

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

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/17

Appendix A	Main body of the Formula Rate
Attachment 1	Detail of the Revenue Credits
Attachment 2	Monthly Plant and Accumulated Depreciation balances
Attachment 3	Cost Support Detail
Attachment 4	Calculations showing the revenue requirement by Investment, including any Incentives,
Attachment 5	Cost of Debt should Construction Financing be Obtained
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Attachment 7	True-Up calculations
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Formula Rate - Non-Levelized

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Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT (line 74)		12 months	\$ 35,973,041
REVENUE CREDITS				
2	Total Revenue Credits Attachment 1, line 6	<u>Total</u> -	<u>TP</u> 1.0000	-
3	Net Revenue Requirement (line 1 minus line 2)			35,973,041
4	True-up Adjustment Attachment 7	-	DA 1.00000	-
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)			<u>\$ 35,973,041</u>

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		For the 12 months ended 12/31/17		
		New York Transco LLC				
Line No.	(1)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
RATE BASE:						
GROSS PLANT IN SERVICE (Note M)						
6	Production	(Attach 2, line 75)	-	NA	-	-
7	Transmission	(Attach 2, line 15)	86,663,000	TP	1.0000	86,663,000
8	Distribution	(Attach 2, line 30)	-	NA	-	-
9	General & Intangible	(Attach 2, lines 45 & 60)	123,773,000	W/S	1.0000	123,773,000
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	210,436,000	GP=	1.0000	210,436,000
ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)						
12	Production	(Attach 2, line 151)	-	NA	-	-
13	Transmission	(Attach 2, line 91)	1,981,000	TP	1.0000	1,981,000
14	Distribution	(Attach 2, line 106)	-	NA	-	-
15	General & Intangible	(Attach 2, lines 121 & 136)	2,903,000	W/S	1.0000	2,903,000
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		4,884,000			4,884,000
NET PLANT IN SERVICE						
18	Production	(line 6- line 12)	-			-
19	Transmission	(line 7- line 13)	84,682,000			84,682,000
20	Distribution	(line 8- line 14)	-			-
21	General & Intangible	(line 9- line 15)	120,870,000			120,870,000
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	205,552,000	NP=	1.0000	205,552,000
ADJUSTMENTS TO RATE BASE (Note A)						
24	ADIT	(Attach 6a, line 9)	(7,246,500)	TP	1.0000	(7,246,500)
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.0000	-
26	CWIP	(Attach 10)	-	DA	-	-
27	Unfunded Reserves (enter negative)	(Attach 3, line 170a)	-	DA	1.0000	-
28	Unamortized Regulatory Assets	(Attach 10) (Note L)	4,557,892	DA	1.0000	4,557,892
29	Unamortized Abandoned Plant	(Attach 10) (Note K)	-	DA	1.0000	-
30	TOTAL ADJUSTMENTS (sum lines 24-29)		(2,688,608)			(2,688,608)
LAND HELD FOR FUTURE USE						
31		Attachment 10	-	TP	1.0000	-
WORKING CAPITAL (Note C)						
33	CWC	calculated (1/8 * Line 45)	753,740			753,740
34	Materials & Supplies (Note B)	(Attach 3, line 189)	-	TP	1.0000	-
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	796,941	GP	1.0000	796,941
36	TOTAL WORKING CAPITAL (sum lines 33-35)		1,550,680			1,550,680
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>204,414,073</u>			<u>204,414,073</u>

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For the 12 months ended 12/31/17

