Section 6.19.10.2.2 Formula Rate Template

Orange and Rockland Utilities, Inc.   
 Transmission Formula Rate

Schedule 19 and Schedule 10 Projects

Actual or Projected for the 12 Months Ended December ….   
 Index

Workpaper Tab

A Appendix A

1 RB Items

2a19 ADIT-Current Year (Schedule 19 Projects)

2a10 ADIT-Current Year (Schedule 10 Projects)

2b19 ADIT-Prior Year (Schedule 19 Projects)

2b10 ADIT-Prior Year (Schedule 10 Projects)

2c19 ADIT Proration Projected (Schedule 19 Projects)

2c10 ADIT Proration Projected (Schedule 10 Projects)

2d19 ADIT Proration Actual (Schedule 19 Projects)

2d10 ADIT Proration Actual (Schedule 10 Projects)

3a19 EADIT (Schedule 19 Projects)

3b10 EADIT (Schedule 10 Projects)

4 IT Permanent Differences

5 Project Return (Schedule 19 Projects)

6a19 Project Cost Of Capital (Schedule 19 Projects)

6b10 Cost Of Capital (Schedule 10 Projects)

Annual True-up Adjustment (Schedule 19   
7a19 Projects)

Annual True-up Adjustment (Schedule 10   
7b10 Projects)

8 Depreciation Rates

9 Corrections

10a19 Schedule 19 Project ATRRs

10b10 Schedule 10 Project ATRRs

11 ROE Adder (Schedule 10 Projects)

Description

Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

Average Balances for Most Rate Base Items and Transmission Depreciation and Amortization Expenses

Current Year Average Accumulated Deferred Income Taxes

Current Year Average Accumulated Deferred Income Taxes

Prior Year Accumulated Deferred Income Taxes

Prior Year Accumulated Deferred Income Taxes

Proration of Projected Accumulated Deferred Income Taxes

Proration of Projected Accumulated Deferred Income Taxes

Proration of Actual Accumulated Deferred Income Taxes

Proration of Actual Accumulated Deferred Income Taxes

Excess Accumulated Deferred Income Tax Rate Base and Amortization

Excess Accumulated Deferred Income Tax Rate Base and Amortization

Permanent Book/Tax Differences

Return on Schedule 19 Projects

Schedule 19 Projects Cost of Capital

Schedule 10 Projects Cost of Capital

Schedule 19 Projects Annual True-up Adjustment

Schedule 10 Projects Annual True-up Adjustment

Depreciation Rates Approved by the Commission and Used to Determine   
Schedule 19 Projects and Schedule 10 Projects Depreciation and Amortization   
Expense

Prior Period Corrections

ATRRs for Schedule 19 Projects

ATRRs for Schedule 10 Projects

ROE Adder for Schedule 10 Projects

Formula Rate - Non-Levelized Transmission Formula Rate Template Actual or Projected for the 12 Months Ended December ….

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

Thirteen Monthly Balances

Composite Depreciation Rates

(1) (2) (3) (4) (5) (6) (7)

Line Schedule 19 Projects Schedule 10 Projects

Company Total

Form No. 1 or Transmission Formula (where Schedule 19 Schedule 10

No. RATE BASE (Note A): Rate Reference applicable) Allocator (Note K) Projects Allocator (Note K) Projects

GROSS PLANT IN SERVICE

1 Production W orkpaper 1, Line 14, Col. (c) 0 NA 0 NA 0

W orkpaper 1, Line 14, Col. (d), Col. (m) or Col.

2 Transmission (s) 0 DA 0 DA -

3 Distribution W orkpaper 1, Line 14, Col. (e) 0 NA 0 NA -

4 Electric General W orkpaper 1, Line 14, Col. (f) 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

5 Electric Intangible W orkpaper 1, Line 14, Col. (b) 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

6 Common W orkpaper 1, Line 14, Col. (g) 0 CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0!

7 TOTAL GROSS PLANT (Sum of Lines 1 through 6) 0 GP19= #DIV/0! #DIV/0! GP10= #DIV/0! #DIV/0!

8 Without Common - For Gross Plant Allocator Calculation Only 0 GPE19= #DIV/0! #DIV/0! GPE10= #DIV/0! #DIV/0!

ACCUMULATED DEPRECIATION

9 Production W orkpaper 1, Line 28, Col. (c) - NA 0 NA 0

10 Transmission W orkpaper 1, Line 28, Col. (d) or Col. (m) - DA - DA -

11 Distribution W orkpaper 1, Line 28, Col. (e) - NA 0 NA 0

12 Electric General W orkpaper 1, Line 28, Col. (f) - S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

13 Electric Intangible W orkpaper 1, Line 28, Col. (b) - S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

14 Common W orkpaper 1, Line 28, Col. (g) - CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0!

15 TOTAL ACCUM. DEPRECIATION (Sum of Lines 9 through 14) - #DIV/0! #DIV/0!

NET PLANT IN SERVICE

16 Production (Line 1 + Line 9) 0 0 0

17 Transmission (Line 2 + Line 10) 0 0 0

18 Distribution (Line 3 + Line 11) 0 0 0

19 General (Line 4 + Line 12) 0 #DIV/0! #DIV/0!

20 Intangible (Line 5 + Line 13) 0 #DIV/0! #DIV/0!

21 Common (Line 6 + Line 14) 0 #DIV/0! #DIV/0!

22 TOTAL NET PLANT (Sum of Lines 16 through 21) 0 #DIV/0! #DIV/0!

ACCUMULATED DEFERRED INCOME TAXES

(Note B)

23 Accumulated Deferred Income Taxes Workpaper 2a19 or 2a10, Line 11, Col. (g) NA DA #DIV/0! #DIV/0!

24 Excess Accumulated Deferred Income Taxes 3a19 or 3b10-EDIT NA DA 0 0

TOTAL ACCUMULATED DEFERRED INCOME

25 TAXES (Line 23 - Line 24) #DIV/0! #DIV/0!

26 LAND HELD FOR FUTURE USE W orkpaper 1, Line 42, Col. (h) or (i) NA DA 0 0

OTHER RATE BASE ITEMS

27 Cash Working Capital (Line 47 times 45/360) NA #DIV/0! #DIV/0!

28 Materials & Supplies - Transmission W orkpaper 1, Line 42, Col. (d) 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0!

Materials and Supplies - Assigned to

29 Construction W orkpaper 1, Line 42, Col. (e) 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0!

30 Prepayments W orkpaper 1, Line 42, Col. (f) 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0!

31 Unfunded Liabilities W orkpaper 1, Line 42, Col. (i) - CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0!

32 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 27 through 31) NA #DIV/0! #DIV/0!

33 RATE BASE (Line 22 + Line 25 + Line 26 + Line 32) NA #DIV/0! #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Actual or Projected for the 12 Months Ended December ….

