicle	263...i (enter FN1 line #)	-	W/S	1.0000	-
55	PLANT RELATED					
56	Property	263.5.i (enter FN1 line #)	2,400,092	GP	1.0000	2,400,092
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)		2,405,659			2,405,659
60	INCOME TAXES (Note F)					
61	$T = 1 - \frac{[(1 - SIT) * (1 - FIT)]}{(1 - SIT * FIT * p)}$		0.4148			
62	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$		0.5586			
63	where WCLTD = (line 91) and R = (line 94)					
64	and FIT, SIT, p, & n are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$		1.7089			
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-			
67	Income Tax Calculation = line 62 * line 71 * (1-n)		4,058,958			4,058,958
68	ITC adjustment (line 65 * line 66 * (1-n))		-	NP	1.0000	-
69	Total Income Taxes (line 67 plus line 68)		4,058,958			4,058,958
70	RETURN					
71	[Rate Base (line 37) * Rate of Return (line 94)]		7,265,719	NA		7,265,719
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)		19,075,139			19,075,139
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)		495,541	DA	100%	495,541
74	Total Revenue Requirement (sum lines 72 & 73)		19,570,680			19,570,680

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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)		43,681,750.23
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)		43,681,750.23

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	31,068.00	1.00	31,068.00		
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]	31,068.00			31,068.00	=	1.0000 = WS

88 RETURN (R) (Note J)

		\$	%	Cost	Weighted
91	Long Term Debt (Attach 3, lines 249 & 270 or Attach 5) (Note G)	63,776,615.38	47%	2.89%	0.014 =WCLTD
92	Preferred Stock (Attachment 3, lines 251 & 273)	-	-	-	
93	Common Stock (Attachment 3, line 257)	72,121,548.31	53%	9.50%	0.050
94	Total (sum lines 91-93)	135,898,163.69			0.064 =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)	-	109,278,403	109,278,403
96	CWIP in Rate Base (Line 26)	-	-	-
97	Unamortized Abandoned Plant (Line 29)	-	-	-
98	Regulatory Assets (Line 28)	5,353,308	-	5,353,308
99	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments	-	-	114,631,711
100	Return and Taxes (Lines 69 & 71)			11,324,677
101	Total Revenue Credits			-
102	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.0988

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SUPPORTING CALCULATIONS AND NOTES

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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 =	0.35	
SIT =	0.0998	(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

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	19,202,655	19,202,655	-	-
...		-	-	-	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total	19,202,655	19,202,655	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	19,202,655	19,202,655	-	-
7	Prior Period Adjustments	-	-	-	-
8	Total	19,202,655	19,202,655	-	-
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	2016	-
3	January	company records	2016	-
4	February	company records	2016	-
5	March	company records	2016	-
6	April	company records	2016	-
7	May	company records	2016	-
8	June	company records	2015	82,355,918
9	July	company records	2016	82,355,918
10	August	company records	2016	82,355,918
11	September	company records	2016	82,355,918
12	October	company records	2016	82,355,918
13	November	company records	2016	82,355,918
14	December	p207.58.g	2016	73,727,245
15	Transmission Plant In Service	(sum lines 2-14) /13		43,681,750
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2016	-
18	January	company records	2016	-
19	February	company records	2016	-
20	March	company records	2016	-
21	April	company records	2016	-
22	May	company records	2016	-
23	June	company records	2016	-
24	July	company records	2016	-
25	August	company records	2016	-
26	September	company records	2016	-
27	October	company records	2016	-
28	November	company records	2016	-
29	December	p207.75.g	2016	-
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	2016	-
33	January	company records	2016	-
34	February	company records	2016	-
35	March	company records	2016	-
36	April	company records	2016	-
37	May	company records	2016	-
38	June	company records	2016	121,394,680
39	July	company records	2016	121,394,680
40	August	company records	2016	121,394,680
41	September	company records	2016	121,394,680
42	October	company records	2016	121,394,680
43	November	company records	2016	121,394,680
44	December	p205.5.g	2016	134,792,183
45	Intangible Plant In Service	(sum lines 32-44) /13		66,396,943
46	<u>Calculation of General Plant In Service</u>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2016	-
48	January	company records	2016	-
49	February	company records	2016	-
50	March	company records	2016	-
51	April	company records	2016	-
52	May	company records	2016	-
53	June	company records	2016	-
54	July	company records	2016	-
55	August	company records	2016	-
56	September	company records	2016	-
57	October	company records	2016	-
58	November	company records	2016	-
59	December	p207.99.g	2016	-
60	General Plant In Service	(sum lines 47-59) /13		-

