Section 6.19.8.2.2 Formula Rate Template



Consolidated Edison Company of New York, Inc. Transmission Formula Rate

Schedule 19 and Schedule 10 ProjectsActual or Projected for the 12 Months Ended December …. Index

Workpaper Tab Description Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 A Appendix A Projects

|  |  |  |  |
| --- | --- | --- | --- |
|  | 1 RB Items |  | Average Balances for Most Rate Base Items and Transmission Depreciation  and Amortization Expenses |

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

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

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

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

2c19 ADIT Proration Projected (Schedule 19 Projects) Proration of Projected Accumulated Deferred Income Taxes

2c10 ADIT Proration Projected (Schedule 10 Projects) Proration of Projected Accumulated Deferred Income Taxes

2d19 ADIT Proration Actual (Schedule 19 Projects) Proration of Actual Accumulated Deferred Income Taxes

2d10 ADIT Proration Actual (Schedule 10 Projects) Proration of Actual Accumulated Deferred Income Taxes

3a19 EADIT (Schedule 19 Projects) Excess Accumulated Deferred Income Tax Rate Base and Amortization

3b10 EADIT (Schedule 10 Projects) Excess Accumulated Deferred Income Tax Rate Base and Amortization

4 IT Permanent Differences Permanent Book/Tax Differences

5 Project Return (Schedule 19 Projects) Return on Schedule 19 Projects

6a19 Project Cost Of Capital (Schedule 19 Projects) Schedule 19 Projects Cost of Capital

6b10 Cost Of Capital (Schedule 10 Projects) Schedule 10 Projects Cost of Capital

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 7a19 | |  | Annual True-up Adjustment (Schedule 19  Projects) Schedule 19 Projects Annual True-up Adjustment | | |
|  | 7b10 | |  | Annual True-up Adjustment (Schedule 10  Projects) Schedule 10 Projects Annual True-up Adjustment | | |
|  | | 8 Depreciation Rates | | |  | Depreciation Rates Approved by the Commission and Used to Determine  Schedule 19 Projects and Schedule 10 Projects Depreciation and Amortization  Expense | |

9 Corrections Prior Period Corrections

10a19 Schedule 19 Project ATRRs ATRRs for Schedule 19 Projects

10b10 Schedule 10 Project ATRRs ATRRs 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



Consolidated Edison Company of New York, 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 Workpaper 1, Line 14, Col. (c) 0 NA 0 NA 0

Workpaper 1, Line 14, Col. (d), Col. (m) or Col.

2 Transmission (s) 0 DA 0 DA - 3 Distribution Workpaper 1, Line 14, Col. (e) 0 NA 0 NA -4 Electric General Workpaper 1, Line 14, Col. (f) 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 5 Electric Intangible Workpaper 1, Line 14, Col. (b) 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 6 Common Workpaper 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 Workpaper 1, Line 28, Col. (c) - NA 0 NA 010 Transmission Workpaper 1, Line 28, Col. (d) or Col. (m) - DA - DA - 11 Distribution Workpaper 1, Line 28, Col. (e) - NA 0 NA 0 12 Electric General Workpaper 1, Line 28, Col. (f) - S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 13 Electric Intangible Workpaper 1, Line 28, Col. (b) - S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 14 Common Workpaper 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 Workpaper 1, Line 42, Col. (h) or (i) NA DA 0 0

|  |  |  |  |
| --- | --- | --- | --- |
|  | 27 |  | CONSTRUCTION WORK IN PROCESS IN  RATE BASE Workpaper 1, Line 72, Col. (e) 0 NA 0 0 |

28 UNAMORTIZED ABANDONED PLANT Workpaper 1, Line 86, Col. (e) 0 NA 0 0

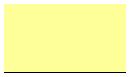
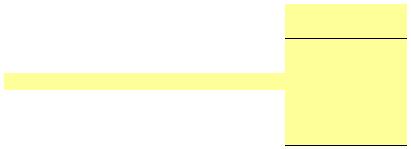
OTHER RATE BASE ITEMS

29 Cash Working Capital (Line 49 times 45/360) NA #DIV/0! #DIV/0!30 Materials & Supplies - Transmission Workpaper 1, Line 42, Col. (d) 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0! Materials and Supplies - Assigned to

31 Construction Workpaper 1, Line 42, Col. (e) 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0! 32 Prepayments Workpaper 1, Line 42, Col. (f) 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0! 33 Unfunded Liabilities Workpaper 1, Line 42, Col. (i) - CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0! 34 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 29 through 33) NA #DIV/0! #DIV/0!

|  |  |  |  |
| --- | --- | --- | --- |
|  | 35 RATE BASE |  | (Line 22 + Line 25 + Line 26 + Line 27 + Line 28  + Line 34 ) 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



Consolidated Edison Company of New York, 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)

36 Transmission - Direct Assign 320-323.112.b fn NA DA 0 DA 0 37 Transmission - Allocate 320-323.112.b fn 0 38 Less: EPRI Dues in Account 566 352-353.17.f 0

39 Subtotal - Transmission to Allocate Line 37 - Line 38 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0!40 Electric A&G 320-323.197.b 0 41 Less: EPRI Dues in A&G 352-353 0

42 Less: Regulatory Commission Expenses 320-323.189.b 0 43 Less: Property Insurance 320-323.185.b 0 44 Less: Account 930.2 Items Note L 0

