

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 2022**

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Orange and Rockland Utilities, Inc.  
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

Thirteen Monthly Balances  
Composite Depreciation Rates

Line	(1) Form No. 1 or Transmission Formula Rate Reference	(2) Company Total (where applicable)	(4) Schedule 19 Projects		(5) Schedule 10 Projects	
			(6) Allocator (Note K)	(7) Schedule 19 Projects	(6) Allocator (Note K)	(7) Schedule 10 Projects
<b>GROSS PLANT IN SERVICE</b>						
1	Production	0	NA	0	NA	0
2	Transmission	349,276,626	DA	60,000,000	DA	125,000,000
3	Distribution	1,187,613,736	NA	0	NA	-
4	Electric General	75,042,044	S19 W/S	1,905,276	S10 W/S	3,969,325
5	Electric Intangible	49,677,518	S19 W/S	1,261,285	S10 W/S	2,627,676
6	Common	330,061,874	CP*S19 W/S	5,190,271	CP*S10 W/S	10,813,065
7	TOTAL GROSS PLANT	1,991,671,799	GP19=	68,356,832	GP10=	142,410,067
8	Without Common - For Gross Plant Allocator Calculation Only	1,661,609,925	GPE19=	63,166,561	GPE10=	131,597,001
<b>ACCUMULATED DEPRECIATION</b>						
9	Production	-	NA	0	NA	0
10	Transmission	(118,441,235)	DA	(1,250,000)	DA	(3,000,000)
11	Distribution	(377,698,910)	NA	0	NA	0
12	Electric General	(74,505,347)	S19 W/S	(1,891,650)	S10 W/S	(3,940,937)
13	Electric Intangible	(33,886,669)	S19 W/S	(860,364)	S10 W/S	(1,792,425)
14	Common	(171,930,081)	CP*S19 W/S	(2,703,626)	CP*S10 W/S	(5,632,554)
15	TOTAL ACCUM. DEPRECIATION	(776,462,242)		(6,705,639)		(14,365,915)
<b>NET PLANT IN SERVICE</b>						
16	Production	0		0		0
17	Transmission	230,835,392		58,750,000		122,000,000
18	Distribution	809,914,826		0		0
19	General	536,697		13,626		28,388
20	Intangible	15,790,849		400,921		835,252
21	Common	158,131,793		2,486,646		5,180,512
22	TOTAL NET PLANT	1,215,209,557		61,651,193		128,044,152
<b>ACCUMULATED DEFERRED INCOME TAXES (Note B)</b>						
23	Accumulated Deferred Income Taxes	NA	DA	(563,242)		(1,126,484)
24	Excess Accumulated Deferred Income Taxes	NA	DA	0		0
25	TOTAL ACCUMULATED DEFERRED INCOME TAXES			(563,242)		(1,126,484)
26	LAND HELD FOR FUTURE USE	NA	DA	0		0
<b>OTHER RATE BASE ITEMS</b>						
27	Cash Working Capital	NA		510,440		1,063,418
28	Materials & Supplies - Transmission	105,437	S19P	17,178%	S10P	35.788%
29	Construction	19,529,712	GP19	3.432%	GP10	7.150%
30	Prepayments	29,200,948	GP19	3.432%	GP10	7.150%
31	Unfunded Liabilities	(6,667,238)	CP*S19 W/S	1.573%	CP*S10 W/S	3.276%
32	TOTAL OTHER RATE BASE ITEMS	NA		2,096,211		4,367,106
33	<b>RATE BASE</b>	NA		<b>63,184,162</b>		<b>131,284,774</b>

**Orange and Rockland Utilities, Inc.**  
**Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects**

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Company Total			Schedule 10 Projects	Schedule 10
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	(where applicable)	Allocator (Note K)	Schedule 19 Projects	Allocator (Note K)	Projects
<b>OPERATIONS AND MAINTENANCE EXPENSES (Note M)</b>							
34	Transmission - Direct Assign	320-323.112.b fn	NA	DA	0	DA	0
35	Transmission - Allocate	320-323.112.b	15,704,080				
36	Less: EPRI Dues in Account 566	352-353	0				
37	Subtotal - Transmission to Allocate	Line 35 - Line 36	15,704,080	S19P	17.178%	S10P	35.788%
38	Electric A&G	320-323.197.b	56,875,415		2,697,704		5,620,216
39	Less: EPRI Dues in A&G	352-353	0				
40	Less: Regulatory Commission Expenses	320-323.189.b	2,487,140				
41	Less: Property Insurance	320-323.185.b	390,636				
42	Less: Account 930.2 Items	Note L	0				
43	Adjusted Electric A&G	Line 38 - Line 39 - Line 40 - Line 41 - Line 42	53,997,639	S19 W/S	2.539%	S10 W/S	5.289%
	Plus: Transmission Related Regulatory Expenses (Note E)	350-351 fn	0	S19P	17.178%	S10P	35.788%
44	Plus: Direct Assigned Regulatory Commission Expenses	350-351 fn	NA	DA	0	DA	0
45	Plus: Property Insurance	320-323.185.b	390,636	GPE19	3.802%	GPE10	7.920%
46	TOTAL O&M	Sum of Lines 34 through 46	NA		4,083,524		8,507,341
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>							
48	Transmission	Workpaper 1, Line 57 or Line 58	0	DA	1,500,000	DA	3,125,000
49	Electric General	336.10 f	2,232,945	S19 W/S	2.539%	S10 W/S	5.289%
50	Common Electric (includes Intangible)	336.11.f	11,264,337	S19 W/S	2.539%	S10 W/S	5.289%
51	TOTAL DEPRECIATION	Sum of Lines 48 through 50	13,497,282		1,842,689		3,838,934
<b>TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)</b>							
<b>LABOR RELATED</b>							
52	Payroll (Note D)	262-263.3.i + 9.i	6,186,223	CP*S19 W/S	1.573%	CP*S10 W/S	3.276%
53	PLANT RELATED						
54	Real Estate	262-263.19.i + 20.i	43,122,055	GP19	3.432%	GP10	7.150%
55	Franchise Tax	262-263	0	GP19	3.432%	GP10	7.150%
56	Gross Receipts Tax			Note N	128,000	Note N	282,000
57	Other (Note E)	262-263	0		0		0
58	TOTAL OTHER TAXES	Sum of Lines 52 and 54 through 57	49,308,278		1,705,286		3,568,012
<b>INCOME TAXES (Note F)</b>							
		$T=1 - (((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p))=$	26.7275%				
59	Composite Tax Rate = T						
60	Gross-up Factor	$1 / (1 - T)$	1.3648				
61	Income Tax Factor	$T/(1-T)$	0.3648				
62	Amortization of Investment Tax Credit (enter negative)	266-267 fn	NA	DA	0	DA	0
63	Amortization of Excess Deferred Income Taxes (enter negative)	Workpaper 3	NA	DA	0	DA	0
64	Tax Effect of Permanent Differences	Workpaper 4, Line 2 Col. (e)	NA	DA	53,455	DA	106,910
65	Income Tax Calculation	(Line 71 * Line 61)	NA	Calc	1,017,782	Calc	2,528,817
66	ITC adjustment	(Line 62 * Line 60)	NA	Calc	0	Calc	0
67	Amortization of Excess Deferred Income Tax Adjustment	(Line 63 * Line 60)	NA	Calc	0	Calc	0
68	Permanent Differences Tax Adjustment	(Line 64 * Line 60)	NA	Calc	72,954	Calc	145,907
69	TOTAL INCOME TAXES	Sum of Lines 65 through 68	NA		1,090,735		2,674,724
<b>RETURN (Note H)</b>							
70	Debt	Workpaper 5 19, Line 12, Col. (j) or Workpaper 6b 10, Line 1 * Line 33	NA	Calc	1,388,008		2,968,929
71	Common Equity and Preferred Stock	Workpaper 5 19, Line 12, Col. (f) or Workpaper 6b 10, Line 3 * Line 33	NA	Calc	2,790,213		6,932,661
72	TOTAL RETURN	Sum of Lines 70 through 71	NA		4,178,220		9,901,590
<b>ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS</b>							
73		(Line 47 + Line 51 + Line 58 + Line 69 + Line 72)	NA		12,900,454		28,490,602
74	REVENUE CREDITS	(Line 100)	NA		(100,000)		(200,000)
<b>ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)</b>							
75		(Line 73 + Line 74)	NA		12,800,454		28,290,602
76	CORRECTIONS	Workpaper 9, Line 11, Col. (b) and Col. (d)	NA		0		0
<b>ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)</b>							
77		Workpaper 7a, Line 5 or Workpaper 7b, Line 5	NA		0		0
78	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 75 through 77	NA		12,800,454		28,290,602
79	ROE Adder	Workpaper 10, Line 33					-
80	Total with ROE Adder	Sum of Lines 78 and 79					28,290,602