(1)	(2)	(3)	(4)	(5)
		New York Transco LLC		
	Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)
38	O&M			
39	Transmission	321.112.b 1,735,517	TP= 1.0000	1,735,517
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 4,294,400	W/S 1.0000	4,294,400
42	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 3, line 171) -	DA 1.0000	-
43	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 3, line 172) -	TP= 1.0000	-
44	PBOP expense adjustment	(Attach 3, line 243) -	TP= 1.0000	-
44a	Less Account 566	321.97.b 1,163,717	DA 1.0000	1,163,717
44b	Amortization of Regulatory Assets	(Attach 10, line 2) 1,163,717	DA 1.0000	1,163,717
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b) -	DA 1.0000	-
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)	6,029,917		6,029,917
46	DEPRECIATION EXPENSE			
47	Transmission	336.7.f (Note M) 1,872,000	TP 1.0000	1,872,000
48	General and Intangible	336.1.f + 336.10.f (Note M) 2,748,000	W/S 1.0000	2,748,000
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K) -	DA 1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)	4,620,000		4,620,000
51	TAXES OTHER THAN INCOME TAXES (Note E)			
52	LABOR RELATED			
53	Payroll	263...i (enter FN1 line #) -	W/S 1.0000	-
54	Highway and vehicle	263...i (enter FN1 line #) -	W/S 1.0000	-
55	PLANT RELATED			
56	Property	263...i (enter FN1 line #) 4,147,200	GP 1.0000	4,147,200
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)	4,147,200		4,147,200
60	INCOME TAXES (Note F)			
61	$T=1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)} * (1-n) =$	0.4074		
62	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.5368		
63	where WCLTD=(line 91) and R=(line 94)			
64	and FIT, SIT, p, & n are as given in footnote F.			
65	$1 / (1 - T) = (T \text{ from line } 61)$	1.6876		
66	Amortized Investment Tax Credit (Attachment 4, line 14)	-		
67	Income Tax Calculation = line 62 * line 71 * (1-n)	7,076,940		7,076,940
68	ITC adjustment (line 65 * line 66 * (1-n))	-	NP 1.0000	-
69	Total Income Taxes (line 67 plus line 68)	7,076,940		7,076,940
70	RETURN			
71	[Rate Base (line 37) * Rate of Return (line 94)]	13,184,093	NA	13,184,093
72	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)	35,058,150		35,058,150
73	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)	914,892	DA 100%	914,892
74	Total Revenue Requirement (sum lines 72 & 73)	35,973,041		35,973,041

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For the 12 months ended 12/31/17

New York Transco LLC
SUPPORTING CALCULATIONS AND NOTES

75 TRANSMISSION PLANT INCLUDED IN RTO RATES

76	Total transmission plant (line 7, column 3)		86,663,000.00
77	Less transmission plant excluded from RTO rates (Note H) (Attachment 3, line 175)		-
78	Less transmission plant included in OATT Ancillary Services (Note H) (Attachment 3, line 175)		-
79	Transmission plant included in RTO rates (line 76 less lines 77 & 78)		86,663,000.00

80 Percentage of transmission plant included in RTO Rates (line 79 divided by line 76) [If line 76 equal zero, enter 1) TP= 1.0000

81 WAGES & SALARY ALLOCATOR (W&S) (Note I)

	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)	99,079,307.69	47.0%	3.01%	0.014 =WCLTD
92	Preferred Stock (Attachment 3, lines 251 & 273)	-	-	-	
93	Common Stock (Attachment 3, line 257)	111,727,692.31	53.0%	9.50%	0.050
94	Total (sum lines 91-93)	210,807,000.00			0.064 =R

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

	Source of Total Column	(a) Non-incentive Investments from Attachment 4 (Note N)	(b) Incentive Investments from Attachment 4 (Note N)	(c) Total
95	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	-	204,576,000	204,576,000
96	CWIP in Rate Base (Line 26)	-	-	-
97	Unamortized Abandoned Plant (Line 29)	-	-	-
98	Regulatory Assets (Line 28)	4,557,892	-	4,557,892
99	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments	-	-	209,133,892
100	Return and Taxes (Lines 69 & 71)			20,261,033
101	Total Revenue Credits			-
102	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.0969

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
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For the 12 months ended 12/31/17