45 Adjusted Electric A&G Line 40 - Line 41 - Line 42 - Line 43 - Line 44 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! Plus: Transmission Related Regulatory

46 Expenses (Note E) 350-351 fn 0 S19P #DIV/0! #DIV/0! S10P #DIV/0! #DIV/0! Plus: Direct Assigned Regulatory

47 Commission Expenses 350-351 fn NA DA 0 DA 048 Plus: Property Insurance 320-323.185.b 0 GPE19 #DIV/0! #DIV/0! GPE10 #DIV/0! #DIV/0!49 TOTAL O&M Sum of Lines 36 through 48 NA #DIV/0! #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

50 Transmission 336.7f or Workpaper 1, Line 58 or Line 57 0 DA 0 DA - 51 Electric General 336.10 f 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 52 Common Electric (includes Intangible) 336.11.f 0 S19 W/S #DIV/0! #DIV/0! S10 W/S #DIV/0! #DIV/0! 53 Amortization of Abandoned Plant Workpaper 1, Line 87, Col. (e) 0 NA 0 DA - 54 TOTAL DEPRECIATION Sum of Lines 50 through 53 0 #DIV/0! #DIV/0!

TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)

LABOR RELATED

55 Payroll (Note D) 262-263.35+262-263.36. l 0 CP\*S19 W/S #DIV/0! #DIV/0! CP\*S10 W/S #DIV/0! #DIV/0!56 PLANT RELATED

57 Real Estate 262-263.4.l 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0! 58 Franchise Tax 262-263.28.l 0 GP19 #DIV/0! #DIV/0! GP10 #DIV/0! #DIV/0!59 Gross Receipts Tax Note N 0 Note N - 60 Other (Note E) 262-263 0 0 0 61 TOTAL OTHER TAXES Sum of Lines 55 and 57 through 60 0 #DIV/0! #DIV/0!

INCOME TAXES (Note F)

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

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

63 Gross-up Factor 1 / (1 - T) 0.0000 64 Income Tax Factor T/(1-T) 0.0000

Amortization of Investment Tax Credit (enter

65 negative) 266-267.11. f, fn NA DA 0 DA 0 Amortization of Excess Deferred Income Taxes

66 (enter negative) Workpaper 3 NA DA 0 DA 0 67 Tax Effect of Permanent Differences Workpaper 4, Line 2 Col. (e) NA DA - DA -68 Income Tax Calculation (Line 74 \* Line 64) NA Calc #DIV/0! Calc #DIV/0! 69 ITC adjustment (Line 65 \* Line 63) NA Calc 0 Calc 0 Amortization of Excess Deferred Income Tax

70 Adjustment (Line 66 \* Line 63) NA Calc 0 Calc 071 Permanent Differences Tax Adjustment (Line 67 \* Line 63) NA Calc 0 Calc 072 TOTAL INCOME TAXES Sum of Lines 68 through 71 NA #DIV/0! #DIV/0!

RETURN (Note H)

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

73 Debt 6b 10, Line 1 \* Line 35 NA Calc #DIV/0! #DIV/0! Workpaper 5 19, Line 12, Col. (f) or Workpaper

74 Common Equity and Preferred Stock 6b 10, Line 3 \* Line 35 NA Calc #DIV/0! #DIV/0!75 TOTAL RETURN Sum of Lines 73 through 74 NA #DIV/0! #DIV/0!

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 76 |  | ANNUAL TRANSMISSION REVENUE  REQUIREMENT BEFORE REVENUE  CREDITS |  | (Line 49 + Line 54 + Line 61 + Line 72 + Line  75) NA #DIV/0! #DIV/0! |

77 REVENUE CREDITS (Line 103) NA - -

|  |  |  |  |
| --- | --- | --- | --- |
|  | 78 |  | ANNUAL TRANSMISSION REVENUE  REQUIREMENT (ATRR) (Line 76 + Line 77) NA #DIV/0! #DIV/0! |

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | 80 |  | ANNUAL TRUE-UP ADJUSTMENT (ATU)  (Note G) |  | Workpaper 7a, Line 5 or Workpaper 7b,  Line 5 NA 0 0 |