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

(1) (2) (3) (4) (5) (6) (7)

Line Schedule 10 Projects

Company Total

ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission Formula (where Schedule 19 Schedule 10

No. REQUIREMENT Rate Reference applicable) Allocator (Note K) Projects Allocator (Note K) Projects

OPERATIONS AND MAINTENANCE

EXPENSES (Note M)

34 Transmission - Direct Assign 320-323.112.b fn NA DA 0 DA 0

35 Transmission - Allocate 320-323.112.b 0

36 Less: EPRI Dues in Account 566 352-353 0

37 Subtotal - Transmission to Allocate Line 35 - Line 36 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0!

38 Electric A&G 320-323.197.b 0

39 Less: EPRI Dues in A&G 352-353 0

40 Less: Regulatory Commission Expenses 320-323.189.b 0

41 Less: Property Insurance 320-323.185.b 0

42 Less: Account 930.2 Items Note L 0

43 Adjusted Electric A&G Line 38 - Line 39 - Line 40 - Line 41 - Line 42 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

Plus: Transmission Related Regulatory

44 Expenses (Note E) 350-351 fn 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0!

Plus: Direct Assigned Regulatory

45 Commission Expenses 350-351 fn NA DA 0 DA 0

46 Plus: Property Insurance 320-323.185.b 0 GPE19 #DIV/0! #DIV/0! GPE10 #DIV/0! #DIV/0!

47 TOTAL O&M Sum of Lines 34 through 46 NA #DIV/0! #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

48 Transmission W orkpaper 1, Line 57 or Line 58 0 DA 0 DA -

49 Electric General 336.10 f 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

50 Common Electric (includes Intangible) 336.11.f 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0!

51 TOTAL DEPRECIATION Sum of Lines 48 through 50 0 #DIV/0! #DIV/0!

TAXES OTHER THAN INCOME TAXES

(TOTAL COMPANY)

LABOR RELATED

52 Payroll (Note D) 262-263.3.l + 9.l 0 CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0!

53 PLANT RELATED

54 Real Estate 262-263.19.l + 20.l 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0!

55 Franchise Tax 262-263 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0!

56 Gross Receipts Tax Note N 0 Note N -

57 Other (Note E) 262-263 0 0 0

58 TOTAL OTHER TAXES Sum of Lines 52 and 54 through 57 0 #DIV/0! #DIV/0!

INCOME TAXES (Note F)

T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT

59 Composite Tax Rate = T \* p)}= 0.0000%

60 Gross-up Factor 1 / (1 - T) 0.0000

61 Income Tax Factor T/(1-T) 0.0000

Amortization of Investment Tax Credit (enter

62 negative) 266-267 fn NA DA 0 DA 0

Amortization of Excess Deferred Income Taxes

63 (enter negative) Workpaper 3 NA DA 0 DA 0

64 Tax Effect of Permanent Differences Workpaper 4, Line 2 Col. (e) NA DA - DA -

65 Income Tax Calculation (Line 71 \* Line 61) NA Calc #DIV/0! Calc #DIV/0!

66 ITC adjustment (Line 62 \* Line 60) NA Calc 0 Calc 0

Amortization of Excess Deferred Income Tax

67 Adjustment (Line 63 \* Line 60) NA Calc 0 Calc 0

68 Permanent Differences Tax Adjustment (Line 64 \* Line 60) NA Calc 0 Calc 0

69 TOTAL INCOME TAXES Sum of Lines 65 through 68 NA #DIV/0! #DIV/0!

RETURN (Note H)

W orkpaper 5 19, Line 12, Col. (i) or Workpaper

70 Debt 6b 10, Line 1 \* Line 33 NA Calc #DIV/0! #DIV/0!

W orkpaper 5 19, Line 12, Col. (f) or Workpaper

71 Common Equity and Preferred Stock 6b 10, Line 3 \* Line 33 NA Calc #DIV/0! #DIV/0!

72 TOTAL RETURN Sum of Lines 70 through 71 NA #DIV/0! #DIV/0!

ANNUAL TRANSMISSION REVENUE

REQUIREMENT BEFORE REVENUE (Line 47 + Line 51 + Line 58 + Line 69 + Line

73 CREDITS 72) NA #DIV/0! #DIV/0!

74 REVENUE CREDITS (Line 100) NA - -

ANNUAL TRANSMISSION REVENUE

75 REQUIREMENT (ATRR) (Line 73 + Line 74) NA #DIV/0! #DIV/0!

76 CORRECTIONS Workpaper 9, Line 11, Col. (b) and Col. (d) NA 0 0

ANNUAL TRUE-UP ADJUSTMENT (ATU) Workpaper 7a, Line 5 or Workpaper 7b,

77 (Note G) Line 5 NA 0 0

78 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 75 through 77 NA #DIV/0! #DIV/0!

79 ROE Adder Workpaper 10, Line 33 #DIV/0!

80 Total with ROE Adder Sum of Lines 78 and 79 #DIV/0!

(Note P)

Formula Rate - Non-Levelized Rate Formula Template Actual or Projected for the 12 Months Ended December ….

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

Schedule 19 Schedule 10

No. TRANSMISSION PLANT ALLOCATOR Projects Projects

81 Total Electric Plant (Line 94) 0 0

82 Total Transmission Plant (Line 2) 0 0

83 Schedule Specific Projects (Line 2) 0 -

84 Schedule Specific Projects Plant Allocator (Line 83 / Line 82) #DIV/0! S19P #DIV/0! S10P

ELECTRIC WAGE AND SALARY

ALLOCATOR

85 Production 354-355.20.b 0

86 Transmission 354-355.21.b 0

87 Distribution 354-355.23.b 0

88 Other 354-355.24,25,26.b 0

89 Total Sum of Lines 85 through 88 0

90 Transmission Wage and Salary Allocator (Line 86 / Line 89) #DIV/0! T W/S

91 Schedule Specific Projects Wages and Salaries (Line 86 \* Line 84) #DIV/0! #DIV/0!

Schedule Specific Projects Wage and Salary

92 Allocator (Line 91 / Line 89) #DIV/0! S19 W/S #DIV/0! S10 W/S

Schedule Specific Projects Transmission Wage

93 and Salary Allocator (Line 91 / Line 86) #DIV/0! S19 W/S T #DIV/0! S10 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric

94 Electric 200-201.3.c+6.c 0

95 Gas 200-201.3.d+6.d 0 CP= #DIV/0!

96 Other 200-201.3.e, f & g + 6.e, f & g 0 (Line 94 / Line 97)

97 Total (excludes common) Sum of Lines 94 through 96 0

Schedule 19 Schedule 10

REVENUE CREDITS Projects Projects

Account 454, Rent from Electric Property (Note

98 I) 300-301, fn - -

Account 456, Other Electric Revenue (Note J)

99 300-301, fn - -

100 Total Revenue Credits - -

Formula Rate - Non-Levelized Transmission Formula Rate Template

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

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

Notes

Actual or Projected for the 12 Months Ended December ….

A All amounts shown are based on 13 month averages which monthly numbers are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28, which is based upon one-eigth of

O&M,Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages and prorated amounts) .

B The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

C Cash Working Capital equals one-eighth (45 days) of O&M allocated to Schedule 19 or Schedule 10 Projects.

D Includes only FICA and unemployment taxes.

E Any transmission regulatory expenses allocated to Schedule 19 or Schedule 10 Projects are determined after deducting any directly assigned transmission regulatory expenses.

F Below are 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, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required: FIT = 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

G Include ATU for Year N with Projected ATRR for Year N+2

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. For Schedule 19 Projects, the ROE is determined by the New York Public Utilities

Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC. For Schedule 10 Projects,

the ROE will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I Includes revenue related to Schedule 19 Projects or Schedule 10 Projects only, such as pole attachments, rentals and special use.