New York Transco LLC

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

**Note
Letter**

- A** The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B** Identified in Form 1 as being only transmission related.
- C** Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D** Line 42 removes EPRI Annual Membership Dues listed in Form 1 at 353..f (enter FN1 line #),
any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h
Line 42 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
Line 42 removes all EEI and EPRI research, development and demonstration expenses and NY Transco will not participate in EEI or EPRI.
Line 43 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
Line 38 or Line 41 and thus Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
- E** Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F** The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base.
multiplied by (1/1-T) .
Inputs Required:
- | | | |
|-------|--------|---|
| FIT = | 0.35 | |
| SIT= | 0.0884 | (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 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

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

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

Plant in Service Worksheet

		Source (Less ARO, see Note M	Year	Balance
1	<u>Calculation of Transmission Plant In Service</u>			
2	December	p206.58.b	2016	86,663,000
3	January	company records	2017	86,663,000
4	February	company records	2017	86,663,000
5	March	company records	2017	86,663,000
6	April	company records	2017	86,663,000
7	May	company records	2017	86,663,000
8	June	company records	2015	86,663,000
9	July	company records	2017	86,663,000
10	August	company records	2017	86,663,000
11	September	company records	2017	86,663,000
12	October	company records	2017	86,663,000
13	November	company records	2017	86,663,000
14	December	p207.58.g	2017	86,663,000
15	Transmission Plant In Service	(sum lines 2-14) /13		86,663,000
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	2017	-
19	February	company records	2017	-
20	March	company records	2017	-
21	April	company records	2017	-
22	May	company records	2017	-
23	June	company records	2017	-
24	July	company records	2017	-
25	August	company records	2017	-
26	September	company records	2017	-
27	October	company records	2017	-
28	November	company records	2017	-
29	December	p207.75.g	2017	-
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	122,773,000
33	January	company records	2017	122,773,000
34	February	company records	2017	122,773,000
35	March	company records	2017	122,773,000
36	April	company records	2017	122,773,000
37	May	company records	2017	122,773,000
38	June	company records	2017	122,773,000
39	July	company records	2017	122,773,000
40	August	company records	2017	122,773,000
41	September	company records	2017	122,773,000
42	October	company records	2017	122,773,000
43	November	company records	2017	122,773,000
44	December	p205.5.g	2017	122,773,000
45	Intangible Plant In Service	(sum lines 32-44) /13		122,773,000
46	<u>Calculation of General Plant In Service</u>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2016	1,000,000
48	January	company records	2017	1,000,000
49	February	company records	2017	1,000,000
50	March	company records	2017	1,000,000
51	April	company records	2017	1,000,000
52	May	company records	2017	1,000,000
53	June	company records	2017	1,000,000
54	July	company records	2017	1,000,000
55	August	company records	2017	1,000,000
56	September	company records	2017	1,000,000
57	October	company records	2017	1,000,000
58	November	company records	2017	1,000,000
59	December	p207.99.g	2017	1,000,000
60	General Plant In Service	(sum lines 47-59) /13		1,000,000

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2016	-
63	January	company records	2017	-
64	February	company records	2017	-
65	March	company records	2017	-
66	April	company records	2017	-
67	May	company records	2017	-
68	June	company records	2017	-
69	July	company records	2017	-
70	August	company records	2017	-
71	September	company records	2017	-
72	October	company records	2017	-
73	November	company records	2017	-
74	December	p205.46.g	2017	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		210,436,000

Accumulated Depreciation Worksheet

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

		Source (Less ARO, see Note M)	Year	Balance
77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
78	December	Prior year p219.25.b	2016	1,045,000
79	January	company records	2017	1,201,000
80	February	company records	2017	1,357,000
81	March	company records	2017	1,513,000
82	April	company records	2017	1,669,000
83	May	company records	2017	1,825,000
84	June	company records	2017	1,981,000
85	July	company records	2017	2,137,000
86	August	company records	2017	2,293,000
87	September	company records	2017	2,449,000
88	October	company records	2017	2,605,000
89	November	company records	2017	2,761,000
90	December	p219.25.b	2017	2,917,000
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		1,981,000