(Note P)

**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 Projects	Schedule 10 Projects
<b>TRANSMISSION PLANT ALLOCATOR</b>			
81	Total Electric Plant (Line 94)	1,667,297,886	1,667,297,886
82	Total Transmission Plant (Line 2)	349,276,626	349,276,626
83	Schedule Specific Projects (Line 2)	60,000,000	125,000,000
84	Schedule Specific Projects Plant Allocator (Line 83 / Line 82)	17.178% S19P	35.788% S10P
<b>ELECTRIC WAGE AND SALARY ALLOCATOR</b>			
85	Production 354-355.20.b	0	
86	Transmission 354-355.21.b	7,697,901	
87	Distribution 354-355.23.b	34,953,597	
88	Other 354-355.24, 25, 26.b	9,432,080	
89	Total Sum of Lines 85 through 88	52,083,578	
90	Transmission Wage and Salary Allocator (Line 86 / Line 89)	14.780% T W/S	
91	Schedule Specific Projects Wages and Salaries (Line 86 * Line 84)	1,322,373	2,754,944
92	Schedule Specific Projects Wage and Salary Allocator (Line 91 / Line 89)	2.539% S19 W/S	5.289% S10 W/S
93	Schedule Specific Projects Transmission Wage and Salary Allocator (Line 91 / Line 86)	17.178% S19 W/S T	35.788% S10 W/S T
<b>ELECTRIC COMMON PLANT ALLOCATOR (CE)</b>			
94	Electric 200-201.3.c+6.c	1,667,297,886	% Electric
95	Gas 200-201.3.d+6.d	1,024,681,573	CP= 61.936%
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	2,691,979,459	
<b>REVENUE CREDITS</b>			
98	Account 454, Rent from Electric Property (Note I) 300-301, fn	100,000	200,000
99	Account 456, Other Electric Revenue (Note J) 300-301, fn	-	-
100	Total Revenue Credits	100,000	200,000

**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 are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes		Schedule 19	Schedule 10
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-eighth 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 = 21.00%	
		SIT = 7.25% (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 or 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 wages and salaries) 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 % of transmission wages and salaries) 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.		
M	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 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	1.00000%	1.00000%
	Revenue requirement	12,800,000	28,200,000
	Gross Receipts Tax	128,000	282,000
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.**  
**Worksheet 1: Average Balances for Most Rate Base Items and Transmission Depreciation and Amortization Expenses**  
**Actual or Projected for the 12 Months Ended December 2022**

Gross Operating Property																		
Month	Electric Intangible	Production	Transmission		Distribution	Electric General	Common	Schedule 19 Projects				Total	Schedule 10 Projects					
			204-207, line 58	204-207, line 46				204-207, line 75	204-207, line 19	Project 1	Project 2		Project 3	Project 4	204-207, line 58	204-207, line 58	204-207, line 58	204-207, line 58
FF1 Reference	Account A, line 8																	
1	December '21	52,244,142	-	340,002,312	1,128,989,202	72,919,719	321,450,110	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
2	January	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
3	February	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
4	March	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
5	April	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
6	May	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
7	June	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
8	July	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
9	August	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
10	September	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
11	October	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
12	November	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
13	December '21	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000
14	Average	49,443,833	-	330,041,986	1,102,498,304	75,293,004	330,779,921	10,000,000	50,000,000	-	-	-	-	60,000,000	100,000,000	25,000,000	-	125,000,000