J Includes revenue related to Schedule 19 Projects or Schedule 10 Projects only.

K The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= direct assignment (the item is direct assigned to Schedule 19 Projects)

GP19 or GP10= gross plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of electric and common plant)

GPE 19 ot GPE 10= gross electric plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of total electric gross plant)

S19P or S10P= Schedule 19 Projects or Schedule 10 Projects plant allocator (Schedule 19 Projects or Schedule 10 Projects gross plant as % of total transmission gross plant)

Schedule 19 Projects or Schedule 10 Projects wage and salary allocator (Schedule 19 Projects or Schedule 10 Projects wages and salaries as % of total electric

S19 W/S or S10 W/S= wages and salaries)

Schedule 19 Projects or Schedule 10 Projects wages and salary allocator for transmission (Schedule 19 Projects or Schedule 10 Projects wages and salaries as

S19 W/S T or S10 W/S T a % of transmission wages and salaries)

NA= not applicable (the item is not applicable to Schedule 19 Projects or Scheduel 10 Projects)

T W/S= transmission wages and salaries as % of electric wages and salaries

L Orange and Rockland will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to the provision of transmission services.

Orange and Rockland either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or Schedule 10 Projects or allocate transmission O&M to the Schedule 19 Projects or Schedule

M 10 Projects, but not both.

N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in the ATRR for Schedule 19 and Schedule 10 Projects is as follows:

Schedule 19 Schedule 10

Gross receipt tax rate 0.00000% 0.00000%

Revenue requirement - -

Gross Receipts Tax - -

O For future use

P By project ATRRs are on Workpaper 10a for Schedule 19 Projects and Workpaper 10b for Schedule 10 Projects.

Orange and Rockland Utilities, Inc.

Workpaper 1: Average Balances for Most Rate Base Items and Transmission Depreciation and Amortization Expenses   
 Actual or Projected for the 12 Months Ended December ….

Gross Operating Property

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q)

(r) (s)

Total Company Schedule 19 Projects Schedule 10 Projects

Month Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference

204-207, line 5 fn 204-207, line 46 fn 204-207, line 58 fn 204-207, Line 75 fn 204-207, l. 99 fn 356 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn Sum of Columns (h) 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 Sum of Columns

Appendix A line # 2 through (l) fn (n) through (r)

1

December '20 5 - 1 - - 3 - 4 - 6 - 2 - 2 - 2 - 2 - 2 2 - 2 - 2 - 2 - 2 - 2 2 -

3 February - - - - - - - - - - - - - - - -

5 April - - - - - - - - - - - - - - - -

7 June - - - - - - - - - - - - - - - -

9 August - - - - - - - - - - - - - - - -

10 September - - - - - - - - - - - - - - - -

- - - - - - - - - - - - - - -

12 November - - - - - - - - - - - - - - - -

14 Average - - - 0 0 0 0 0 0 0 0 - 0 0 0 0 0 -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Month

FF1 Reference

Appendix A line #

Electric Intangible Production

Internal Workpaper 219, lines 20-24 fn

13 9

Transmission Distribution Electric General Common

219, line 25 fn 219, line 28 fn

219, line 26 fn 356 fn

10 11 12 14

Schedule 19 Projects

Project 1 Project 2 Project 3 Project 4

219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn

10 10 10 10

Schedule 10 Projects

Total Project 1 Project 2 Project 3 Project 4 Total

219, line 25 fn Sum of Columns (h) 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn Sum of Columns

through (l) (n) through (r)

10 10 10 10 10 10 10 10

15 December '20 - - - - - - - - - - - - - - - -

16 January '21 - - - - - - - - - - - - - - - -

17 February - - - - - - - - - - - - - - - -

18 March - - - - - - - - - - - - - - - -

19 April - - - - - - - - - - - - - - - -

20 May - - - - - - - - - - - - - - - -

21 June - - - - - - - - - - - - - - - -

22 July - - - - - - - - - - - - - - - -

23 August - - - - - - - - - - - - - - - -

24 September - - - - - - - - - - - - - - - -

25 October - - - - - - - - - - - - - - - -

26 November - - - - - - - - - - - - - - - -

27 December '21 - - - - - - - - - - - - - - - -

28 Average 0 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

Miscellaneous Rate Base Items

Unfunded Liabilities

Schedule 19 Projects - Schedule 10 Projects - Materials & Supplies - Materials and Supplies -

Land Held for Future Use Land Held for Future Use Transmission Assigned to Construction Prepayments Accumulated Provision Miscellaneous Current

Month (Electric, Gas and Steam) for Injuries and Damages and Accrued Liabilities Total

214 fn 214 fn 227, Line 8 fn 227, line 5 fn 110-111, line 57 fn Sum of Columns (g) + (h)

FF1 Reference 112-113, line 28 fn Line 56

29 December '20 - - - - - - - -

31 February - - - - - - - -

3334

MayApril -- -- -- -- -- -- -- --

35 June - - - - - - - -

36 July - - - - - - - -

38 September - - - - - - - -

40 November - - - - - - - -

42 Average 0 0 0 0 0 0 0 0

Unfunded Liabilities - Account 242

Month Accrued Vacation Employee Stock BasedCompensation Other

Total

FF1 Reference NA NA NA Sum of Columns (b)through (d)

Appendix A line # NA

44 January '21 - - - -

46 March - - - -

48 May - - - -

49 June - - - -

50 July - - - -

51 August - - - -

53 October - - - -

55 December '21 - - - -

Schedule 10 Projects - Depreciation Expense

Project 1 Project 2 Project 3 Project 4 Total

Appendix A line # NA NA NA NA Appendix A, Line 48

57 2021 - - - - -

Schedule 19 Projects - Depreciation Expense

Project 1 Project 2 Project 3 Project 4 Total

Appendix A line # NA NA NA NA Appendix A, Line 48

58 2021 - - - - -

Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 24)

2 ADIT-282 #DIV/0! 0 0 (Line 30)

3 ADIT-283 0 0 0 (Line 38)

4 Subtotal #DIV/0! 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 End of Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

8 End of Previous Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7

9 Average Beginning and End of Year #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0!

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 Alternative Minimum Tax 0 0 0 0 0

13 Net Operating Loss 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

25 Accelerated Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Workpaper 2c, Line 14, Col. (r)

26 0 0

27 0

28 0

29 0 0 0 0 0

30 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Justification

31 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)   
 Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 10

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 24)

2 ADIT-282 #DIV/0! 0 0 (Line 30)

3 ADIT-283 0 0 0 (Line 38)

4 Subtotal #DIV/0! 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 10 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 End of Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

8 End of Previous Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7

9 Average Beginning and End of Year #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0!

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 10

10 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 Alternative Minimum Tax 0 0 0 0 0

13 Net Operating Loss 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule 10

Schedule 10 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

25 Accelerated Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Workpaper 2c, Line 14, Col. (r)

26 0 0

27 0

28 0

29 0 0 0 0 0

30 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 10

10 Projects Total Projects Plant Labor

Excluded Related Justification

31 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 #DIV/0! 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

4 Subtotal #DIV/0! 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 Prior Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 Alternative Minimum Tax 0 0 0 0 0