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	2017	-
95	February	company records	2017	-
96	March	company records	2017	-
97	April	company records	2017	-
98	May	company records	2017	-
99	June	company records	2017	-
100	July	company records	2017	-
101	August	company records	2017	-
102	September	company records	2017	-
103	October	company records	2017	-
104	November	company records	2017	-
105	December	p219.26.b	2017	-
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	1,529,000
109	January	company records	2017	1,754,000
110	February	company records	2017	1,979,000
111	March	company records	2017	2,204,000
112	April	company records	2017	2,429,000
113	May	company records	2017	2,654,000
114	June	company records	2017	2,879,000
115	July	company records	2017	3,104,000
116	August	company records	2017	3,329,000
117	September	company records	2017	3,554,000
118	October	company records	2017	3,779,000
119	November	company records	2017	4,004,000
120	December	p200.21.c	2017	4,229,000
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		2,879,000

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	2017	4,000
125	February	company records	2017	8,000
126	March	company records	2017	12,000
127	April	company records	2017	16,000
128	May	company records	2017	20,000
129	June	company records	2017	24,000
130	July	company records	2017	28,000
131	August	company records	2017	32,000
132	September	company records	2017	36,000
133	October	company records	2017	40,000
134	November	company records	2017	44,000
135	December	p219.28.b	2017	48,000
136	Accumulated General Depreciation	(sum lines 123-135) /13		24,000
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	2017	-
140	February	company records	2017	-
141	March	company records	2017	-
142	April	company records	2017	-
143	May	company records	2017	-
144	June	company records	2017	-
145	July	company records	2017	-
146	August	company records	2017	-
147	September	company records	2017	-
148	October	company records	2017	-
149	November	company records	2017	-
150	December	p219.20 thru 219.24.b	2017	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		4,884,000

**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	2017	148,856	
158	January	company records	2017	151,698	
159	February	company records	2017	1,557,941	
160	March	company records	2017	1,383,341	
161	April	company records	2017	1,208,741	
162	May	company records	2017	1,346,057	
163	June	company records	2017	1,171,457	
164	July	company records	2017	996,857	
165	August	company records	2017	822,257	
166	September	company records	2017	647,656	
167	October	company records	2017	473,056	
168	November	company records	2017	298,456	
169	December	111.57.c	2017	153,856	
170	Prepayments	(sum lines 157-169) /13		796,941	

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 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	Weighted 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 6.50%	0.7571 1.82%	0.1084 8.85%	8.84%

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

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

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

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

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
244	Long Term Debt:															
245	Acct 221 Bonds	112.18.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	Acct 223 Advances from Assoc. Companies	112.20.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Acct 224 Other Long Term Debt	112.21.c.d	101,387,000	101,387,000	101,387,000	101,387,000	101,387,000	98,387,000	98,387,000	98,387,000	98,387,000	98,387,000	98,387,000	95,387,000	95,387,000	99,079,308
248	Less: Acct 222 Reacquired Debt	112.19.c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Long Term Debt	Sum Lines 244 - 248	101,387,000	101,387,000	101,387,000	101,387,000	101,387,000	98,387,000	98,387,000	98,387,000	98,387,000	98,387,000	98,387,000	95,387,000	95,387,000	99,079,308
250																
251	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
252																
253	Common Equity- Per Books	112.16.c.d	114,330,000	114,330,000	114,330,000	114,330,000	114,330,000	110,947,000	110,947,000	110,947,000	110,947,000	110,947,000	110,947,000	107,564,000	107,564,000	111,727,692
254	Less Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
255	Less Acct 219 Accum Other Compore. Income	112.16.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Adjusted Common Equity	Ln 253 - 254 - 255 - 256	114,330,000	114,330,000	114,330,000	114,330,000	114,330,000	110,947,000	110,947,000	110,947,000	110,947,000	110,947,000	110,947,000	107,564,000	107,564,000	111,727,692
258																
259	Total (Line 249 plus Line 251 plus Line 257)		215,717,000	215,717,000	215,717,000	215,717,000	215,717,000	209,334,000	209,334,000	209,334,000	209,334,000	209,334,000	209,334,000	202,951,000	202,951,000	210,807,000
260																
261	Cost of Debt															
262	Acct 427 Interest on Long Term Debt	117.62.c														2,928,774
263	Acct 428 Amortization of Debt Discount and Expense	117.63.c														51,180
264	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c														-
265	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c														-
266	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative														-
267	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative														-
268	Total Interest Expense	Sum Lines 262 - 267														2,979,954
269																
270	Average Cost of Debt (Line 268 / Line 249)															3.01%
271																
272	Cost of Preferred Stock															
273	Preferred Stock Dividends	118.29.c														
274																
275	Average Cost of Preferred Stock (Line 273 / Line 251)															