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2016	-
63	January	company records	2016	-
64	February	company records	2016	-
65	March	company records	2016	-
66	April	company records	2016	-
67	May	company records	2016	-
68	June	company records	2016	-
69	July	company records	2016	-
70	August	company records	2016	-
71	September	company records	2016	-
72	October	company records	2016	-
73	November	company records	2016	-
74	December	p205.46.g	2016	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		110,078,694

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	2016	-
79	January	company records	2016	-
80	February	company records	2016	-
81	March	company records	2016	-
82	April	company records	2016	-
83	May	company records	2016	-
84	June	company records	2016	145,605
85	July	company records	2016	296,382
86	August	company records	2016	444,573
87	September	company records	2016	592,764
88	October	company records	2016	740,955
89	November	company records	2016	889,146
90	December	p219.25.b	2016	926,600
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		310,463

92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.b	2016	-
94	January	company records	2016	-
95	February	company records	2016	-
96	March	company records	2016	-
97	April	company records	2016	-
98	May	company records	2016	-
99	June	company records	2016	-
100	July	company records	2016	-
101	August	company records	2016	-
102	September	company records	2016	-
103	October	company records	2016	-
104	November	company records	2016	-
105	December	p219.26.b	2016	-
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	2016	-
109	January	company records	2016	-
110	February	company records	2016	-
111	March	company records	2016	-
112	April	company records	2016	-
113	May	company records	2016	-
114	June	company records	2016	222,557
115	July	company records	2016	445,114
116	August	company records	2016	667,671
117	September	company records	2016	890,228
118	October	company records	2016	1,112,785
119	November	company records	2016	1,335,342
120	December	p200.21.c	2016	1,694,057
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		489,827

122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.b	2016	-
124	January	company records	2016	-
125	February	company records	2016	-
126	March	company records	2016	-
127	April	company records	2016	-
128	May	company records	2016	-
129	June	company records	2016	-
130	July	company records	2016	-
131	August	company records	2016	-
132	September	company records	2016	-
133	October	company records	2016	-
134	November	company records	2016	-
135	December	p219.28.b	2016	-
136	Accumulated General Depreciation	(sum lines 123-135) /13		-
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
138	December	p219.20:24.b (prior year)	2016	-
139	January	company records	2016	-
140	February	company records	2016	-
141	March	company records	2016	-
142	April	company records	2016	-
143	May	company records	2016	-
144	June	company records	2016	-
145	July	company records	2016	-
146	August	company records	2016	-
147	September	company records	2016	-
148	October	company records	2016	-
149	November	company records	2016	-
150	December	p219.20 thru 219.24.b	2016	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		800,291

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	1995	22,917	
158	January	company records	1996	20,834	
159	February	company records	1996	49,668	
160	March	company records	1996	44,774	
161	April	company records	1996	39,880	
162	May	company records	1996	34,986	
163	June	company records	1996	309,178	
164	July	company records	1996	278,291	
165	August	company records	1996	247,404	
166	September	company records	1996	216,517	
167	October	company records	1996	185,630	
168	November	company records	1996	154,743	
169	December	111.57.c	1996	166,510	
170	Prepayments	(sum lines 157-169) /13		136,256	

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 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
172	Regulatory Commission Exp Account 928	p323.189.b	-	-
* insert case specific detail and associated assignments here				

Multi-state Workpaper		New York	State 2	State 3	State 4	State 5	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	0.0998				0.0998

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 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 Services				
Add more lines if necessary				