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation																		
Month	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Schedule 19 Projects				Total	Schedule 10 Projects						
							Project 1	Project 2	Project 3	Project 4		Project 1	Project 2	Project 3	Project 4			
FF1 Reference	Internal Worksheet	219, line 20-24	219, line 25	219, line 26	219, line 28	386	219, line 25	219, line 26	219, line 25	219, line 25	219, line 25	219, line 25	219, line 25	219, line 25	219, line 25	219, line 25		
Account A, line 8																		
1	December '21	34,400,733	-	113,361,838	342,304,034	17,336,932	161,566,000	270,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
2	January	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
3	February	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
4	March	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
5	April	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
6	May	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
7	June	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
8	July	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
9	August	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
10	September	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
11	October	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
12	November	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
13	December '21	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000
14	Average	33,818,914	-	118,847,852	380,448,483	17,436,917	172,791,213	250,000	1,000,000	-	-	-	-	1,250,000	2,500,000	500,000	-	3,000,000

Miscellaneous Rate Base Items																
Month	Schedule 19 Projects - Land Held for Future Use	Schedule 10 Projects - Land Held for Future Use	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric, Gas and Steam)	Prepayments	Accumulated Provision for Income and Remeasure	Total	Miscellaneous Current and Amortizable Liabilities								
								214	214	227, line 9	227, line 9	110-111, line 57	112-113, line 28	Line 58	Sum of Columns (a) through (h)	
FF1 Reference	Account A, line 8															
1	December '21	-	-	19,836	16,914,442	28,734,000	4,512,841	13,000,000	-	-	-	-	-	97,572,341		
2	January	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
3	February	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
4	March	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
5	April	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
6	May	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
7	June	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
8	July	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
9	August	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
10	September	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
11	October	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
12	November	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
13	December '21	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		
14	Average	-	-	119,904	19,772,651	29,238,151	4,591,812	13,000,000	-	-	-	-	-	46,941,812		

Deferred Liabilities - Account 242					
Month	Accrued Vacation	Employee Stock Based Compensation		Other	
		NA	NA		
FF1 Reference	Account A, line 8			Sum of Columns (a) through (d)	
41	December '21	1,000,000	2,000,000	-	3,000,000
42	January	1,000,000	2,000,000	-	3,000,000
43	February	1,000,000	2,000,000	-	3,000,000
44	March	1,000,000	2,000,000	-	3,000,000
45	April	1,000,000	2,000,000	-	3,000,000
46	May	1,000,000	2,000,000	-	3,000,000
47	June	1,000,000	2,000,000	-	3,000,000
48	July	1,000,000	2,000,000	-	3,000,000
49	August	1,000,000	2,000,000	-	3,000,000
50	September	1,000,000	2,000,000	-	3,000,000
51	October	1,000,000	2,000,000	-	3,000,000
52	November	1,000,000	2,000,000	-	3,000,000
53	December '21	1,000,000	2,000,000	-	3,000,000
54	Average	1,000,000	2,000,000	-	3,000,000

Schedule 19 Projects - Depreciation Expense					
FF1 Reference	Account A, line 8	Project 1	Project 2	Project 3	Project 4
		NA	NA	NA	NA
57	2022	250,000	625,000	-	-
Account A, Line 48					
3,125,000					

Schedule 19 Projects - Depreciation Expense					
FF1 Reference	Account A, line 8	Project 1	Project 2	Project 3	Project 4
		NA	NA	NA	NA
58	2022	200,000	1,200,000	-	-
Account A, Line 48					
1,000,000					

**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 2022**

	(a)	(b)	(c) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	<b>Nonprorated Items</b>							
	<b>Current Year</b>							
1			0	0	0			(Line 24)
2			0	0	0			(Line 30)
3			0	0	0			(Line 38)
4			0	0	0			(Line 1 + Line 2 + Line 3)
5					2,539%			Appendix A
6				3.432%				Appendix A
7			0	0	0		0	(Line 4 * Line 5 or Line 6)
8			0	0	0		0	Workpaper 2b, Line 7
9			0	0	0		0	(Average of Line 7 + Line 8)
10							(563,242)	From Workpaper 2c, Line 14, Col. (f) or Workpaper 2d, Line 13, Col. (n)
11							(563,242)	

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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
	<b>ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects</b>							
		<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
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	<b>Total</b>	0	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
	<b>ADIT-282 - Includes Only Items Applicable to Schedule 19 Projects</b>							
		<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
25	Accelerated Depreciation - Prorated	-563,242	0	-563,242	0	0		Workpaper 2c, Line 14, Col. (n)
26		0		0				
27		0						
28		0						
29		0						
30	<b>Total</b>	-563,242	0	-563,242	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 19 Projects Related	(e) Plant	(f) Labor	(g)	(h)
	<b>ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects</b>							
		<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
31		0	0	0	0	0		
32		0		0				
33		0						
34		0						
35		0						
36		0						
37		0						
38	<b>Total</b>	0	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 2022**

(a)	(b)	(c) Schedule 10 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
<b>Nonprorated Items</b>							
<b>Current Year</b>							
1	ADIT-190	0	0	0		0	(Line 24)
2	ADIT-282	0	0	0		0	(Line 30)
3	ADIT-283	0	0	0		0	(Line 38)
4	Subtotal	0	0	0		0	(Line 1 + Line 2 + Line 3)
5	Schedule 10 Projects W/S Allocator			5.289%			Appendix A
6	GP Allocator		7.150%				Appendix A
7	End of Year ADIT	0	0	0		0	(Line 4 * Line 5 or Line 6)
8	End of Previous Year ADIT	0	0	0		0	Workpaper 2b, Line 7
9	Average Beginning and End of Year	0	0	0		0	(Average of Line 7 + Line 8)
10	Prorated ADIT					(1,126,484)	From Workpaper 2c, Line 14, Col. (f) or Workpaper 2d, Line 13, Col. (n)
11	Total ADIT					(1,126,484)	

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) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
<b>ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	Total	Excluded					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:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
<b>ADIT-282 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	Total	Excluded					Justification
25	Accelerated Depreciation - Prorated	-1,126,484	0	-1,126,484	0	0	Workpaper 2c, Line 14, Col. (n)
26		0		0			
27		0					
28		0					
29		0					
30	Total	-1,126,484	0	-1,126,484	0	0	

Instructions for Account 282:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 10 Projects Related	(e) Plant	(f) Labor	(g)	(h)
<b>ADIT-283 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	Total	Excluded					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		