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of the authorizing
 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.

Base ROE and Income Taxes Carrying Charge		New York Transco LLC		Allocator	Result
1	Rate Base				204,414,073
2	BASE RETURN CALCULATION:				
		\$	%	Cost	Weighted
3	Long Term Debt (Appendix A, Line 91)	-	47%	3.01%	1.41%
4	Preferred Stock (Appendix A, Line 92)	-	0%	0.00%	0.00%
5	Common Stock (Appendix A, Line 93)	-	53%	9.50%	5.03%
6	Total (sum lines 3-5)	-			6.45%
7	Return multiplied by Rate Base (line 1 * line 6)				13,184,093
8	INCOME TAXES				
9	$T = 1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ (Appendix A, line 61)	0.4074			
10	$CIT = (T / (1 - T)) * (1 - (WCLTD/R))$	0.5368			
11	where WCLTD=(line 3) and R=(line 6)				
12	and FIT, SIT & p are as given in footnote F on Appendix A.				
13	$1 / (1 - T) = (T \text{ from line 9})$	1.6876			
14	Amortized Investment Tax Credit (266.8) (enter negative)	-			
15	Income Tax Calculation = line 10 * line 7 * (1-n)	7,076,940			7,076,940
16	ITC adjustment (line 13 * line 14) * (1-n)	-	NP	1.00	-
17	Total Income Taxes (line 15 plus line 16)	7,076,940			7,076,940
18	Base Return and Income Taxes		Sum lines 7 and 17		20,261,033
19	Rate Base		Line 1		204,414,073
20	Return and Income Taxes at Base ROE		Line 18 / line 19		0.0991

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

				Result
21	Rate Base			204,414,072.67
22	100 Basis Point Incentive Return impact on			
		\$	%	
23	Long Term Debt (line 3)	-	47%	3.01%
24	Preferred Stock (line 4)	-	0%	0.00%
25	Common Stock (line 5 plus 100 basis points)	-	53%	10.50%
26	Total (sum lines 24-26)	-		0.070
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)			14,267,487.74
28	INCOME TAXES			
29	$T=1 - (((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)) =$ (Appendix A, line 61)	0.4074		
30	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.5482		
31	where WCLTD=(line 23) and R= (line 26)			
32	and FIT, SIT & p are as given in footnote F on Appendix A.			
33	$1 / (1 - T) =$ (T from line 29)	1.6876		
34	Amortized Investment Tax Credit (line 14)	-		
35	Income Tax Calculation = line 30 * line 27 * (1-n)	7,821,881		7,821,881
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00
37	Total Income Taxes (line 35 plus line 36)	7,821,881		7,821,881
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37	22,089,368
39	Rate Base		Line 21	204,414,073
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39	0.1081
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41 - Line 20	0.0089