9 Net Operating Loss 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a) (b) (c) (d) (e) (f) )g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 W orkpaper 2d, Line 13, Col. (n)

22 0 0

23 0

24 0

25 0 0 0 0 0

26 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)   
 Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 10

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 #DIV/0! 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

4 Subtotal #DIV/0! 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 10 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 Prior Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 10

10 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 Alternative Minimum Tax 0 0 0 0 0

9 Net Operating Loss 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a) (b) (c) (d) (e) (f) )g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule Schedule 10

10 Projects Projects Plant Labor

Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 W orkpaper 2d, Line 13, Col. (n)

22 0 0

23 0

24 0

25 0 0 0 0 0

26 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 10

10 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2c19: Accumulated Deferred Income Taxes - Prorated Projection (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Debit amounts are shown as positive and credit amounts are shown as negative.   
Rate Year = 2021

Account 282 (Note A)

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)

Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 19 Transmission Plant Related Gross Plant Plant Plant Proration Labor Related W/S Allocator Labor Labor Total Transmission

Month Remaining in in the for Balance/ Projects Proration Allocator Allocation (j) (f) x (l) (General and (Appendix A) Allocation Proration Prorated Amount (i)

Year After Projected Projection Monthly Amount/ (f) x (h) (Appendix A) \* (k) Common) (n) \* (o) (f) x (p) + (m) + (q)

Current Month Rate Year (d)/(e) Ending Balance

December 31st balance of Prorated

1 ADIT (Note B) 2020 100.00% #DIV/0! 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

2 January 2021 31 335 365 91.78% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 2021 28 307 365 84.11% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 2021 31 276 365 75.62% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 2021 30 246 365 67.40% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 2021 31 215 365 58.90% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 2021 30 185 365 50.68% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 2021 31 154 365 42.19% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 2021 31 123 365 33.70% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 2021 30 93 365 25.48% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 2021 31 62 365 16.99% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 2021 30 32 365 8.77% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 2021 31 1 365 0.27% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Prorated Balance 365 #DIV/0! 0 0 0 #DIV/0! 0 #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Workpaper 2d-Prior Year ADIT Proration Actual

Orange and Rockland Utilities, Inc.

Workpaper 2c10: Accumulated Deferred Income Taxes - Prorated Projection (Schedule 10 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Debit amounts are shown as positive and credit amounts are shown as negative.   
Rate Year = 2021

Account 282 (Note A)

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)

Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 10 Transmission Plant Related Gross Plant Plant Plant Proration Labor Related W/S Allocator Labor Labor Total Transmission

Month Remaining in in the for Balance/ Projects Proration Allocator Allocation (j) (f) x (l) (General and (Appendix A) Allocation Proration Prorated Amount (i)

Year After Projected Projection Monthly Amount/ (f) x (h) (Appendix A) \* (k) Common) (n) \* (o) (f) x (p) + (m) + (q)

Current Month Rate Year (d)/(e) Ending Balance

December 31st balance of Prorated

1 ADIT (Note B) 2020 100.00% #DIV/0! 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

2 January 2021 31 335 365 91.78% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 2021 28 307 365 84.11% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 2021 31 276 365 75.62% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 2021 30 246 365 67.40% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 2021 31 215 365 58.90% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 2021 30 185 365 50.68% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 2021 31 154 365 42.19% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 2021 31 123 365 33.70% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 2021 30 93 365 25.48% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 2021 31 62 365 16.99% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 2021 30 32 365 8.77% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 2021 31 1 365 0.27% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Prorated Balance 365 #DIV/0! 0 0 0 #DIV/0! 0 #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Workpaper 2d-Prior Year ADIT Proration Actual

Orange and Rockland Utilities, Inc.

Workpaper 2d19: Accumulated Deferred Income Taxes - Actual Proration (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Year = 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

(a)

Month

Days in Period

(b) (c) (d)

Number of   
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month's Year (Line 14,

Accrual of Col b)

Deferred   
 Taxes

Projection - Proration of Projected Deferred Tax   
 Activity

(e) (f) (g) (h)

Proration Projected Prorated Prorated Projected

Percentage Monthly Amount (e) Balance Sum

(c)/(d) Activity \* (f) of (g)

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

(i) (j) (k) (l) (m) (n)

Preserve Difference between Actual activity (Col I)

Difference proration when projected and when projected activity

between actual monthly actual activity when is an increase while

Actual Monthly projected and projected actual and actual activity is a Balance reflecting

Activity (table monthly and monthly activity projected activity decrease OR projected proration or averaging (n)

below, grand total) actual monthly are either both are either both activity is a decrease + (k) +((l) + (m))/2

activity (i) - increases or increases or while actual activity is

(f) decreases. decreases. an increase.

(See Note A) (See Note A) (See Note A)

1 December 31st balance 0 0

2 January 31 335 365 91.78% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 28 307 365 84.11% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 31 276 365 75.62% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 30 246 365 67.40% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 31 215 365 58.90% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 30 185 365 50.68% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 31 154 365 42.19% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 31 123 365 33.70% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 30 93 365 25.48% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 31 62 365 16.99% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 30 32 365 8.77% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 31 1 365 0.27% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Total 365 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Gross Plant Labor Related

Schedule 19 Allocator (General and W/S Allocator (Appendix Grand Total (b) +

Projects Plant Related (Appendix A) Total (d) \* (e) Common) A) Total (g) \* (h) (f) + (i)

Actual Monthly Activity

15 January 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

16 February 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

17 March 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

18 April 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

19 May 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

20 June 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

21 July 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

22 August 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

23 September 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

24 October 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

25 November 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

26 December 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.   
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Orange and Rockland Utilities, Inc.

Workpaper 2d10: Accumulated Deferred Income Taxes - Actual Proration (Schedule 10 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Year = 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

(a)

Month

Days in Period

(b) (c) (d)

Number of   
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month's Year (Line 14,

Accrual of Col b)

Deferred   
 Taxes

Projection - Proration of Projected Deferred Tax   
 Activity

(e) (f) (g) (h)

Proration Projected Prorated Prorated Projected

Percentage Monthly Amount (e) Balance Sum

(c)/(d) Activity \* (f) of (g)

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

(i) (j) (k) (l) (m) (n)

Preserve Difference between Actual activity (Col I)

Difference proration when projected and when projected activity

between actual monthly actual activity when is an increase while

Actual Monthly projected and projected actual and actual activity is a Balance reflecting

Activity (table monthly and monthly activity projected activity decrease OR projected proration or averaging (n)

below, grand total) actual monthly are either both are either both activity is a decrease + (k) +((l) + (m))/2

activity (i) - increases or increases or while actual activity is

(f) decreases. decreases. an increase.

(See Note A) (See Note A) (See Note A)

1 December 31st balance 0 0

2 January 31 335 365 91.78% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 28 307 365 84.11% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 31 276 365 75.62% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 30 246 365 67.40% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 31 215 365 58.90% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 30 185 365 50.68% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 31 154 365 42.19% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 31 123 365 33.70% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 30 93 365 25.48% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 31 62 365 16.99% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 30 32 365 8.77% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 31 1 365 0.27% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Total 365 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Gross Plant Labor Related

Schedule 10 Allocator (General and W/S Allocator (Appendix Grand Total (b) +

Projects Plant Related (Appendix A) Total (d) \* (e) Common) A) Total (g) \* (h) (f) + (i)

Actual Monthly Activity

15 January 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

16 February 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

17 March 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

18 April 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

19 May 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

20 June 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

21 July 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

22 August 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

23 September 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

24 October 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

25 November 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

26 December 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.   
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Orange and Rockland Utilities, Inc.