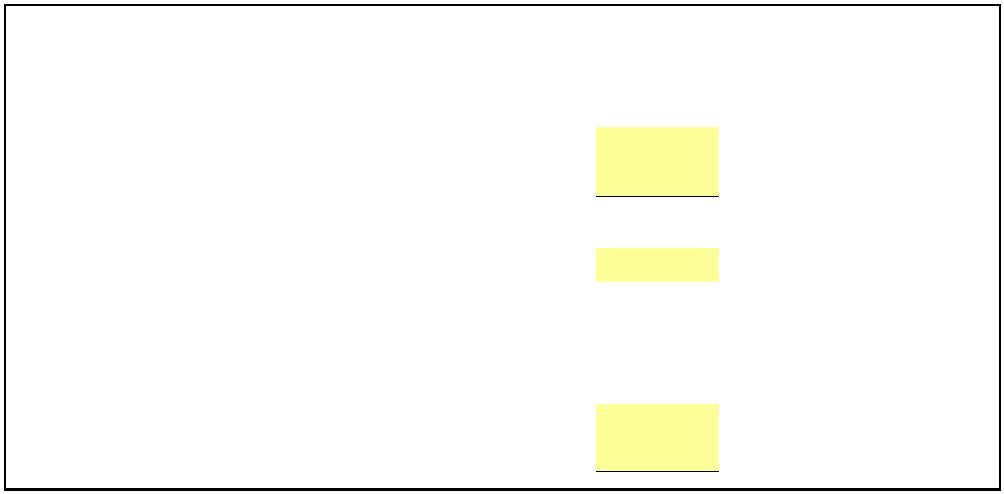
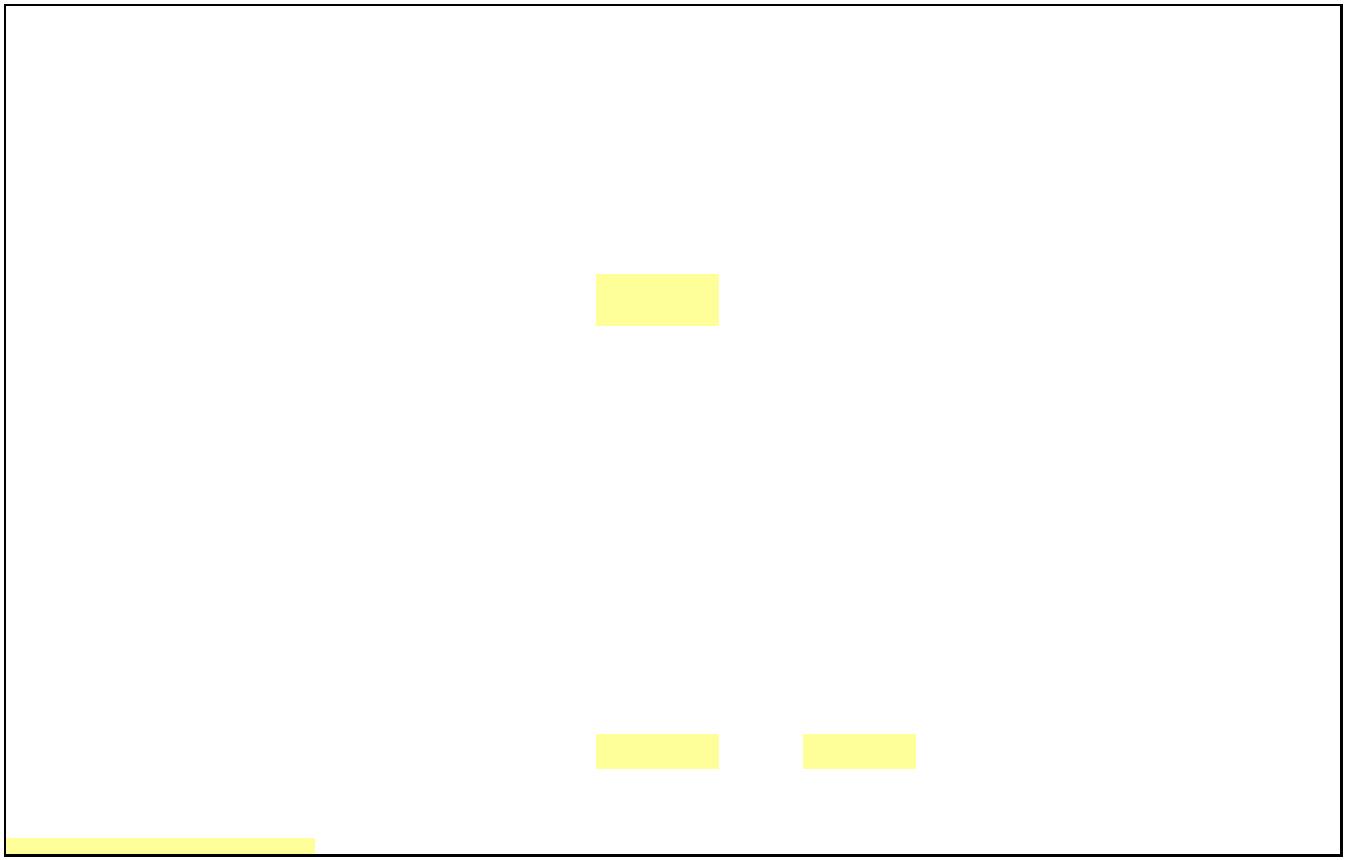
81 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 78 through 80 NA #DIV/0! #DIV/0!

ROE ADDITION OF 25 BASIS POINTS FOR NYISO'S PUBLIC POLICY TRANSMISSION PLANNING PROCESS (PPTPP) PROJECTS

82 (Note O) Workpaper 10b10, Line 34, Col. 16 Note Q #DIV/0!

|  |  |  |  |
| --- | --- | --- | --- |
|  | 83 |  | TOTAL WITH ROE ADDITION FOR PPTPP  PROJECTS Sum of Lines 81 and 82 #DIV/0!  (Note P) (Note P) |

Formula Rate - Non-Levelized Rate Formula Template Actual or Projected for the 12 Months Ended December …. Utilizing FERC Form 1 Data



Consolidated Edison Company of New York, 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

84 Total Electric Plant (Line 97) 0 085 Total Transmission Plant (Line 2) 0 086 Schedule Specific Projects (Line 2) 0 -87 Schedule Specific Projects Plant Allocator (Line 86 / Line 85) #DIV/0! S19P #DIV/0! S10P