Materials & Supplies

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

189	<u>Calculation of PBOP Expenses</u>		
190	<u>ConEd</u>		
191	Total PBOP expenses	\$	(8,800,000)
192	Labor dollars	\$	1,444,841,000
193	Cost per labor dollar	\$	(0.0061)
194	labor (labor not capitalized) current year	Company Records	134,703
195	PBOP Expense for current year		(820.43)
196	PBOP Expense in Account 926 for current year	Company Records	(892.84)
197	PBOP Adjustment for Appendix A, Line 44		72.41
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	3,981
212	PBOP Expense for current year		43.67
213	PBOP Expense in Account 926 for current year	Company Records	93.00
214	PBOP Adjustment for Appendix A, Line 44		(49.33)
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	124,728	
221	PBOP Expense for current year		5,578.23	
222	PBOP Expense in Account 926 for current year	Company Records	5,688.00	
223	PBOP Adjustment for Appendix A, Line 44		(109.77)	
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	124,269	
230	PBOP Expense for current year		(4,437.47)	
231	PBOP Expense in Account 926 for current year	Company Records	(5,269.64)	
232	PBOP Adjustment for Appendix A, Line 44		832.17	
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	54,917	
239	PBOP Expense for current year		-	
240	PBOP Expense in Account 926 for current year	Company Records	4,806.00	
241	PBOP Adjustment for Appendix A, Line 44		(4,806.00)	
242	Lines 235-237 cannot change absent approval or acceptance by FERC in a separate proceeding.			
243	PBOP expense adjustment	(sum lines 197, 214, 205, 223, 232, & 241)	(4,060.52)	

COST OF CAPITAL

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 to 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			113,563,300
2	BASE RETURN CALCULATION:			
3	Long Term Debt (Appendix A, Line 91)	\$ -	47%	2.89%
4	Preferred Stock (Appendix A, Line 92)	-	0%	0.00%
5	Common Stock (Appendix A, Line 93)	-	53%	9.50%
6	Total (sum lines 3-5)	-		6.40%
7	Return multiplied by Rate Base (line 1 * line 6)			7,265,719
8	INCOME TAXES			
9	$T = 1 - [(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)	0.4148		
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / R))$ =	0.5586		
11	where WCLTD = (line 3) and R = (line 6)			
12	and FIT, SIT & p are as given in footnote F on Appendix A.			
13	$1 / (1 - T) = (T \text{ from line 9})$	1.7089		
14	Amortized Investment Tax Credit (266.8) (enter negative)	-		
15	Income Tax Calculation = line 10 * line 7 * (1-n)	4,058,958		4,058,958
16	ITC adjustment (line 13 * line 14) * (1-n)	-	NP	-
17	Total Income Taxes (line 15 plus line 16)	4,058,958		4,058,958
18	Base Return and Income Taxes	Sum lines 7 and 17		11,324,677
19	Rate Base	Line 1		113,563,300
20	Return and Income Taxes at Base ROE	Line 18 / line 19		0.0997

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

21	Rate Base				Result
					113,563,299.93
22	100 Basis Point Incentive Return impact on				
23	Long Term Debt (line 3)	\$ -	% 47%	Cost 2.89%	Weighted 0.014
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)	-			0.069
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)				7,868,402.44
28	INCOME TAXES				
29	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$ (Appendix A, line 61)	0.4148			
30	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.5702			
31	where WCLTD=(line 23) and R= (line 26)				
32	and FIT, SIT & p are as given in footnote F on Appendix A.				
33	$1 / (1 - T) = (T \text{ from line 29})$	1.7089			
34	Amortized Investment Tax Credit (line 14)	-			
35	Income Tax Calculation = line 30 * line 27 * (1-n)	4,486,217			4,486,217
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00	-
37	Total Income Taxes (line 35 plus line 36)	4,486,217			4,486,217
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37		12,354,619
39	Rate Base		Line 21		113,563,300
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39		0.1088
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41- Line 20		0.0091