Workpaper 3a19: Excess Accumulated Deferred Income Taxes (Schedule 19 Projects)   
 Resulting from Income Tax Rate Changes (Note A)

Actual or Projected for the 12 Months Ended December ….

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Protected(P)

Deficient or Adjusted Unprotected

Excess Deficient or Schedule 19 Property

ADIT Balances Accumulated Excess Projects (UP)

ADIT Balances After Deferred Taxes Accumulated Allocation Allocated to Unprotected

Prior to Remeasurement at December Adjustments After Deferred Factors (Note Schedule 19 Other (UO) Amortization Balance at Amortization Balance at

Line Description Remeasurement (Note C) 31, Remeasurement Taxes B) Projects (Note B) Year December 31 Year December 31 `

Column (b) \* Line Column (b) - Column (d) + Column (f) \* Column (h) - Column (k) -

43 Column (c) Column (e) Column (g) Column (j) Column (l)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1 0 0 0 0 0 0.000% 0 0 0 0 0

2 0 0 0 0 0 0.000% 0 0 0 0 0

3 0 0 0 0 0 0.000% 0 0 0 0 0

4 0 0 0 0 0 0.000% 0 0 0 0 0

5 0 0 0 0 0 0.000% 0 0 0 0 0

6 Total FERC Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

7 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 0 0 0 0

8 0 0 0 0 0 0.000% 0 0 0 0 0

9 0 0 0 0 0 0.000% 0 0 0 0 0

10 0 0 0 0 0 0.000% 0 0 0 0 0

11 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

12 0 0 0 0 0 0.000% 0 0 0 0 0

13 0 0 0 0 0 0.000% 0 0 0 0 0

14 0 0 0 0 0 0.000% 0 0 0 0 0

15 0 0 0 0 0 0.000% 0 0 0 0 0

16 0 0 0 0 0 0.000% 0 0 0 0 0

17 Total FERC Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for

18Income Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred

20Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21 0 0 0 0 0 0.000% 0 0 0 0 0

22 0 0 0 0 0 0.000% 0 0 0 0 0

23 Total Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

24 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 P 0 0 0 0

25 0 0 0 0 0 0.000% 0 0 0 0 0

26 0 0 0 0 0 0.000% 0 0 0 0 0

27 0 0 0 0 0 0.000% 0 0 0 0 0

28 0 0 0 0 0 0.000% 0 0 0 0 0

29 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

30 0 0 0 0 0 0.000% 0 0 0 0 0

31 0 0 0 0 0 0.000% 0 0 0 0 0

32 0 0 0 0 0 0.000% 0 0 0 0 0

33 0 0 0 0 0 0.000% 0 0 0 0 0

34 0 0 0 0 0 0.000% 0 0 0 0 0

35 Total Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for

36Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0 0

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)

Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43 Remeasurement Factor 100.0%

Note D:Note E:

Note F:

Orange and Rockland Utilities, Inc.

Workpaper 3b10: Excess Accumulated Deferred Income Taxes (Schedule 10 Projects)   
 Resulting from Income Tax Rate Changes (Note A)

Actual or Projected for the 12 Months Ended December ….

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Protected(P)

Deficient or Adjusted Unprotected

Excess Deficient or Schedule 10 Property

ADIT Balances Accumulated Excess Projects (UP)

ADIT Balances After Deferred Taxes Accumulated Allocation Allocated to Unprotected

Prior to Remeasurement at December Adjustments After Deferred Factors (Note Schedule 10 Other (UO) Amortization Balance at Amortization Balance at

Line Description Remeasurement (Note C) 31, Remeasurement Taxes B) Projects (Note B) Year December 31 Year December 31 `

Column (b) \* Line Column (b) - Column (d) + Column (f) \* Column (h) - Column (k) -

43 Column (c) Column (e) Column (g) Column (j) Column (l)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1 0 0 0 0 0 0.000% 0 0 0 0 0

2 0 0 0 0 0 0.000% 0 0 0 0 0

3 0 0 0 0 0 0.000% 0 0 0 0 0

4 0 0 0 0 0 0.000% 0 0 0 0 0

5 0 0 0 0 0 0.000% 0 0 0 0 0

6 Total FERC Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

7 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 0 0 0 0

8 0 0 0 0 0 0.000% 0 0 0 0 0

9 0 0 0 0 0 0.000% 0 0 0 0 0

10 0 0 0 0 0 0.000% 0 0 0 0 0

11 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

12 0 0 0 0 0 0.000% 0 0 0 0 0

13 0 0 0 0 0 0.000% 0 0 0 0 0

14 0 0 0 0 0 0.000% 0 0 0 0 0

15 0 0 0 0 0 0.000% 0 0 0 0 0

16 0 0 0 0 0 0.000% 0 0 0 0 0

17 Total FERC Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for

18Income Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred

20Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21 0 0 0 0 0 0.000% 0 0 0 0 0

22 0 0 0 0 0 0.000% 0 0 0 0 0

23 Total Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

24 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 P 0 0 0 0

25 0 0 0 0 0 0.000% 0 0 0 0 0

26 0 0 0 0 0 0.000% 0 0 0 0 0

27 0 0 0 0 0 0.000% 0 0 0 0 0

28 0 0 0 0 0 0.000% 0 0 0 0 0

29 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

30 0 0 0 0 0 0.000% 0 0 0 0 0

31 0 0 0 0 0 0.000% 0 0 0 0 0

32 0 0 0 0 0 0.000% 0 0 0 0 0

33 0 0 0 0 0 0.000% 0 0 0 0 0

34 0 0 0 0 0 0.000% 0 0 0 0 0

35 Total Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for

36Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0 0

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)

Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43 Remeasurement Factor 100.0%

Note D:Note E:

Note F:

Orange and Rockland Utilities, Inc.

Workpaper 4: Permanent Book/Tax Differences

Actual or Projected for the 12 Months Ended December ….

Schedule 19 Projects

(a) (b) (c) (d) (e)

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent

Book/Tax

Line # Differences

FF1 Reference 336-337 fn

1 Amount - - - -

2 Income Tax Effect - 0 0 -

Line 1 \* Sum of

Composite Tax Line 1 \* Composite Line 1 \* Composite Columns (b), (c)

Ref Rate Tax Rate Tax Rate and (d)

Schedule 10 Projects

(a) (b) (c) (d) (e)

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent

Book/Tax

Line # Differences

FF1 Reference 336-337 fn

3 Amount - - - -

4 Income Tax Effect - 0 0 -

Line 3 \* Sum of

Composite Tax Line 3 \* Composite Line 3 \* Composite Columns (b), (c)

Ref Rate Tax Rate Tax Rate and (d)

Orange and Rockland Utilities, Inc.