ELECTRIC WAGE AND SALARY ALLOCATOR

88 Production 354-355.20.b 089 Transmission 354-355.21.b 090 Distribution 354-355.23.b 091 Other 354-355.24,25,26.b 092 Total Sum of Lines 88 through 91 0 93 Transmission Wage and Salary Allocator (Line 89 / Line 92) #DIV/0! T W/S

94 Schedule Specific Projects Wages and Salaries (Line 89 \* Line 87) #DIV/0! #DIV/0! Schedule Specific Projects Wage and Salary

95 Allocator (Line 94 / Line 92) #DIV/0! S19 W/S #DIV/0! S10 W/S Schedule Specific Projects Transmission Wage

96 and Salary Allocator (Line 94 / Line 89) #DIV/0! S19 W/S T #DIV/0! S10 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric 97 Electric 200-201.3.c+6.c 098 Gas 200-201.3.d+6.d 0 CP= #DIV/0! (Line 97 / Line

99 Steam 200-201.3.e+6.e 0 100)100 Total (excludes common) Sum of Lines 97 through 99 0

|  |  |  |  |
| --- | --- | --- | --- |
|  | 101 |  | Schedule 19 Schedule 10  REVENUE CREDITS Projects Projects  Account 454, Rent from Electric Property (Note  I) 300-301, fn - - |

Account 456, Other Electric Revenue (Note J)

102 300-301, fn - -

103 Total Revenue Credits - -

Formula Rate - Non-Levelized Transmission Formula Rate Template Actual or Projected for the 12 Months Ended December …. Utilizing FERC Form 1 Data

Consolidated Edison Company of New York, 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

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 electricS19 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 Con Edison 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.

Con Edison 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,M but not both.

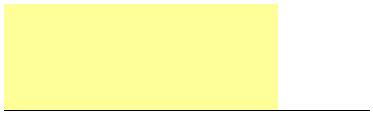
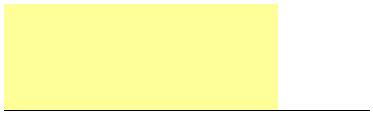
N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in the ATRR for Schedule 19 and Schedule 10 Projects is as follows: Schedule 19 Schedule 10

Gross receipt tax rate 0.00000% 0.00000%Revenue requirement - - Gross Receipts Tax - -

O The impact of an additional 25 basis points for the ROE on projects resulting from the NYISO's Public Policy Transmission Planning Process under Attachment Y. P By project ATRRs are on Workpaper 10a for Schedule 19 Projects and Workpaper 10b for Schedule 10 Projects.Q Schedule 19 projects are not eligible for any ROE incentive adders.

R For future use

Consolidated Edison Company of New York, 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 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 Sum of Columns through (l) (n) through (r)

Appendix A line # 5 1 2 3 4 6 2 2 2 2 2 2 2 2 2 2 2 2 1 December '20 - - - - - - - - - - - - - - - - 2 January '21 - - - - - - - - - - - - - - - - 3 February - - - - - - - - - - - - - - - - 4 March - - - - - - - - - - - - - - - - 5 April - - - - - - - - - - - - - - - - 6 May - - - - - - - - - - - - - - - - 7 June - - - - - - - - - - - - - - - - 8 July - - - - - - - - - - - - - - - - 9 August - - - - - - - - - - - - - - - -10 September - - - - - - - - - - - - - - - -11 October - - - - - - - - - - - - - - - -12 November - - - - - - - - - - - - - - - -13 December '21 - - - - - - - - - - - - - - - -14 Average - - - 0 0 0 0 0 0 0 0 - 0 0 0 0 0 -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

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

200-201 l. 18d - Workpaper

FF1 Reference

1-RB Items Line 45, Col. 219, lines. 20-24 fn 219, line 25 fn 219, line 26 fn 219, line 28 fn 355 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 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

(c) - Col. (d) - Col. (e) - Col. through (l) (n) through (r)

(f)

Appendix A line # 13 9 10 11 12 14 10 10 10 10 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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | 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  Injuries and Damages |  | Miscellaneous Current  and Accrued Liabilities Total |

214, line TBD 214, line TBD 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 43 to Line 56

Appendix A line # 11 11 30 31 32 3329 December '20 - - - - - - - -30 January '21 - - - - - - - -31 February - - - - - - - -32 March - - - - - - - -33 April - - - - - - - -34 May - - - - - - - -35 June - - - - - - - -36 July - - - - - - - -37 August - - - - - - - -38 September - - - - - - - -39 October - - - - - - - -40 November - - - - - - - -41 December '21 - - - - - - - -42 Average 0 0 0 0 0 0 0 0

Unfunded Liabilities - Account 242

Accrued Vacation

Employee Stock Based Other

Month Total

NA NA NA Sum of Columns (b)

FF1 Reference

Appendix A line # NA43 December '20 - - - -44 January '21 - - - -45 February - - - -46 March - - - -47 April - - - -48 May - - - -49 June - - - -50 July - - - -51 August - - - -52 September - - - -53 October - - - -54 November - - - -55 December '21 - - - -56 Average 0 0 0 0

Schedule 10 Projects - Depreciation Expense

Project 1 Project 2 Project 3 Project 4 Total FF1 Reference 336 fn 336 fn 336 fn 336 fn