Instructions for Account 283:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 2022**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
<b>Nonprorated Items</b>							
	Prior Year						
1	ADIT-190	0	0	0			(Line 20)
2	ADIT-282	0	0	0			(Line 26)
3	ADIT-283	0	0	0			(Line 34)
4	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 19 Projects W/S Allocator				2.539%		Appendix A
6	GP Allocator		3.432%				Appendix A
7	Prior Year ADIT	0	0	0		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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
21	Depreciation - Liberalized Depreciation - Prorated	0	0	0	0	0	Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
27		0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 2022**

(a)	(b)	(c) Schedule 10 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
<b>Nonprorated Items</b>							
	<b>Prior Year</b>						
1	ADIT-190	0	0	0			(Line 20)
2	ADIT-282	0	0	0			(Line 26)
3	ADIT-283	0	0	0			(Line 34)
4	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 10 Projects W/S Allocator				5.289%		Appendix A
6	GP Allocator		7.150%				Appendix A
7	Prior Year ADIT	0	0	0		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) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
<b>ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
8	Alternative Minimum Tax	0	0	0	0		
9	Net Operating Loss	0	0	0	0		
10		0	0	0	0		
11		0	0	0	0		
12		0	0	0	0		
13		0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Instructions for Account 190:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
<b>ADIT-282 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
21	Depreciation - Liberalized Depreciation - Prorated	0	0	0	0		Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0		
23		0	0	0	0		
24		0	0	0	0		
25		0	0	0	0		
26	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Instructions for Account 282:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
<b>ADIT-283 - Includes Only Items Applicable to Schedule 10 Projects</b>							
	<b>Total</b>	<b>Excluded</b>					<b>Justification</b>
27		0	0	0	0		
28		0	0	0	0		
29		0	0	0	0		
30		0	0	0	0		
31		0	0	0	0		
32		0	0	0	0		
33		0	0	0	0		
34	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Instructions for Account 283:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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 2022**

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 Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 19 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation * (k) (j)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount (i) + (m) + (q)	
December 31st balance of Prorated ADIT (Note B)	2020				100.00%	-100,000	-100,000	-100,000	0	3.432%	0	0	0	2.539%	0	0	(100,000)	
January	2021	31	335	365	91.78%	0	-83,333	-76,484	0	3.432%	0	0	0	2.539%	0	0	(76,484)	
February	2021	28	307	365	84.11%	0	-83,333	-70,091	0	3.432%	0	0	0	2.539%	0	0	(70,091)	
March	2021	31	276	365	75.62%	0	-83,333	-63,014	0	3.432%	0	0	0	2.539%	0	0	(63,014)	
April	2021	30	246	365	67.40%	0	-83,333	-56,164	0	3.432%	0	0	0	2.539%	0	0	(56,164)	
May	2021	31	215	365	58.90%	0	-83,333	-49,087	0	3.432%	0	0	0	2.539%	0	0	(49,087)	
June	2021	30	185	365	50.68%	0	-83,333	-42,237	0	3.432%	0	0	0	2.539%	0	0	(42,237)	
July	2021	31	154	365	42.19%	0	-83,333	-35,160	0	3.432%	0	0	0	2.539%	0	0	(35,160)	
August	2021	31	123	365	33.70%	0	-83,333	-28,082	0	3.432%	0	0	0	2.539%	0	0	(28,082)	
September	2021	30	93	365	25.48%	0	-83,333	-21,233	0	3.432%	0	0	0	2.539%	0	0	(21,233)	
October	2021	31	62	365	16.99%	0	-83,333	-14,155	0	3.432%	0	0	0	2.539%	0	0	(14,155)	
November	2021	30	32	365	8.77%	0	-83,333	-7,306	0	3.432%	0	0	0	2.539%	0	0	(7,306)	
December	2021	31	1	365	0.27%	0	-83,333	-228	0	3.432%	0	0	0	2.539%	0	0	(228)	
Prorated Balance		365				-100,000	-1,100,000	-563,242	0			0	0			0	(563,242)	

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 2022**

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 Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 10 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation * (k) (j)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount (i) + (m) + (q)	
December 31st balance of Prorated ADIT (Note B)	2020				100.00%	-200,000	-200,000	-200,000	0	3.432%	0	0	0	2.539%	0	0	(200,000)	
January	2021	31	335	365	91.78%	0	-166,667	-152,968	0	3.432%	0	0	0	2.539%	0	0	(152,968)	
February	2021	28	307	365	84.11%	0	-166,667	-140,183	0	3.432%	0	0	0	2.539%	0	0	(140,183)	
March	2021	31	276	365	75.62%	0	-166,667	-126,027	0	3.432%	0	0	0	2.539%	0	0	(126,027)	
April	2021	30	246	365	67.40%	0	-166,667	-112,329	0	3.432%	0	0	0	2.539%	0	0	(112,329)	
May	2021	31	215	365	58.90%	0	-166,667	-98,174	0	3.432%	0	0	0	2.539%	0	0	(98,174)	
June	2021	30	185	365	50.68%	0	-166,667	-84,475	0	3.432%	0	0	0	2.539%	0	0	(84,475)	
July	2021	31	154	365	42.19%	0	-166,667	-70,320	0	3.432%	0	0	0	2.539%	0	0	(70,320)	
August	2021	31	123	365	33.70%	0	-166,667	-56,164	0	3.432%	0	0	0	2.539%	0	0	(56,164)	
September	2021	30	93	365	25.48%	0	-166,667	-42,466	0	3.432%	0	0	0	2.539%	0	0	(42,466)	
October	2021	31	62	365	16.99%	0	-166,667	-28,311	0	3.432%	0	0	0	2.539%	0	0	(28,311)	
November	2021	30	32	365	8.77%	0	-166,667	-14,612	0	3.432%	0	0	0	2.539%	0	0	(14,612)	
December	2021	31	1	365	0.27%	0	-166,667	-457	0	3.432%	0	0	0	2.539%	0	0	(457)	
Prorated Balance		365				-200,000	-2,200,000	-1,126,484	0			0	0				(1,126,484)	