Workpaper 5: Project Return (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m)

13 Month Averages Allocate Other Rate Base Items to Schedule 19 Projects

Accumulated

Net General Net Intangible Plant Net Common Deferred Income (Excess)/ Land Held for Future Other Rate Base

Gross Plant in Accumulated Net Operating Plant - Using -- Using Allocator Plant -- Using Taxes - Using Deficient ADIT - Use - Using Items - Using Total Rate

Line # Service Allocator Depreciation Property Allocator Allocator Allocator Using Allocator Allocator Allocator Base

W orkpaper 1, W orkpaper 1, Sum of Col.(e) through

Reference Line 14 Calculated Line 28 Col. (b) - Col. (d) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) Col. (l)

1 ProjectGrouping 1 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

2 Grouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 ProjectGrouping 3 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 ProjectGrouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 #DIV/0!

6 Total - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! 0 - #DIV/0! #DIV/0!

Appendix A, Line Appendix A, Line Appendix A, Line Appendix A, Line Appendix A, Appendix A, Line

Reference 19 20 21 23 Line 24 Appendix A, Line 26 32

W eighted Preferred Preferred and

and Common Equity Common Equity W eighted Debt

Rate Base W ACC Return Rate Return Rate Debt Return

Attachment 6a Attachment 6a 19,

19, Line 4, Line Lines 2 + 3, Lines 7 + Attachment 6a 19,

9, Line 14, or Col. (b) \* Col. 8, Lines 12 + 13 or Line 1, Line 5,

Reference Col. Line 19 (c) Lines 17 + 18 Col. (b) \* Col. (e) Line 10 or Line 15 Col. (b) \* Col. (h)

7 ProjectGrouping 1 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 ProjectGrouping 2 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 ProjectGrouping 3 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 ProjectGrouping 4 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11

12 Total #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Project Name Description Investment

Grouping 1

ProjectGrouping 2

ProjectGrouping 3

ProjectGrouping 4

Orange and Rockland Utilities, Inc.

Workpaper 6a19: Project Cost of Capital (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Line # Project 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 33, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00%

Customer Deposits Note B 0.0% 0.000% 0.00%

2 Preferred Stock Line 33, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 11.20%

3 Common Stock Line 33, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 1 and 2,

4 Total Capitalization 0 #DIV/0! Col. (j)) #DIV/0!

Project 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 33, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00%

6 Customer Deposits Note B 0.0% 0.000% 0.00%

7 Preferred Stock Line 33, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 11.20%

8 Common Stock Line 33, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 5 and 7,

9 Total Capitalization 0 #DIV/0! Col. (j)) #DIV/0!

Project 3

Capitalization %s Cost Rates WACC

10 Long Term Debt Line 33, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00%

11 Customer Deposits Note B 0.0% 0.000% 0.00%

12 Preferred Stock Line 33, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 11.20%

13 Common Stock Line 33, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 10 and 12,

14 Total Capitalization 0 #DIV/0! Col. (j)) #DIV/0!

Project 4

Capitalization %s Cost Rates WACC

15 Long Term Debt Line 33, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00%

16 Customer Deposits Note B 0.0% 0.000% 0.00%

17 Preferred Stock Line 33, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 11.20%

18 Common Stock Line 33, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 15 and 17,

19 Total Capitalization 0 #DIV/0! Col. (j)) #DIV/0!

Common Equity Long-term Debt

Less:

Accumulated Unamortized

Other Common Equity Gains on Unamortized Loss

Less: Preferred Comprehensive for Reacquired Unamortized on Reacquired Long-term Debt for

Total Stock Income Capitalization Total Debt Debt Expense Debt Capitalization

Col. (a) - Col. (b) Col. (e) + Col. (f) - Col. (g) - Col.

Month 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn - Col. (c) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn (h)

20 December - - - - -

21 January - - - - -

22 February - - - - -

23 March - - - - -

24 April - - - - -

25 May - - - - -

26 June - - - - -

27 July - - - - -

28 August - - - - -

29 September - - - - -

30 October - - - - -

31 November - - - - -

32 December - - - - -

33 Average -

(114-117c, sum

of lines 62, 63,

34 Long Term Interest 64, 65, 66, 67) 0

35 Long-Term Debt (Line 33, Col. (i)) 0

(Line 34 / Line

36 Long-term Debt Interest Rate 35) #DIV/0!

37 Preferred Dividends 118-119c, l.29 -

38 Preferred Stock (Line 33, Col. (b)) -

(Line 37 / Line

39 Preferred Stock Rate 38) 0

Note A: The common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure. Note B: Customer deposits are included in the capital strucutre for NYPSC ratemaking and is included here accordingly.

Orange and Rockland Utilities, Inc.

Workpaper 6b10: Cost of Capital (Schedule 10 Projects)   
Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e) (f) (g) (h) (i)

Line #

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 18, Col. (i) 0 #DIV/0! #DIV/0! #DIV/0!

2 Preferred Stock Line 18, Col. (b) - #DIV/0! 0.000% #DIV/0!

3 Common Stock Line 18, Col. (d) 0 #DIV/0! 11.200% #DIV/0!

4 Total Capitalization 0 #DIV/0! (Note 1) #DIV/0!

Note 1: The ROE includes the base ROE of 10.70% plus the RTO Participation Adder of 0.50%.

Common Equity Long-term Debt

Less:

Accumulated Unamortized

Other Common Equity Gains on Unamortized Loss

Less: Preferred Comprehensive for Reacquired Unamortized on Reacquired Long-term Debt for

Total Stock Income Capitalization Total Debt Debt Expense Debt Capitalization

Col. (a) - Col. (b) Col. (e) + Col. (f) - Col. (g) -

Month 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn - Col. (c) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn Col. (h)

5 December - - - - -

6 January - - - - -

7 February - - - - -

8 March - - - - -

9 April - - - - -

10 May - - - - -

11 June - - - - -

12 July - - - - -

13 August - - - - -

14 September - - - - -

15 October - - - - -

16 November - - - - -

17 December - - - - -

18 Average -

(114-117c, sum

of lines 62, 63,

19 Long Term Interest 64, 65, 66, 67) 0

20 Long-Term Debt (Line 18, Col. (i)) 0

(Line 19 / Line

21 Long-term Debt Interest Rate 20) #DIV/0!

22 Preferred Dividends 118-119c, l.29 -

23 Preferred Stock (Line 18, Col. (b)) -

(Line 22 / Line

24 Preferred Stock Rate 23) 0

Orange and Rockland Utilities, Inc.

Workpaper 7a19: Annual True-up Adjustment (Schedule 19 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Schedule 19

Debit amounts are shown as positive and credit amounts are shown as negative.

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1   
by the application of clearly identified and supported information. If the reconciliation

is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the Workpaper and input to the main body of the Formula Rate.