Appendix A line # NA NA NA NA 50

57 2021 - - - - -

Schedule 19 Projects - Depreciation Expense

Project 1 Project 2 Project 3 Project 4 Total FF1 Reference 336 fn 336 fn 336 fn 336 fn

Appendix A line # NA NA NA NA 50

58 2021 - - - - -

Construction Work in Progress in Rate Base - Schedule 10 Projects

Month Project 1 Project 2 Project 3 Total

216 fn 216 fn 216 fn Sum of Columns (b)

FF1 Reference

Appendix A line # NA NA NA 2759 December '20 - - - -60 January '21 - - - -61 February - - - -62 March - - - -63 April - - - -64 May - - - -65 June - - - -66 July - - - -67 August - - - -68 September - - - -69 October - - - -70 November - - - -71 December '21 - - - -72 Average 0 0 0 0

Unamortized Abandoned Plant - Schedule 10 Projects

Month Project 1 Project 2 Project 3 Total

230b fn 230b fn 230b fn Sum of Columns (b) through (d)

FF1 Reference

Appendix A line # NA NA NA 2873 December '20 - - - -74 January '21 - - - -75 February - - - -76 March - - - -77 April - - - -78 May - - - -79 June - - - -80 July - - - -81 August - - - -82 September - - - -83 October - - - -84 November - - - -85 December '21 - - - -86 Average 0 0 0 0

Abandoned Plant Amortization Expense - Schedule 10 Projects

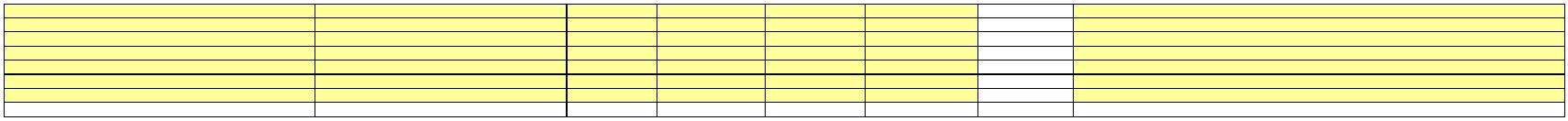
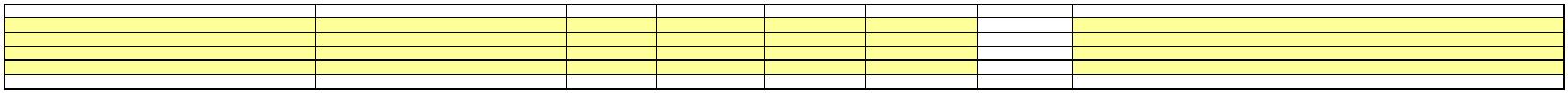
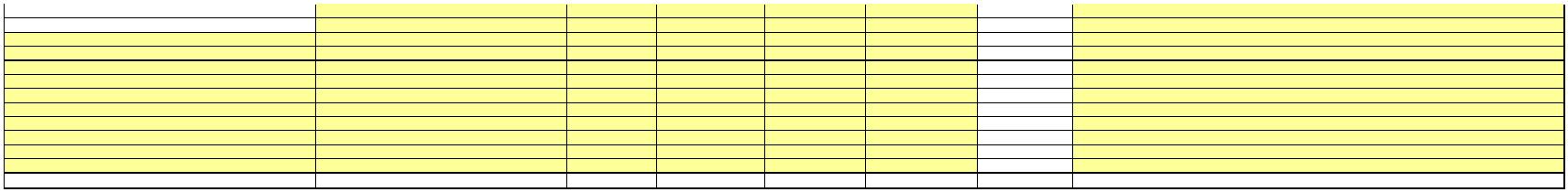
Project 1 Project 2 Project 3 Total Month 230b 230b 230b

FF1 Reference NA NA NA 53

87 2021 - - - -

1-RB Items

Consolidated Edison Company of New York, 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 0 0 0 (Line 30) 3 ADIT-283 0 0 0 (Line 38) 4 Subtotal 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 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6) 8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7 9 Average Beginning and End of Year 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 Justification12 Alternative Minimum Tax 0 0 0 0 013 Net Operating Loss 0 0 0 0 014 0 0 0 0 015 0 0 0 0 016 0 0 0 0 017 0 0 0 0 018 0 0 0 0 019 0 0 0 0 020 0 0 0 0 021 0 0 0 0 022 0 0 0 0 023 0 0 0 0 024 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.

Consolidated Edison Company of New York, 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 0 030 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.

Consolidated Edison Company of New York, 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 0 032 0 0