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 2022**

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

**Account 282 (Note A)**

Days in Period					Projection - Proration of Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 December 31st balance							0						
2 January	31	335	365	91.78%	0	0	0	0	0	0	0	0	0
3 February	28	307	365	84.11%	0	0	0	0	0	0	0	0	0
4 March	31	276	365	75.62%	0	0	0	0	0	0	0	0	0
5 April	30	246	365	67.40%	0	0	0	0	0	0	0	0	0
6 May	31	215	365	58.90%	0	0	0	0	0	0	0	0	0
7 June	30	185	365	50.68%	0	0	0	0	0	0	0	0	0
8 July	31	154	365	42.19%	0	0	0	0	0	0	0	0	0
9 August	31	123	365	33.70%	0	0	0	0	0	0	0	0	0
10 September	30	93	365	25.48%	0	0	0	0	0	0	0	0	0
11 October	31	62	365	16.99%	0	0	0	0	0	0	0	0	0
12 November	30	32	365	8.77%	0	0	0	0	0	0	0	0	0
13 December	31	1	365	0.27%	0	0	0	0	0	0	0	0	0
14 Total	365				0	0		0	0	0	0	0	0

	Schedule 19 Projects		Gross Plant Allocator (Appendix A)		Labor Related (General and Common) W/S Allocator (Appendix A)		Total (g) * (h)	Grand Total (b) + (f) + (i)
	Plant Related	Total (d) * (e)						
Actual Monthly Activity								
15 January	0	0	3.432%	0	0	2.539%	0	0
16 February	0	0	3.432%	0	0	2.539%	0	0
17 March	0	0	3.432%	0	0	2.539%	0	0
18 April	0	0	3.432%	0	0	2.539%	0	0
19 May	0	0	3.432%	0	0	2.539%	0	0
20 June	0	0	3.432%	0	0	2.539%	0	0
21 July	0	0	3.432%	0	0	2.539%	0	0
22 August	0	0	3.432%	0	0	2.539%	0	0
23 September	0	0	3.432%	0	0	2.539%	0	0
24 October	0	0	3.432%	0	0	2.539%	0	0
25 November	0	0	3.432%	0	0	2.539%	0	0
26 December	0	0	3.432%	0	0	2.539%	0	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 2022**

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

**Account 282 (Note A)**

Days in Period					Projection - Proration of Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	0	0	0	0	0	0
3 February	28	307	365	84.11%	0	0	0	0	0	0	0	0	0
4 March	31	276	365	75.62%	0	0	0	0	0	0	0	0	0
5 April	30	246	365	67.40%	0	0	0	0	0	0	0	0	0
6 May	31	215	365	58.90%	0	0	0	0	0	0	0	0	0
7 June	30	185	365	50.68%	0	0	0	0	0	0	0	0	0
8 July	31	154	365	42.19%	0	0	0	0	0	0	0	0	0
9 August	31	123	365	33.70%	0	0	0	0	0	0	0	0	0
10 September	30	93	365	25.48%	0	0	0	0	0	0	0	0	0
11 October	31	62	365	16.99%	0	0	0	0	0	0	0	0	0
12 November	30	32	365	8.77%	0	0	0	0	0	0	0	0	0
13 December	31	1	365	0.27%	0	0	0	0	0	0	0	0	0
14 Total	365				0	0		0	0	0	0	0	0

	Schedule 10 Projects	Plant Related	Gross Plant Allocator (Appendix A)	Total (d) * (e)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
Actual Monthly Activity								
15 January	0	0	3.432%	0	0	2.539%	0	0
16 February	0	0	3.432%	0	0	2.539%	0	0
17 March	0	0	3.432%	0	0	2.539%	0	0
18 April	0	0	3.432%	0	0	2.539%	0	0
19 May	0	0	3.432%	0	0	2.539%	0	0
20 June	0	0	3.432%	0	0	2.539%	0	0
21 July	0	0	3.432%	0	0	2.539%	0	0
22 August	0	0	3.432%	0	0	2.539%	0	0
23 September	0	0	3.432%	0	0	2.539%	0	0
24 October	0	0	3.432%	0	0	2.539%	0	0
25 November	0	0	3.432%	0	0	2.539%	0	0
26 December	0	0	3.432%	0	0	2.539%	0	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 2022**

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

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	ADIT Balances After Remeasurement (Note C) Column (b) + Line 43	Deficient or Excess Accumulated Deferred Taxes at December 31 Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (d)	Protected (P) Unprotected Property (UP) Unprotected Other (UD) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (i)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
<b>Deficient Deferred Income Taxes - amortized to 410.1</b>															
1	FERC Account 190	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
2		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
3		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
4		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
5		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
6	Total FERC Account 190	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
FERC Account 282															
7	Depreciation - Liberalized Depreciation	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
8		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
9		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
10		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
11	Total Account 282	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
FERC Account 283															
12		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
13		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
14		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
15		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
16		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for															
18	Income Taxes				0	0	0		0	0	0	0	0	0	0
19	Gross Up				0	0	0		0	0	0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 192.3				0	0	0		0	0	0	0	0	0	0
<b>Excess Accumulated Deferred Income Taxes - amortized to 411.1</b>															
FERC Account 190															
21		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
22		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
23	Total Account 190	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
FERC Account 282															
24	Depreciation - Liberalized Depreciation	0	0	0	0	0	0	0.000%	0	P	0	0	0	0	0
25		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
29	Total Account 282	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
FERC Account 283															
30		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
31		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
34		0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
35	Total Account 283	0	0	0	0	0	0	0.000%	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for															
36	Income Taxes				0	0	0		0	0	0	0	0	0	0
37	Gross Up				0	0	0		0	0	0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254				0	0	0		0	0	0	0	0	0	0
39	Grand Total				0	0	0		0	0	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 2022**