Effect of 1% Increase in the Equity Ratio

				Results
42	Rate Base			204,414,073
43	100 Basis Point Incentive Return			
		\$	%	
44	Long Term Debt (line 3 minus 1% in equity ratio)	-	46%	3.01%
45	Preferred Stock (line 4)	-	0%	0.00%
46	Common Stock (line 5 plus 1% in equity ratio))	-	54%	9.50%
47	Total (sum lines 44-46)	-		6.51%
48	Line 47 x line 42			13,316,758.06
49	INCOME TAXES			
50	$T=1 - (((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)) =$ (Appendix A, line 61)	0.4074		
51	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$	0.5415		
52	where WCLTD=(line 44) and R= (line 47)			
53	and FIT, SIT & p are as given in footnote F on Appendix A.			
54	$1 / (1 - T) =$ (T from line 50)	1.6876		
55	Amortized Investment Tax Credit (line 14)	-		
56	Income Tax Calculation = line 51 * line 48 * (1-n)	7,210,467		7,210,467
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00
58	Total Income Taxes (line 56 plus line 57)	7,210,467		7,210,467
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58	20,527,225
60	Rate Base		Line 42	204,414,073
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60	0.1004
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) 0.0430
 65 Base Carrying Charge (used in Line 102 Appendix A) 0.0969

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 rization Expense	Total Revenues (Col. (h) + (j) + (k) +(n) +(o))
66	Upto 228 million	204,576,000	9.5%	9.50%	0.005	0.0089	0.00447	914,892	-	-	19,819,461	209,436,000	0.0430	9,013,400	4,620,000	34,367,753
66a	Over 228 million	-	9.5%	9.50%	-	0.0089	-	-	-	-	-	-	0.0430	-	-	-
66b	Regulatory Asset	4,557,892	9.5%	9.50%	-	0.0089	-	-	-	-	441,572	-	0.0430	-	1,163,717	1,605,288
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	-	-	-
67	Total	\$209,133,892.40						914,892		-	20,261,033	\$209,436,000		9,013,400	5,783,717	35,973,041

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

Table 3

Origination Fees		
5	Underwriting Discount	-
6	Arrangement Fee	-
7	Upfront Fee	-
8	Rating Agency Fee	-
9	Legal Fees	-
10	Total Issuance Expense	-
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	2.89%	3.28%	3.85%	4.38%	4.38%	4.38%

Table 5

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

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

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

Item		Transmission Related	Plant Related	Labor Related	Total	
1	ADIT-282	(43,110,000)	-	-		From Acct. 282 total, below
2	ADIT-283	-	-	-		From Acct. 283 total, below
3	ADIT-190	39,405,000	-	-		From Acct. 190 total, below
4	Subtotal	(3,705,000)	-	-		
5	Wages & Salary Allocator					
6	NP		1.00	1.00		
7	Beginning of Year	(3,705,000)	-	-	(3,705,000)	
8	End of year from Attachment 6b, line 7	(10,788,000)	-	-	(10,788,000)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(7,246,500)	-	-	(7,246,500)	Enter as negative Appendix A, line 24.

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

	A	B	C	D	E	F	G
10	ADIT-190	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
11a	NOL Carryforward			39,405,000			
11b							
11c							
...							
12	Subtotal - p234	-	-	39,405,000	-	-	
13	Less FASB 109 Above if not separately removed						
14	Less FASB 106 Above if not separately removed						
15	Total	-	-	39,405,000	-	-	

- 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	Estimated acceleration depreciation (average 15-year life)		(43,110,000)			
22b						
22c						
...						
...						
...						
...						
...						
...						
23	Subtotal - p275	-	-	(43,110,000)	-	-
24	Less FASB 109 Above if not separately removed					
25	Less FASB 106 Above if not separately removed					
26	Total	-	-	(43,110,000)	-	-