33 0 34 0 35 0 36 0 37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

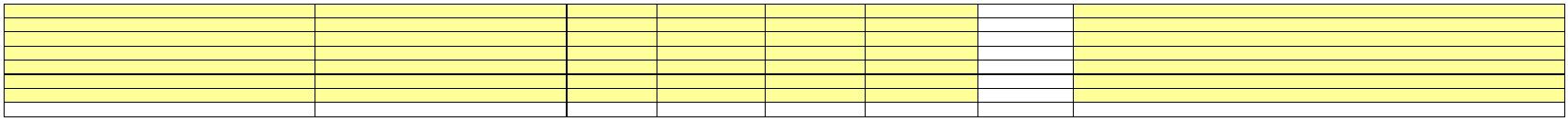
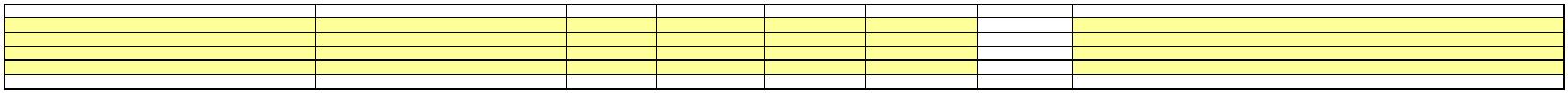
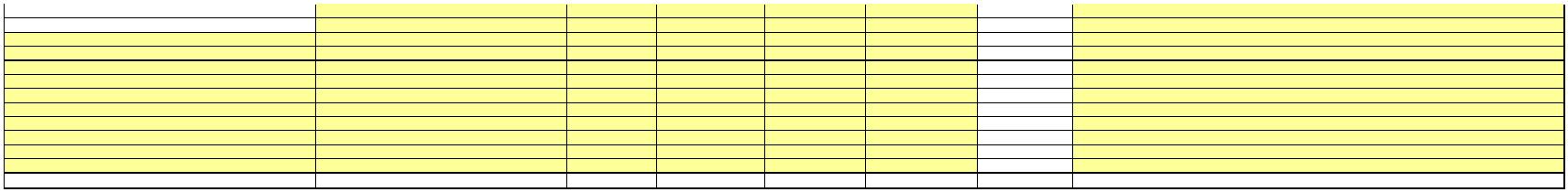
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

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.

Consolidated Edison Company of New York, 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 0 0 0 (Line 30) 3 ADIT-283 0 0 0 (Line 38) 4 Subtotal 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 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6) 8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! Workpaper 2b, Line 7 9 Average Beginning and End of Year 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 Justification12 Alternative Minimum Tax 0 0 0 0 013 Net Operating Loss 0 0 0 0 014 0 0 0 0 015 0 0 0 0 016 0 0 0 0 017 0 0 0 0 018 0 0 0 0 019 0 0 0 0 020 0 0 0 0 021 0 0 0 0 022 0 0 0 0 023 0 0 0 0 024 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.

Consolidated Edison Company of New York, 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 0 030 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.

Consolidated Edison Company of New York, 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 0 032 0 0

33 0 34 0 35 0 36 0 37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

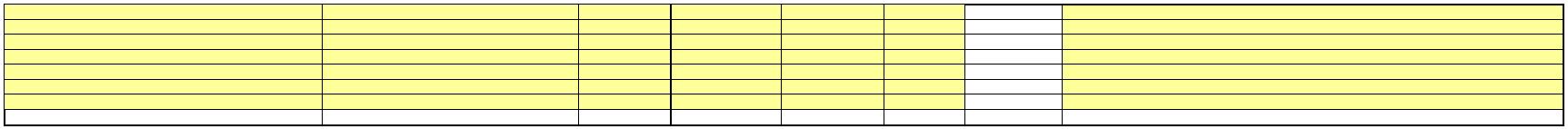
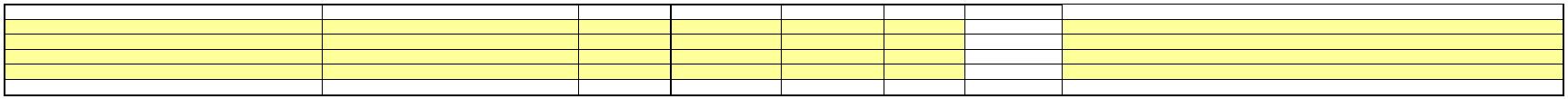
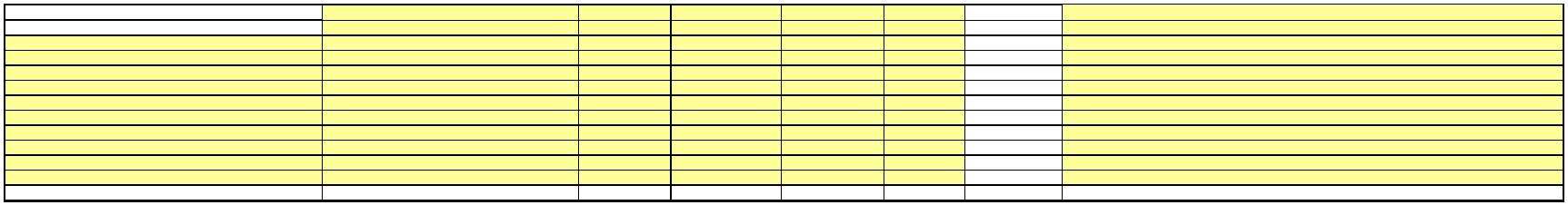
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

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.

Consolidated Edison Company of New York, 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 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 #DIV/0! Appendix A6 GP Allocator #DIV/0! Appendix A7 Prior Year ADIT 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 0 020 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.

Consolidated Edison Company of New York, 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 1919 Projects Projects Plant Labor Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Workpaper 2d, Line 13, Col. (n) 22 0 0

23 0 24 0

25 0 0 0 0 026 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.