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

Line	Description	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes	Schedule 10 Projects Allocation Factors (Note B)	Allocated to Schedule 10 Projects	Protected (P) Unprotected Property (UP)	Unprotected Other (UD) (Note B)	Amortization Year	Balance at December 31	Amortization Year	Balance at December 31
		Column (b) - Line 43	Column (b) - Line 43	Column (b) - Line 43	Column (d) - Column (c)	Column (d) - Column (c)	Column (d) + Column (e)	Column (f) + Column (g)	Column (h) + Column (i)	Column (j)	Column (k) - Column (l)	Column (k) - Column (l)	Column (m) - Column (n)	Column (m) - Column (n)	Column (m) - Column (n)
<b>Deficient Deferred Income Taxes - amortized to 410.1</b>															
1	FERC Account 190	0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
2		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
3		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
4		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
5		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
6	Total FERC Account 190	0	0	0	0	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	0	0	0
8		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
9		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
10		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
11	Total Account 282	0	0	0	0	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	0	0	0
13		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
14		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
15		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
16		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for															
18	Income Taxes				0	0	0	0	0	0	0	0	0	0	0
19	Gross Up				0	0	0	0	0	0	0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 192.3				0	0	0	0	0	0	0	0	0	0	0
<b>Excess Accumulated Deferred Income Taxes - amortized to 411.1</b>															
FERC Account 190															
21		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
22		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
23	Total Account 190	0	0	0	0	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	0	0
25		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
26		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
27		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
28		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
29	Total Account 282	0	0	0	0	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	0	0	0
31		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
32		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
33		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
34		0	0	0	0	0	0.000%	0	0	0	0	0	0	0	0
35	Total Account 283	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal Before Being Grossed up for															
36	Income Taxes				0	0	0	0	0	0	0	0	0	0	0
37	Gross Up				0	0	0	0	0	0	0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254				0	0	0	0	0	0	0	0	0	0	0
39	Grand Total				0	0	0	0	0	0	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 2022**

<b>Schedule 19 Projects</b>					
	(a)	(b)	(c)	(d)	(e)
Line #	<b>Tax Effect of Permanent Book/Tax Differences</b>	<b>AFUDC Equity</b>	<b>Other 2</b>	<b>Other 3</b>	<b>Total</b>
	FF1 Reference	336-337 fn			
1	Amount	200,000	-	-	200,000
2	Income Tax Effect	53,455	0	0	53,455
Ref		Line 1 * Composite Tax Rate	Line 1 * Composite Tax Rate	Line 1 * Composite Tax Rate	Sum of Columns (b), (c) and (d)

<b>Schedule 10 Projects</b>					
	(a)	(b)	(c)	(d)	(e)
Line #	<b>Tax Effect of Permanent Book/Tax Differences</b>	<b>AFUDC Equity</b>	<b>Other 2</b>	<b>Other 3</b>	<b>Total</b>
	FF1 Reference	336-337 fn			
3	Amount	400,000	-	-	400,000
4	Income Tax Effect	106,910	0	0	106,910
Ref		Line 3 * Composite Tax Rate	Line 3 * Composite Tax Rate	Line 3 * Composite Tax Rate	Sum of Columns (b), (c) and (d)

**Orange and Rockland Utilities, Inc.**  
**Worksheet 5: Project Return (Schedule 19 Projects)**  
**Actual or Projected for the 12 Months Ended December 2022**

Line #	(b) (c) (d)			(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
	Gross Plant in Service	Allocated	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant - Using Allocator	Net Common Plant - Using Allocator	Deferred Income Taxes - Using Allocator	Accumulated (Excess)/ Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base	
Reference	Worksheet 1, Line 14	Calculated	Worksheet 1, 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)	Sum of Col. (e) through Col. (l)	
1	10,000,000	16.67%	(250,000)	9,750,000	2,271	66,820	414,441	(93,874)	-	-	349,368	10,489,027	
2	50,000,000	83.33%	(1,000,000)	49,000,000	11,355	334,101	2,072,205	(469,368)	-	-	1,746,842	52,695,135	
3	-	0.00%	-	-	-	-	-	-	-	-	-	-	
4	-	0.00%	-	-	-	-	-	-	-	-	-	-	
5	-	0.00%	-	-	-	-	-	-	-	-	-	-	
6	Total	60,000,000	100.00%	(1,250,000)	58,750,000	13,626	400,921	2,486,646	(563,242)	0	-	2,096,211	63,184,162
Reference					Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Appendix A, Line 23	Appendix A, Line 24	Appendix A, Line 26	Appendix A, Line 32		

Reference	Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Col.	Attachment 6a 19, Line 4, Line 9, Line 14, or Line 19	Col. (b) * Col. (c)	Attachment 6a 19, Lines 2 + 3, Lines 7 + 8, Lines 12 + 13 or Lines 17 + 18	Col. (b) * Col. (e)	Attachment 6a 19, Line 1, Line 5, Line 10 or Line 15	Col. (b) * Col. (h)
7	10,489,027	6.65%	697,076	4.42%	463,195	2.20%	230,419
8	52,695,135	6.65%	3,501,995	4.42%	2,327,017	2.20%	1,157,589
9	-	6.65%	-	4.42%	-	2.20%	-
10	-	6.65%	-	4.42%	-	2.20%	-
11	-	-	-	-	-	-	-
12	Total	63,184,162	4,199,071		2,790,213		1,388,008

Project Grouping	Schedule 19 Projects Included in Each Project Group		
	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 3			
Project Grouping 4			

**Orange and Rockland Utilities, Inc.**  
**Worksheet 6a19: Project Cost of Capital (Schedule 19 Projects)**  
**Actual or Projected for the 12 Months Ended December 2022**

Line #		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>Project 1</b>		<b>(Note A)</b>									
		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>	<b>WACC</b>						
1	Long Term Debt	Line 33, Col. (i)	1,058,781,365	51.3%	4.279%	2.20%			ROE per New York Public Service Commission, Case No.		9.20%
2	Customer Deposits	Note B	-	0.7%	5.000%	0.03%					
2	Preferred Stock	Line 33, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling		11.20%
3	Common Stock	Line 33, Col. (d)	944,531,274	48.0%	9.200%	4.42%					
4	<b>Total Capitalization</b>		<b>2,003,312,639</b>	<b>100.0%</b>	<b>Col. (j)</b>	<b>6.65%</b>					

<b>Project 2</b>		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>	<b>WACC</b>						
5	Long Term Debt	Line 33, Col. (i)	1,058,781,365	51.3%	4.279%	2.20%			ROE per New York Public Service Commission, Case No.		9.20%
6	Customer Deposits	Note B	-	0.7%	5.000%	0.03%					
7	Preferred Stock	Line 33, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling		11.20%
8	Common Stock	Line 33, Col. (d)	944,531,274	48.0%	9.200%	4.42%					
9	<b>Total Capitalization</b>		<b>2,003,312,639</b>	<b>100.0%</b>	<b>Col. (j)</b>	<b>6.65%</b>					