Line

Estimated Actual Interest Interest

Interest Rate Rate Rate True

1 A ATRR based on actual costs included for the previous calendar year 0

2 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 0

3 C Difference (A-B) 0 0

4 D Future Value Factor (1+i)^24 1.0000 1.0000

5 E True-up Adjustment (C\*D) 0 0 0

6 F Interest Rate True-up (Note 1) 0

Where:

i= average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

7 July Year 1 0.0000% 0.0000%

8 August Year 1 0.0000% 0.0000%

9 September Year 1 0.0000% 0.0000%

10 October Year 1 0.0000% 0.0000%

11 November Year 1 0.0000% 0.0000%

12 December Year 1 0.0000% 0.0000%

13 January Year 2 0.0000% 0.0000%

14 February Year 2 0.0000% 0.0000%

15 March Year 2 0.0000% 0.0000%

16 April Year 2 0.0000% 0.0000%

17 May Year 2 0.0000% 0.0000%

18 June Year 2 0.0000% 0.0000%

19 July Year 2 0.0000% 0.0000%

20 August Year 2 0.0000% 0.0000%

21 September Year 2 0.0000% 0.0000%

22 October Year 2 0.0000% 0.0000%

23 November Year 2 0.0000% 0.0000%

24 December Year 2 0.0000% 0.0000%

25 January Year 3 0.0000% 0.0000%

26 February Year 3 0.0000% 0.0000%

27 March Year 3 0.0000% 0.0000%

28 April Year 3 0.0000% 0.0000%

29 May Year 3 0.0000% 0.0000%

30 June Year 3 0.0000% 0.0000%

31 Average 0.00000% 0.00000%

Note 1: Use Workpaper 7a19-True-up Adjustment to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.

Orange and Rockland Utilities, Inc.

Workpaper 7b10: Annual True-up Adjustment (Schedule 10 Projects)   
 Actual or Projected for the 12 Months Ended December ….

Schedule 10

Debit amounts are shown as positive and credit amounts are shown as negative.

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1   
by the application of clearly identified and supported information. If the reconciliation

is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the Workpaper and input to the main body of the Formula Rate.

Line

Estimated Actual Interest Interest

Interest Rate Rate Rate True

1 A ATRR based on actual costs included for the previous calendar year 0

2 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 0

3 C Difference (A-B) 0 0

4 D Future Value Factor (1+i)^24 1.0000 1.0000

5 E True-up Adjustment (C\*D) 0 0 0

6 F Interest Rate True-up from (Note 1) 0

Where:

i= average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

7 July Year 1 0.0000% 0.0000%

8 August Year 1 0.0000% 0.0000%

9 September Year 1 0.0000% 0.0000%

10 October Year 1 0.0000% 0.0000%

11 November Year 1 0.0000% 0.0000%

12 December Year 1 0.0000% 0.0000%

13 January Year 2 0.0000% 0.0000%

14 February Year 2 0.0000% 0.0000%

15 March Year 2 0.0000% 0.0000%

16 April Year 2 0.0000% 0.0000%

17 May Year 2 0.0000% 0.0000%

18 June Year 2 0.0000% 0.0000%

19 July Year 2 0.0000% 0.0000%

20 August Year 2 0.0000% 0.0000%

21 September Year 2 0.0000% 0.0000%

22 October Year 2 0.0000% 0.0000%

23 November Year 2 0.0000% 0.0000%

24 December Year 2 0.0000% 0.0000%

25 January Year 3 0.0000% 0.0000%

26 February Year 3 0.0000% 0.0000%

27 March Year 3 0.0000% 0.0000%

28 April Year 3 0.0000% 0.0000%

29 May Year 3 0.0000% 0.0000%

30 June Year 3 0.0000% 0.0000%

31 Average 0.00000% 0.00000%

Note 1: Use Workpaper 7a10-True-up Adjustment to determine ATU with actual interest rates and include interest rate true-up adjustment with subsequent ATU adjustment.

Orange and Rockland Utilities, Inc.

Workpaper 8: Electric and Common Depreciation and Amortization Rates   
 Actual or Projected for the 12 Months Ended December ….

FERC Account Description Rate (Note 1)

Transmission

350 Land Rights 1.43%

351 Energy Storage Equipment 6.67%

352 Structures and Improvements 1.77%

353 Station Equipment 2.67%

354 Towers and Fixtures 1.86%

355 Poles and Fixtures - Wood 2.33%

355.1 Poles and Fixtures - Steel 2.33%

356 Overhead Conductors & Devices 1.85%

356.1 Overhead Conductors & Devices-Clearing 1.54%

357 Underground Conduit 2.22%

358 Underground Conductors & Devices 3.00%

359 Roads and Trails 1.43%

Electric General and Intangible

303… Software - five year life 20.00%

390 Structures and Improvements 2.89%

391.1 Office Equipment - Furniture 5.00%

391.2 Office Equipment - Office Machines 6.67%

391.7 Office Equipment - PC Equipment 12.50%

391.8 Office Equipment - ECC 7.69%

392.1 Transportation Equipment-Passenger Cars 7.50%

392.2 Transportation Equipment-Light Trucks 9.00%

392.3 Transportation Equipment-Heavy Trucks 6.79%

392.4 Transportation Equipment-Trailers 6.79%

393 Stores Equipment 5.00%

394 Tools, Shop and Work Equipment 5.00%

395 Laboratory Equipment 5.00%

396 Power Operated Equipment 4.72%

396.1 Power Operated Equipment-Nonfleet 4.72%

397 Communication Equipment 6.67%

Communication Equipment-Tele System

397.1 Computer 6.67%

398 Miscellaneous Equipment 5.00%

Common

303… Software - five year life 20.00%

303… Software - 15 year life 6.67%

303… Software - 20 year life 5.00%

389 Land Easements 2.00%

390 Structures and Improvements 2.89%

391.1 Office Equipment - Furniture 5.00%

391.2 Office Equipment - Office Machines 6.67%

391.3 Office Equipment - Cash Equipment 12.50%

391.7 Office Equipment - PC Equipment 12.50%

391.71 Office Equipment - Non-PC Equipment 12.50%

392.1 Transportation Equipment-Passenger Cars 7.50%

392.2 Transportation Equipment-Light Trucks 9.00%

392.3 Transportation Equipment-Heavy Trucks 6.79%

392.4 Transportation Equipment-Trailers 6.79%

393 Stores Equipment 5.00%

394 Tools, Shop and Garage Equipment 5.00%

394.2 Garage Equipment 5.00%

395 Laboratory Equipment 5.00%

396 Power Operated Equipment 4.72%

396.1 Power Operated Equipment-Nonfleet 4.72%

397 Communication Equipment 6.67%

Communication Equipment-Tele System

397.1 Computer 6.67%

Communication Equipment-Tele System

397.2 Equipment 6.67%

398 Miscellaneous Equipment 5.00%

Note 1: The above depreciation rates cannot change absent Commission authorization

Orange and Rockland Utilities, Inc.   
Workpaper 9: Prior Period Corrections

Actual or Projected for the 12 Months Ended December ….

Debit amounts are shown as positive and credit amounts are shown as negative. Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b) (c) (d)

Calendar Year Calendar Year

Schedule 19 Projects Revenue Schedule 10 Projects Revenue

Line Impact of Revenue Impact of Revenue

No. Description Source Correction Requirement Description Source Correction Requirement

1 Filing Name and Date Filing Name and Date

2 Original Revenue Requirement 0 Original Revenue Requirement 0

3 Description of Correction 1 0 Description of Correction 1 0

4 Description of Correction 2 0 Description of Correction 2 0

5 Total Corrections (Line 3 + Line 4) 0 Total Corrections (Line 3 + Line 4) 0

6 Corrected Revenue Requirement (Line 2 + Line 5) 0 Corrected Revenue Requirement (Line 2 + Line 5) 0

7 Total Corrections (Line 5) 0 Total Corrections (Line 5) 0

8 Average Monthly FERC Refund Rate Note A 0.00% Average Monthly FERC Refund Rate Note A 0.00%

9 Number of Months of Interest Note B 0 Number of Months of Interest Note B 0

10 (Line 7 \* Line 8 \* (Line 7 \* Line 8 \*

Interest on Correction Line 9) 0 Interest on Correction Line 9) 0

11 Sum of Corrections Plus Interest (Line 7 + Line 10) 0 Sum of Corrections Plus Interest (Line 7 + Line 10) 0

Notes:

A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being

corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual Trueup Adjustment is computed.