Consolidated Edison Company of New York, 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 0 028 0 0

29 0 30 0 31 0 32 0 33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

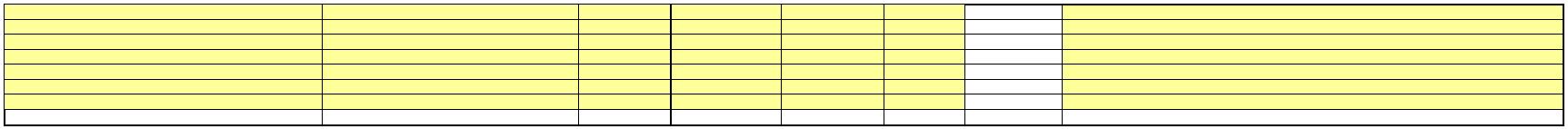
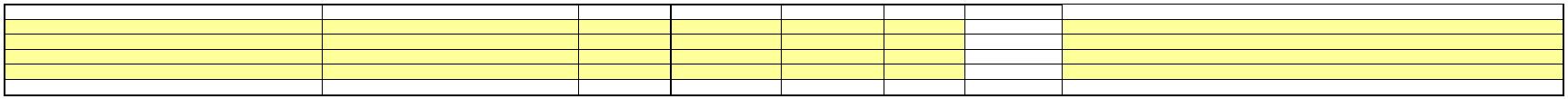
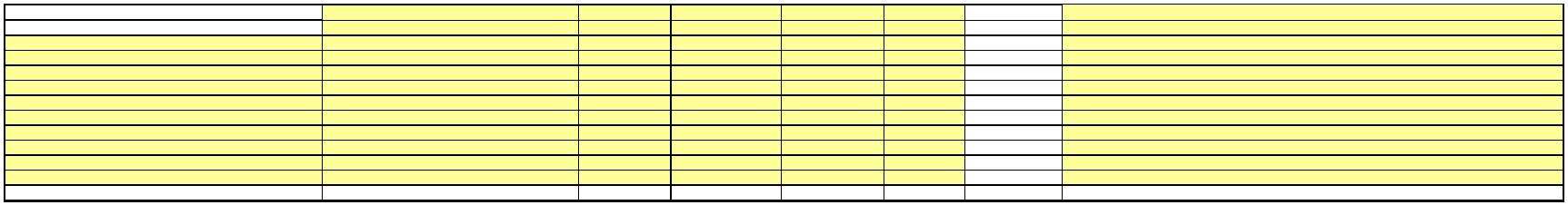
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

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.

Consolidated Edison Company of New York, 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 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 #DIV/0! Appendix A6 GP Allocator #DIV/0! Appendix A7 Prior Year ADIT 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 0 020 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.

Consolidated Edison Company of New York, 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 1010 Projects Projects Plant Labor Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Workpaper 2d, Line 13, Col. (n) 22 0 0

23 0 24 0

25 0 0 0 0 026 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.

Consolidated Edison Company of New York, 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 0 028 0 0

29 0 30 0 31 0 32 0 33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

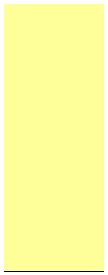
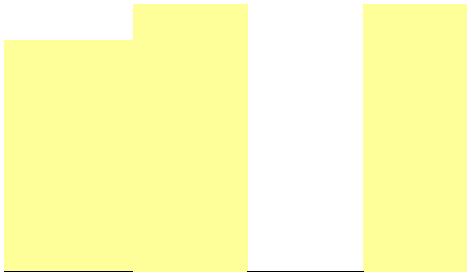
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

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.

Consolidated Edison Company of New York, 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)

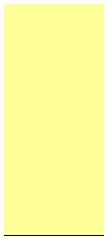
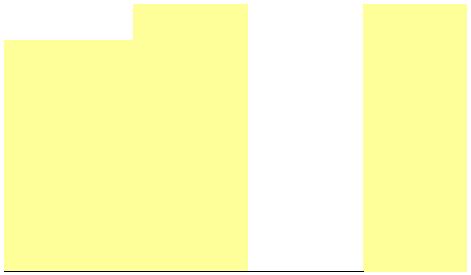
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 19 Transmission Plant Related Gross Plant Plant Plant Proration Labor Related W/S Allocator Labor Labor Total Transmission 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 #DIV/0! #DIV/0! 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

Consolidated Edison Company of New York, 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)