<b>Project 3</b>		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>	<b>WACC</b>						
10	Long Term Debt	Line 33, Col. (i)	1,058,781,365	51.3%	4.279%	2.20%			ROE per New York Public Service Commission, Case No.		9.20%
11	Customer Deposits	Note B	-	0.7%	5.000%	0.03%					
12	Preferred Stock	Line 33, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling		11.20%
13	Common Stock	Line 33, Col. (d)	944,531,274	48.0%	9.200%	4.42%					
14	<b>Total Capitalization</b>		<b>2,003,312,639</b>	<b>100.0%</b>	<b>Col. (j)</b>	<b>6.65%</b>					

<b>Project 4</b>		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>	<b>WACC</b>						
15	Long Term Debt	Line 33, Col. (i)	1,058,781,365	51.3%	4.279%	2.20%			ROE per New York Public Service Commission, Case No.		9.20%
16	Customer Deposits	Note B	-	0.7%	5.000%	0.03%					
17	Preferred Stock	Line 33, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling		11.20%
18	Common Stock	Line 33, Col. (d)	944,531,274	48.0%	9.200%	4.42%					
19	<b>Total Capitalization</b>		<b>2,003,312,639</b>	<b>100.0%</b>	<b>Col. (j)</b>	<b>6.65%</b>					

	<b>Common Equity</b>				<b>Long-term Debt</b>					
	<b>Total</b>	<b>Less: Preferred Stock</b>	<b>Less: Accumulated Other Comprehensive Income</b>	<b>Common Equity for Capitalization Col. (a) - Col. (b)</b>	<b>Total</b>	<b>Unamortized Gains on Recquired Debt</b>	<b>Unamortized Debt Expense</b>	<b>Unamortized Loss on Recquired Debt</b>	<b>Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - Col. (h)</b>	
20	December	888,228,297	-	(5,007,069)	893,235,366	974,295,363	-	6,422,100	1,257,111	966,616,152
21	January	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
22	February	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
23	March	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
24	April	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
25	May	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
26	June	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
27	July	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
28	August	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
29	September	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
30	October	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
31	November	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
32	December	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
33	<b>Average</b>				<b>944,531,274</b>					<b>1,058,781,365</b>

34	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66, 67)	45,303,747		
35	Long-Term Debt	(Line 33, Col. (i))	1,058,781,365		
36	Long-term Debt Interest Rate	(Line 34 / Line 35)	4.279%		
37	Preferred Dividends	118-119c, l.29	-		
38	Preferred Stock	(Line 33, Col. (b))	-		
39	Preferred Stock Rate	(Line 37 / Line 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 structure 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 2022**

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>					
1	Long Term Debt	Line 18, Col. (i)	1,058,781,365	52.9%	4.279%	2.26%			
2	Preferred Stock	Line 18, Col. (b)	-	0.0%	0.000%	0.00%			
3	Common Stock	Line 18, Col. (d)	944,531,274	47.1%	11.200%	5.28%			
4	<b>Total Capitalization</b>		<b>2,003,312,639</b>	<b>100.0%</b>	<b>(Note 1)</b>	<b>7.54%</b>			

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

Month	Common Equity				Long-term Debt				
	Total	Less: Preferred Stock	Accumulated Other Comprehensive Income	Common Equity Capitalization Col. (a) - Col. (b)	Total	Unamortized Gains on Recquired Debt	Unamortized Debt Expense	Unamortized Loss on Recquired Debt	Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - Col. (h)
5 December	888,228,297	-	(5,007,069)	893,235,366	974,295,363	-	6,422,100	1,257,111	966,616,152
6 January	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
7 February	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
8 March	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
9 April	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
10 May	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
11 June	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
12 July	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
13 August	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
14 September	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
15 October	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
16 November	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
17 December	931,549,309	-	(17,256,624)	948,805,933	1,074,326,855	-	6,783,361	1,081,695	1,066,461,799
18 Average	-	-	-	944,531,274	-	-	-	-	1,058,781,365

19	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66, 67)	45,303,747
20	Long-Term Debt	(Line 18, Col. (i))	1,058,781,365
21	Long-term Debt Interest Rate	(Line 19 / Line 20)	4.279%
22	Preferred Dividends	118-119c, 1.29	-
23	Preferred Stock	(Line 18, Col. (b))	-
24	Preferred Stock Rate	(Line 22 / Line 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 2022**  
**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 true-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 Interest Rate	Actual Interest Rate	Interest 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
6	F	Interest Rate True-up (Note 1)	0	0

Where:  
 $i =$  average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		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 2022**  
**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 true-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 Interest Rate	Actual Interest Rate	Interest 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
6	F	Interest Rate True-up from (Note 1)	0	0

Where:  
 $i =$  average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	Average		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 2022**

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
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%
<u>Electric General and Intangible</u>		
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%
<u>Common</u>		
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 2022**

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.			
Schedule 19 Projects		(a)	(b)	Schedule 10 Projects		(c)	(d)
Line No.	Description	Source	Revenue Impact of Correction	Calendar Year	Description	Source	Revenue Impact of Correction
			Revenue Requirement				Revenue 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	Interest on Correction	(Line 7 * Line 8 * Line 9)	0		Interest on Correction	(Line 7 * Line 8 * 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 True-up 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 2022**

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)
1	Gross Transmission Plant	Appendix A, Line 2	60,000,000
2	Accumulated Depreciation - Transmission	Appendix A, Line 10	(1,250,000)
3	Direct Assignable Rate Base	(Sum of Lines 1 + 2)	<u>58,750,000</u>
4	O&M TRANSMISSION EXPENSE	Appendix A, Line 47	4,083,524
5	TAXES OTHER THAN INCOME TAXES	Appendix A, Line 58	1,705,286
6	GENERAL AND COMMON DEPRECIATION EXPENSE	Appendix A, Line 49 + Line 50	342,689
7	REVENUE CREDITS	Appendix A 1, Line 74	<u>(100,000)</u>
8	TOTAL	(Sum of Lines 4 through 7)	6,031,498
9	Annual Factor for Expenses	Line 8 / Line 1	10.05%
10	INCOME TAXES	Appendix A 1, Line 69	1,090,735
11	Annual Factor for Income Taxes	Line 10 / Line 3	1.86%