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is   
computed.

Orange and Rockland Utilities, Inc.

Workpaper 10a19: Schedule 19 Project ATRRs

Actual or Projected for the 12 Months Ended December ….

Line

No. Item Page, Line, Col. Transmission ($)

(1) (2)

1 Gross Transmission Plant Appendix A, Line 2 -

2 Accumulated Depreciation - Transmission Appendix A, Line 10 -

3 Direct Assignable Rate Base (Sum of Lines 1 + 2) -

4 O&M TRANSMISSION EXPENSE Appendix A, Line 47 #DIV/0!

5 TAXES OTHER THAN INCOME TAXES Appendix A, Line 58 #DIV/0!

6 GENERAL AND COMMON DEPRECIATION EXPENSE Appendix A, Line 49 + Line 50 #DIV/0!

7 REVENUE CREDITS Appendix A 1, Line 74 -

8 TOTAL (Sum of Lines 4 through 7) #DIV/0!

9 Annual Factor for Expenses Line 8 / Line 1 #DIV/0!

10 INCOME TAXES Appendix A 1, Line 69 #DIV/0!

11 Annual Factor for Income Taxes Line 10 / Line 3 #DIV/0!

1 2 3 4 5 6 7 8 9 10 11 12 13 14

Annual Expenses Annual Allocation

Line Without Accumulated Direct Assignable Rate Factor for Income Annual Income Tax Annual Revenue Net Revenue

No. Project Name and # Gross Plant ($) Annual Factor for Expenses Depreciation ($) Depreciation ($) Base Taxes Charge ($) Return Project Depreciation ($) Requirement ($) True-Up Adjustment ($) Corrections Requirement ($)

Workpaper 5-

Project Return,

Workpaper 1-RB Workpaper 1-RB Line 7 through Workpaper 1-RB Items, Col.4 + Col. 8 + Col. 9 + Col.11 + Col. 12

Reference Items, Line 14 Line 9 Col.2 \* Col. 3 Items, Line 28 Col.2 + Col. 5 Line 11 Col.6 + Col. 7 11 Line 58 10 Note A Note B + Col. 13

12 Schedule 19 Projects

13 Project 1 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Project 2 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

15 Project 3 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

16 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!

17 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!

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19 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!

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30 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!

31 Total #DIV/0! - #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Notes Note C

A True-up adjustment is from W orkpaper 7a19 and allocated to Schedule 19 Projects using Col. 13.

B Corrections are from W orkpaper 9 and allocated to Schedule 19 Projects using Col. 13.

C Ties to Appendix A, Line 78, Col. (5)

Orange and Rockland Utilities, Inc.

Workpaper 10b10: Schedule 10 Project ATRRs

Actual or Projected for the 12 Months Ended December ….

LineNo. Item Page, Line, Col. Transmission ($)

(1) (2)

1 Gross Transmission Plant Appendix A, Line 2 -

2 Accumulated Depreciation - Transmission Appendix A, Line 10 -

3 Direct Assignable Rate Base (Sum of Lines 1 + 2) -

4 O&M TRANSMISSION EXPENSE Appendix A, Line 47 #DIV/0!

5 TAXES OTHER THAN INCOME TAXES Appendix A, Line 58 #DIV/0!

6 GENERAL AND COMMON DEPRECIATION EXPENSE Appendix A, Line 49 + Line 50 #DIV/0!

7 REVENUE CREDITS Appendix A 1, Line 74 -

8 TOTAL (Sum of Lines 4 through 7) #DIV/0!

9 Annual Factor for Expenses Line 8 / Line 1 #DIV/0!

10 RETURN AND INCOME TAXES Appendix A 1, Line 69 + 72 #DIV/0!

11 Annual Factor for Return and Income Taxes Line 10 / Line 3 #DIV/0!

12 Value of 100 Basis Points ROE Adder W orkpaper 11, Line 8 #DIV/0!

13 Annual Factor Based Upon Direct Assignable Rate Base Line 12 / Line 3 #DIV/0!

1 2 3 4 5 6 7 8 9 10 11 12

Total Annual13 14 15 16

Annual Expenses Annual Allocation Project Revenue

Line Without Accumulated Direct Assignable Rate Factor for Return Annual Return Depreciation Annual Revenue Incentive Return in Incentive Return Requirement True-Up Adjustment Net Revenue

No. Project Name and # Gross Plant ($) Annual Factor for Expenses Depreciation ($) Depreciation ($) Base and Income Taxes Charge ($) Expense ($) Requirement ($) Basis Points ($) ($) ($) Corrections Requirement ($)

Col. 6 \* Col. 11/ 1.00% \*

W orkpaper 11-

W orkpaper 1-RB W orkpaper 1-RB W orkpaper 1-RB Col.4 + Col. 8 + ROE Adder Col. 10 + Col. Col.13 + Col. 14

Reference Items, Line 14 Line 9 Col.2 \* Col. 3 Items, Line 28 Col.2 + Col. 5 Line 11 Col.6 + Col. 7 Items, Line 57 Col. 9 Note C Line 8 12 Note A Note B + Col. 15

14 Schedule 10 Projects

15 Project 1 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!

16 Project 2 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!

17 Project 3 - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!

18 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! 0.00% - #DIV/0! - - #DIV/0!

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32 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! 0.00% - #DIV/0! - - #DIV/0!

33 Total #DIV/0! - #DIV/0! - #DIV/0! #DIV/0! #DIV/0! - - #DIV/0! -

Notes Note D

A True-up adjustment is from Workpaper 7b10 and allocated to Schedule 10 Projects using Col. 15.

B Corrections are from Workpaper 9 and allocated to Schedule 10 Projects using Col. 15.

C ROE Incentive adders are as follows: ROE Adder FERC Order

Project 1Project 2

Project 3

D Ties to Appendix A, Line 83, Column 7

Orange and Rockland Utilities, Inc.

Workpaper 11: ROE Adder (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

(a) (b) (c) (d) (e)

Line # Change in WACC for 100 basis point ROE Adder

Capitalization %s Cost Rates WACC

From Workpaper

1 Long Term Debt 6b10 0 #DIV/0! 0.000% #DIV/0!

From Workpaper

2 Preferred Stock 6b10 - #DIV/0! 0.000% #DIV/0!

From Workpaper

3 Common Stock 6b10 0 #DIV/0! 1.000% #DIV/0!

4 Total Capitalization 0 #DIV/0! #DIV/0!

Line 4 \* Appendix

5 Income Taxes A, Line 61 #DIV/0!

6 Total Line 4 + Line 5 #DIV/0!

Workpaper 10b10,

7 Direct Assignable Rate Base Line 3 0

8 Value of 100 basis points Line 6 \* Line 7 #DIV/0!