Effect of 1% Increase in the Equity Ratio

Results

42	Rate Base				113,563,300
43	100 Basis Point Incentive Return				
44	Long Term Debt (line 3 minus 1% in equity ratio)	\$ -	% 46%	Cost 2.89%	Weighted 1.33%
45	Preferred Stock (line 4)	-	0%	0.00%	
46	Common Stock (line 5 plus 1% in equity ratio))	-	54%	9.50%	5.14%
47	Total (sum lines 44-46)	-			6.46%
48	Line 47 x line 42				7,340,784.07
49	INCOME TAXES				
50	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$ (Appendix A, line 61)	0.4148			
51	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.5634			
52	where WCLTD=(line 44) and R= (line 47)				
53	and FIT, SIT & p are as given in footnote F on Appendix A.				
54	$1 / (1 - T) = (T \text{ from line 50})$	1.7089			
55	Amortized Investment Tax Credit (line 14)	-			
56	Income Tax Calculation = line 51 * line 48 * (1-n)	4,135,441			4,135,441
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00	-
58	Total Income Taxes (line 56 plus line 57)	4,135,441			4,135,441
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58		11,476,225
60	Rate Base		Line 42		113,563,300
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60		0.1011
62	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 61 - Line 20		0.0013

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)

0.0404

65 Base Carrying Charge (used in Line 102 Appendix A)

0.0988

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)
Line	Description	Net Investment (Note A)	ROE Authorized by FERC (Note C)	ROE Base (From Appendix A, line 93)	Incentive % Authorized by FERC	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))
66	Upto 228 million	109,278,403	9.5%	9.50%	0.005	0.0091	0.00453	495,541	-	-	10,795,814	110,078,694	0.0404	4,450,971	2,620,657	18,362,982
66a	Over 228 million	-	9.5%	9.50%	-	0.0091	-	-	-	-	-	-	0.0404	-	-	-
66b	Regulatory Asset	5,353,308	9.5%	9.50%	-	0.0091	-	-	-	-	528,863	-	0.0404	-	678,835	1,207,698
66c	-	-	0.0%	9.50%	-	-	-	-	-	-	-	-	0	-	-	-
...				9.50%									0	-		
...				9.50%									0	-		
...				9.50%									0	-		
...				9.50%									0	-		
...				9.50%									0	-		
...				9.50%									0	-		
...				9.50%									0	-		
...				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	\$114,631,711.31						495,541		-	11,324,677	\$110,078,694		4,450,971	3,299,492	19,570,680

Check Sum Appendix A Line 3

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 incentives

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

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

Table 3

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

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	2.89%	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
- 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 is 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 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	-	-	-	From Acct. 282 total, below
2	ADIT-283	(80,939)	-	-	From Acct. 283 total, below
3	ADIT-190	3,878	-	-	From Acct. 190 total, below
4	Subtotal	(77,061)	-	-	
5	Wages & Salary Allocator			1.00	
6	NP		1.00		
7	Beginning of Year	(77,061)	-	-	(77,061)
8	End of year from Attachment 6b, line 7	(3,013,311)	-	-	(3,013,311)
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(1,545,186)	-	-	(1,545,186) Enter as negative Appendix A, line 24.

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

	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
10	ADIT-190						
11a	NOL Deferred tax asset	3,878		3,878			Deferred tax on NOL driven by tax treatment of Reg. Asset for preformation costs included in rate base
11b							
11c							
...							
12	Subtotal - p234	3,878	-	3,878	-	-	
13	Less FASB 109 Above if not separately removed						
14	Less FASB 106 Above if not separately removed						
15	Total	3,878	-	3,878	-	-	

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
 - 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
ADIT-282		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
22a							
22b							
22c							
...							
...							
...							
...							
...							
...							
...							
23	Subtotal - p275	-	-	-	-	-	
24	Less FASB 109 Above if not separately removed						
25	Less FASB 106 Above if not separately removed						
26	Total	-	-	-	-	-	

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	Preformation costs	(80,939)		(80,939)			Deferred tax on timing difference for preformation costs included Reg. Asset and included in rate base
33b							
33c							
...							
...							
...							
...							
...							
...							
...							
...							
34	Subtotal - p277	(80,939)	-	(80,939)	-	-	
35	Less FASB 109 Above if not separately removed						
36	Less FASB 106 Above if not separately removed						
37	Total	(80,939)	-	(80,939)	-	-	