Line No.	Project Name and #	Gross Plant (\$)	Annual Factor for Expenses	Annual Expenses Without Depreciation (\$)	Accumulated Depreciation (\$)	Direct Assignable Rate Base	Annual Allocation Factor for Income Taxes	Annual Income Tax Charge (\$)	Return	Project Depreciation (\$)	Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Corrections	Net Revenue Requirement (\$)
	Reference	Workpaper 1-RB Items, Line 14	Line 9	Col.2 * Col. 3	Workpaper 1-RB Items, Line 28	Col.2 + Col. 5	Line 11	Col.6 + Col. 7	Workpaper 5- Project Return, Line 7 through 11	Workpaper 1-RB Items, Line 58	Col.4 + Col. 8 + Col. 9 + 10	Note A	Note B	Col.11 + Col. 12 + Col. 13
12	Schedule 19 Projects													
13	Project 1	10,000,000	10.05%	1,005,260	(250,000)	9,750,000	1.86%	181,016	697,078	250,000	2,133,341	-	-	2,133,341
14	Project 2	50,000,000	10.05%	5,026,248	(1,000,000)	49,000,000	1.86%	909,720	3,501,995	1,250,000	10,687,963	-	-	10,687,963
15	Project 3	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
16	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
17	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
18	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
19	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
20	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
21	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
22	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
23	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
24	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
25	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
26	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
27	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
28	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
29	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
30	-	-	10.05%	-	-	-	1.86%	-	-	-	-	-	-	-
31	Total	60,000,000		6,031,498	(1,250,000)	58,750,000		1,090,735	4,199,071	1,500,000	12,821,305	-	-	12,821,305

**Notes**  
A True-up adjustment is from Workpaper 7a19 and allocated to Schedule 19 Projects using Col. 13.  
B Corrections are from Workpaper 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 2022**

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)
1	Gross Transmission Plant	Appendix A, Line 2	125,000,000
2	Accumulated Depreciation - Transmission	Appendix A, Line 10	(3,000,000)
3	Direct Assignable Rate Base	(Sum of Lines 1 + 2)	122,000,000
4	O&M TRANSMISSION EXPENSE	Appendix A, Line 47	8,507,341
5	TAXES OTHER THAN INCOME TAXES	Appendix A, Line 58	3,568,012
6	GENERAL AND COMMON DEPRECIATION EXPENSE	Appendix A, Line 49 + Line 50	713,934
7	REVENUE CREDITS	Appendix A 1, Line 74	(200,000)
8	TOTAL	(Sum of Lines 4 through 7)	12,589,288
9	<b>Annual Factor for Expenses</b>	Line 8 / Line 1	<b>10.07%</b>
10	RETURN AND INCOME TAXES	Appendix A 1, Line 69 + 72	12,576,314
11	<b>Annual Factor for Return and Income Taxes</b>	Line 10 / Line 3	<b>10.31%</b>
12	Value of 100 Basis Points ROE Adder	Workpaper 11, Line 8	785,030
13	Annual Factor Based Upon Direct Assignable Rate Base	Line 12 / Line 3	0.64%

Line No.	Project Name and #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Gross Plant (\$)	Annual Factor for Expenses	Annual Expenses Without Depreciation (\$)	Accumulated Depreciation (\$)	Direct Assignable Rate Base	Annual Allocation Factor for Return and Income Taxes	Annual Return Charge (\$)	Project Depreciation Expense (\$)	Annual Revenue Requirement (\$)	Incentive Return In Basis Points	Incentive Return (\$)	Total Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Corrections	Net Revenue Requirement (\$)	
	Reference	Workpaper 1-RB Items, Line 14	Line 9	Col. 2 * Col. 3	Workpaper 1-RB Items, Line 28	Col. 2 + Col. 5	Line 11	Col. 6 + Col. 7	Workpaper 1-RB Items, Line 57	Col. 4 + Col. 8 + Col. 9	Note C	Col. 6 * Col. 11 / 1.00% * Workpaper 11-ROE Adder Line 8	Col. 10 + Col. 12	Note A	Note B	Col. 13 + Col. 14 + Col. 15	
14	Schedule 10 Projects		10.07%	10,071,430	(2,500,000)	97,500,000	10.31%	10,050,743	2,500,000	22,622,173	0.00%	0	22,622,173	-	-	22,622,173	
15	Project 1	100,000,000	10.07%	10,071,430	(2,500,000)	97,500,000	10.31%	10,050,743	2,500,000	22,622,173	0.00%	0	22,622,173	-	-	22,622,173	
16	Project 2	25,000,000	10.07%	2,517,858	(500,000)	24,500,000	10.31%	2,525,571	625,000	5,668,409	0.00%	0	5,668,409	-	-	5,668,409	
17	Project 3	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
18	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
19	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
20	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
21	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
22	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
23	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
24	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
25	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
26	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
27	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
28	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
29	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
30	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
31	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
32	-	-	10.07%	-	-	-	10.31%	-	-	-	0.00%	-	-	-	-	-	
33	Total	125,000,000		12,589,288	(3,000,000)	122,000,000		12,576,314	3,125,000	28,290,602		-	28,290,602	-	-	28,290,602	

**Notes**  
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 1  
Project 2  
Project 3  
D Ties to Appendix A, Line 80, Col. (7)

**Orange and Rockland Utilities, Inc.**  
**Workpaper 11: ROE Adder (Schedule 10 Projects)**

**Actual or Projected for the 12 Months Ended December 2022**

Line #	(a)	(b)	(c)	(d)	(e)	
<b>Change in WACC for 100 basis point ROE Adder</b>						
		<b>Capitalization</b>	<b>%s</b>	<b>Cost Rates</b>	<b>WACC</b>	
1	Long Term Debt	From Workpaper 6b10	1,058,781,365	52.9%	0.000%	0.00%
2	Preferred Stock	From Workpaper 6b10	-	0.0%	0.000%	0.00%
3	Common Stock	From Workpaper 6b10	944,531,274	47.1%	1.000%	<u>0.47%</u>
4	Total Capitalization		<u>2,003,312,639</u>	100.0%		0.47%
5	Income Taxes	Line 4 * Appendix A, Line 61				<u>0.17%</u>
6	Total	Line 4 + Line 5				0.64%
7	Direct Assignable Rate Base	Workpaper 10b10, Line 3				<u>122,000,000</u>
8	Value of 100 basis points	Line 6 * Line 7				785,030