- Instructions for Account 282:
- 27 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - 28 2. ADIT items related only to Transmission are directly assigned to Column D
 - 29 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 - 30 4. ADIT items related to labor and not in Columns C & D are included in Column F
 - 31 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

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

32 ADIT- 283	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G
33a							
33b							
33c							
...							
...							
...							
...							
...							
...							
...							
34	Subtotal - p277	-	-	-	-	-	
35	Less FASB 109 Above if not separately removed						
36	Less FASB 106 Above if not separately removed						
37	Total	-	-	-	-	-	

Instructions for Account 283:

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

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

Line	Transmission Related	Plant Related	Labor Related	Total
1 ADIT-282	(45,242,000.00)	-	-	From Acct. 282 total, below
2 ADIT-283	-	-	-	From Acct. 283 total, below
3 ADIT-190	34,454,000.00	-	-	From Acct. 190 total, below
4 Subtotal	(10,788,000.00)	-	-	
5 Wages & Salary Allocator			1.00	
6 NP		1.00		
7 End of Year ADIT	(10,788,000.00)	-	-	(10,788,000.00)

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
ADIT-190	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
9a NOL Carryforward			34,454,000			
9b						
9c						
...						
...						
...						
...						
...						
...						
...						
10 Subtotal - p234	-	-	34,454,000	-	-	
11 Less FASB 109 Above if not separately removed						
12 Less FASB 106 Above if not separately removed						
13 Total	-	-	34,454,000	-	-	

- 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 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

19 ADIT- 282	A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Labor Related	Justification
20a	Estimated acceleration depreciation (average 15-year life)			(45,242,000)			
20b							
20c							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	-	-	(45,242,000)	-	-	
22	Less FASB 109 Above if not separately removed						
23	Less FASB 106 Above if not separately removed						
24	Total	-	-	(45,242,000)	-	-	

- 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

30 ADIT- 283	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
31a							
31b							
31c							
...							
...							
...							
...							
...							
...							
...							
32	Subtotal - p277	-	-	-	-	-	
33	Less FASB 109 Above if not separately removed						
34	Less FASB 106 Above if not separately removed						
35	Total	-	-	-	-	-	

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

2014		2014		Over (Under) Recovery
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)	Less	
\$0		\$0	Equals	\$0

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
		0.2752%				

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

<u>Calculation of Interest</u>					Monthly	
January	Year 2014	-	0.2752%	12	-	-
February	Year 2014	-	0.2752%	11	-	-
March	Year 2014	-	0.2752%	10	-	-
April	Year 2014	-	0.2752%	9	-	-
May	Year 2014	-	0.2752%	8	-	-
June	Year 2014	-	0.2752%	7	-	-
July	Year 2014	-	0.2752%	6	-	-
August	Year 2014	-	0.2752%	5	-	-
September	Year 2014	-	0.2752%	4	-	-
October	Year 2014	-	0.2752%	3	-	-
November	Year 2014	-	0.2752%	2	-	-
December	Year 2014	-	0.2752%	1	-	-
					<hr/>	-
					Annual	
January through December	Year 2014	-	0.2752%	12	-	-

<u>Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months</u>					Monthly	
January	Year 2016	-	0.2752%		-	-
February	Year 2016	-	0.2752%		-	-
March	Year 2016	-	0.2752%		-	-
April	Year 2016	-	0.2752%		-	-
May	Year 2016	-	0.2752%		-	-
June	Year 2016	-	0.2752%		-	-
July	Year 2016	-	0.2752%		-	-
August	Year 2016	-	0.2752%		-	-
September	Year 2016	-	0.2752%		-	-
October	Year 2016	-	0.2752%		-	-
November	Year 2016	-	0.2752%		-	-
December	Year 2016	-	0.2752%		-	-
					<hr/>	-

Total Amount of True-Up Adjustment	\$	-
Less Over (Under) Recovery	\$	-
Total Interest	\$	-