- 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	(37,312,671.00)	-	-		From Acct. 282 total, below
2	2 ADIT-283	(186,953.00)	-	-		From Acct. 283 total, below
3	3 ADIT-190	34,486,313.00	-	-		From Acct. 190 total, below
4	4 Subtotal	(3,013,311.00)	-	-		
5	5 Wages & Salary Allocator			1.00		
6	6 NP		1.00			
7	7 End of Year ADIT	(3,013,311.00)	-	-	(3,013,311.00)	

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

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
8	ADIT-190						
9a	NOL Deferred tax asset	31,033,019		31,033,019			Federal loss primarily due to 50% bonus depreciation on TOTS assets placed in service in 2016
9b	Over-collection of 2016 revenues	2,726,359		2,726,359			Timing difference related to over collection of 2016 revenues
9c	Unearned TCC revenue	555,313		555,313			Timing difference related to collection of 2017 revenues
9d	Preformation costs	171,622		171,622			Timing difference related to tax treatment of Reg. Asset for preformation costs included in rate base
...							
...							
...							
...							
...							
...							
...							
10	Subtotal - p234	34,486,313	-	34,486,313	-	-	
11	Less FASB 109 Above if not separately removed						
12	Less FASB 106 Above if not separately removed						
13	Total	34,486,313	-	34,486,313	-	-	

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

	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 2016 plant additions	(37,312,671)		(37,312,671)			Timing difference related to depreciation for TOTS Projects placed in service in 2016
20b							
20c							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	(37,312,671)	-	(37,312,671)	-	-	
22	Less FASB 109 Above if not separately removed						
23	Less FASB 106 Above if not separately removed						
24	Total	(37,312,671)	-	(37,312,671)	-	-	

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	Preformation costs	(118,048)		(118,048)			Deferred tax on timing difference for preformation costs included Reg. Asset and included in rate base
31b	FASB 109 on AFUDC equity	(134,185)		(134,185)			FASB 109 note removed on line 33 below
31c	Prepaid insurance	(52,116)		(52,116)			Timing difference related to prepaid insurance included in rate base
...	Prepaid subscriptions	(16,789)		(16,789)			Timing difference related to prepaid software subscription included in rate base
...							
...							
...							
...							
...							
...							
...							
32	Subtotal - p277	(321,138)	-	(321,138)	-	-	
33	Less FASB 109 Above if not separately removed	(134,185)		(134,185)			
34	Less FASB 106 Above if not separately removed						
35	Total	(186,953)	-	(186,953)	-	-	

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

2016		2016		Over (Under)
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Recovery
\$25,720,312	Less	\$19,570,680	Equals	\$6,149,632

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
		0.28%				

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 2016	512,469	0.2752%	12	(16,924)	(529,394)
February	Year 2016	512,469	0.2752%	11	(15,514)	(527,983)
March	Year 2016	512,469	0.2752%	10	(14,104)	(526,573)
April	Year 2016	512,469	0.2752%	9	(12,693)	(525,163)
May	Year 2016	512,469	0.2752%	8	(11,283)	(523,752)
June	Year 2016	512,469	0.2752%	7	(9,873)	(522,342)
July	Year 2016	512,469	0.2752%	6	(8,462)	(520,931)
August	Year 2016	512,469	0.2752%	5	(7,052)	(519,521)
September	Year 2016	512,469	0.2752%	4	(5,641)	(518,111)
October	Year 2016	512,469	0.2752%	3	(4,231)	(516,700)
November	Year 2016	512,469	0.2752%	2	(2,821)	(515,290)
December	Year 2016	512,469	0.2752%	1	(1,410)	(513,880)
					(110,008)	(6,259,640)
					Annual	
January through December	Year 2017	(6,259,640)	0.2752%	12	(206,725)	(6,466,364)
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2018	6,466,364	0.2752%		(17,796)	(5,935,609)
February	Year 2018	5,935,609	0.2752%		(16,335)	(5,403,392)
March	Year 2018	5,403,392	0.2752%		(14,871)	(4,869,711)
April	Year 2018	4,869,711	0.2752%		(13,402)	(4,334,561)
May	Year 2018	4,334,561	0.2752%		(11,929)	(3,797,938)
June	Year 2018	3,797,938	0.2752%		(10,452)	(3,259,839)
July	Year 2018	3,259,839	0.2752%		(8,971)	(2,720,258)
August	Year 2018	2,720,258	0.2752%		(7,486)	(2,179,193)
September	Year 2018	2,179,193	0.2752%		(5,997)	(1,636,639)
October	Year 2018	1,636,639	0.2752%		(4,504)	(1,092,591)
November	Year 2018	1,092,591	0.2752%		(3,007)	(547,046)
December	Year 2018	547,046	0.2752%		(1,506)	(0)
					(116,257)	
Total Amount of True-Up Adjustment					\$	(6,582,621)
Less Over (Under) Recovery					\$	6,149,632
Total Interest					\$	(432,989)

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments.

Note 2: The actual revenue requirement is input from Attachment 4, line 66, column p. 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)	3.46%
5	Average of the last 4 quarters (Lines 1-4 / 4)	3.30%
6	Interest Rate Used for True-up adjustment (Note B)	3.30%
7	Monthly Interest Rate for Attachment 7 (Line 6 / 12)	0.28%

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	*	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	-	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					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	-	-	-
<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					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.

Abandoned Plant

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

6	Total LHFU in rate base (sum lines 5a-5x):	
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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)				
No.	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 Amnt (s) x (t)				
7a						2015	2016	2016	2016	2106	2016	2016	2016	2016	2016	2016	2016	2016	0	15,341,069	0.0%	-			
7b																							-	0.0%	-
7c																							-	0.0%	-
...																							-	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)																		Total CWIP in Rate Base		-				

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	TOTS	3,072,787	1,600,000	-	12,514,349	7,970,748	-	48,569,361	-	-	-	73,727,245
9b												-
9c												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
9x												-
10	Total (sum lines 9a-9x)											73,727,245

Intangible Plant Detail

The total

	Item	Description	Source	Service Life	Amount
11a		TOTS transmission intangible plant	Company Records	46	134,792,183
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		
11x			Company Records		
12	Total (sum lines 11a-11x) ties to p207.5.g				134,792,183

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 NYTransco 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	Niagara Mohawk	Total
13a	182.3	120,946	150,332	30,351	-	65,000	-	-	366,629
13b	498	171,359	883,862	4,611	-	-	92,827	-	1,152,659
13c	560	13,697	-	-	-	-	-	-	13,697
13d	562	5,192	-	-	-	-	4,218	-	9,410
13e	563	36,482	-	-	-	-	4,056	-	40,538
13f	566	1,622	-	-	-	-	-	-	1,622
13g	568	3,190	-	-	-	-	-	-	3,190
13h	569.1	38	-	-	-	-	-	-	38
13i	569.2	6,817	-	-	-	-	-	-	6,817
13j	569.3	9,304	-	-	-	-	-	-	9,304
13k	570	23,475	-	-	4,304	-	-	-	27,779
13l	571	68,469	-	-	37,109	-	-	-	105,578
13m	920	98,416	134,703	53,665	-	124,728	-	-	411,512
13n	921	8,526	16,807	3,972	-	-	-	-	29,305
13o	924	6,133	68,356	-	-	-	9,633	-	84,122
13p	926	77,924	97,996	51,885	-	-	-	-	227,805
13q	931	5,049	6,332	-	-	-	-	-	11,381
13r	-	-	-	-	-	-	-	-	-
13s	-	-	-	-	-	-	-	-	-
13t	-	-	-	-	-	-	-	-	-
13u	-	-	-	-	-	-	-	-	-
13v	-	-	-	-	-	-	-	-	-
13w	-	-	-	-	-	-	-	-	-
13x	-	-	-	-	-	-	-	-	-
14	Total	656,639	1,358,388	144,484	41,413	189,728	110,734	-	2,501,386

(sum lines 13a-13x)