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)		0.0330
7	Monthly Interest Rate for Attachment 7	(Line 6 / 12)	0.0028

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

SUMMARY							
YEAR	Estimated Effective cost of debt used in true up	Final Effective cost of debt for the construction loan:	Revenue Requirement			Monthly FERC Refund Interest Rate applicable over the ATRR period	Total Amount of Construction Loan Related True-Up to be included in rates (Refund)/Owed
			Based on cost of debt used in prior year true-ups (Note 2)	Based on Actual Final Cost of Debt (Note 3)	Over (Under) Recovery		
2014	7.18%	6.50%	\$ -	\$ -	\$ -	0.550%	\$ -
2015	6.8%	6.50%	\$0.00	\$0.00	\$ -	0.560%	\$ -
2016	7.2%	6.50%	\$0.00	\$0.00	\$ -	0.540%	\$ -
2017	7.3%	6.50%	\$0.00	\$0.00	\$ -	0.580%	\$ -
2018	7.1%	6.50%	\$0.00	\$0.00	\$ -	0.570%	\$ -
2018	**	6.50%	\$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 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	-	-
					Annual	
January through December	Year 2018	-	0.5700%	12.00	-	-
January through December	Year 2019	-	0.5700%	12.00	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2020	-	0.5700%	-	-	-
February	Year 2020	-	0.5700%	-	-	-
March	Year 2020	-	0.5700%	-	-	-
April	Year 2020	-	0.5700%	-	-	-
May	Year 2020	-	0.5700%	-	-	-
June	Year 2020	-	0.5700%	-	-	-
July	Year 2020	-	0.5700%	-	-	-
August	Year 2020	-	0.5700%	-	-	-
September	Year 2020	-	0.5700%	-	-	-
October	Year 2020	-	0.5700%	-	-	-
November	Year 2020	-	0.5700%	-	-	-
December	Year 2020	-	0.5700%	-	-	-
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	-	-
					Annual	
January through December	Year 2019	-	0.5700%	12.00	-	-
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					Monthly	
January	Year 2020	-	0.5700%	-	-	-
February	Year 2020	-	0.5700%	-	-	-
March	Year 2020	-	0.5700%	-	-	-
April	Year 2020	-	0.5700%	-	-	-
May	Year 2020	-	0.5700%	-	-	-
June	Year 2020	-	0.5700%	-	-	-
July	Year 2020	-	0.5700%	-	-	-
August	Year 2020	-	0.5700%	-	-	-
September	Year 2020	-	0.5700%	-	-	-
October	Year 2020	-	0.5700%	-	-	-
November	Year 2020	-	0.5700%	-	-	-
December	Year 2020	-	0.5700%	-	-	-
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.

Attachment 10 - Workpapers
New York Transco LLC

Regulatory Assets

No.	Project Name	Recovery Amort Approved *	Recovery Period Months *	Monthly Amort Exp. (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (v)	Project Code	Docket 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							
1a	Preformation co	5,818,583	60	96,976	12	1,163,717	1	1,163,717	2016	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	4,557,890	1	1	4,557,892			
1b																												
1c																												
1x																												
1x																												
2	Total Regulatory Asset in Rate Base (sum lines 1a-1x):								1,163,716.6																			4,557,892.40

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

Abandoned Plant

No.	Project Name	Recovery Amort Approved *	Recovery Period Months *	Monthly Amort Exp. (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (v)	Project Code	Docket No	
									2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016							2016
3a																												
3b																												
3c																												
3x																												
4	Total Abandoned Plant in Rate Base (sum lines 3a-3x):																											

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

Land Held for Future Use (LHFU)

No.	Subaccount No.	Item Name	Land Held for Future Use and Estimated Date	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
				Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average of Columns (d) Through (p)
5a																	
5b																	
5c																	
5x																	
6	Total LHFU in rate base (sum lines 5a-5x):																