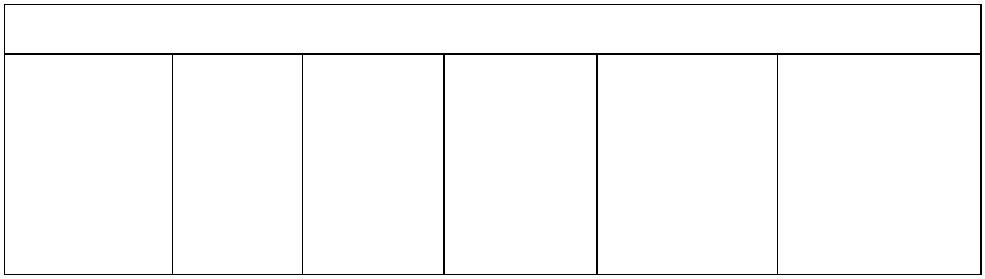
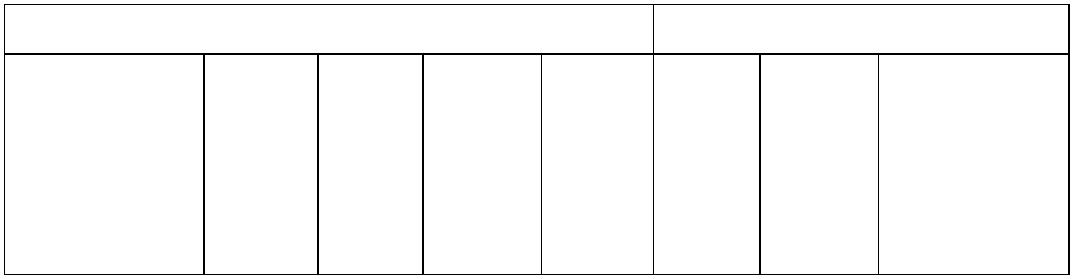
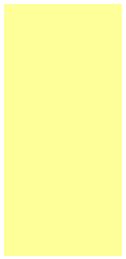
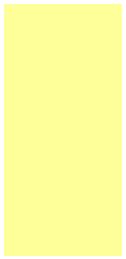
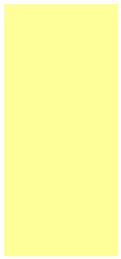
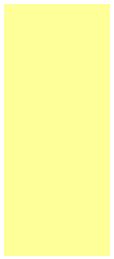
(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 10 Transmission Plant Related Gross Plant Plant Plant Proration Labor Related W/S Allocator Labor Labor Total Transmission 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 #DIV/0! #DIV/0! 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

Consolidated Edison Company of New York, IncWorkpaper 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)

|  |  |  |  |
| --- | --- | --- | --- |
|  | 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 (e)  \* (f) |  | Prorated Projected  Balance Sum  of (g) |  | 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 I)  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 #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!

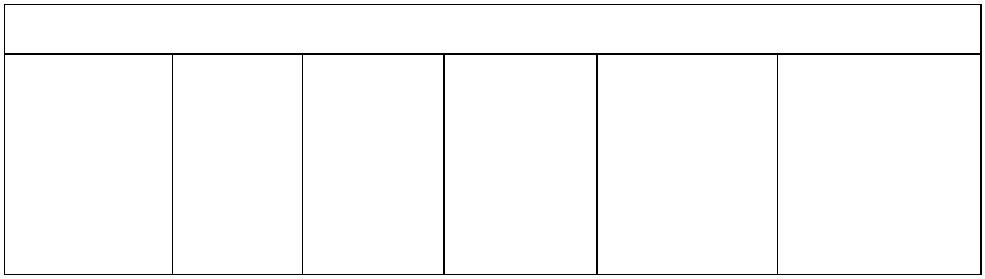
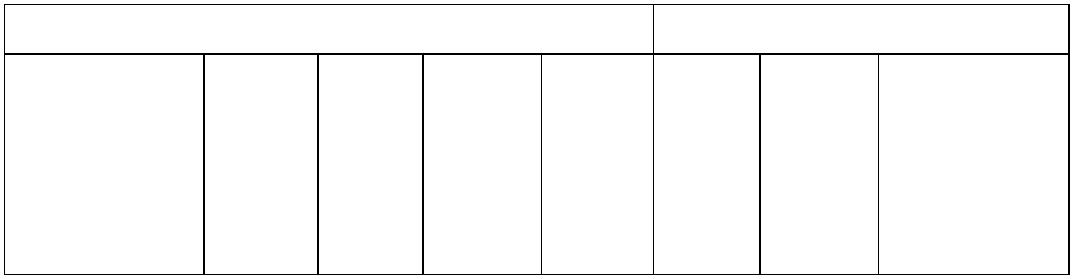
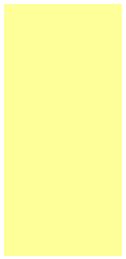
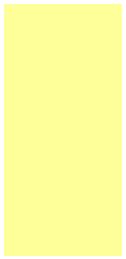
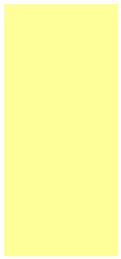
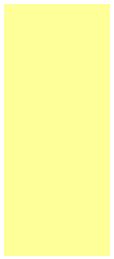
Gross Plant Labor Related

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.

Consolidated Edison Company of New York, IncWorkpaper 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)

|  |  |  |  |
| --- | --- | --- | --- |
|  | 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 (e)  \* (f) |  | Prorated Projected  Balance Sum  of (g) |  | 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 I)  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 #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.

Consolidated Edison Company of New York, 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 atLine 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 06 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 0 010 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 0 013 0 0 0 0 0 0.000% 0 0 0 0 014 0 0 0 0 0 0.000% 0 0 0 0 015 0 0 0 0 0 0.000% 0 0 0 0 016 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

18 Income Taxes 0 0 0 0 0 0 019 Gross Up 0 0 0 0 0 Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred IncomeTaxes - 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 0 023 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 0 029 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 0 031 0 0 0 0 0 0.000% 0 0 0 0 032 0 0 0 0 0 0.000% 0 0 0 0 033 0 0 0 0 0 0.000% 0 0 0 0 034 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

36 Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0 Total Excess Accumulated Deferred Income

38 Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0 0

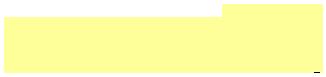
Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.

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:

Consolidated Edison Company of New York, 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 atLine 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 06 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 0 010 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 0 013 0 0 0 0 0 0.000% 0 0 0 0 014 0 0 0 0 0 0.000% 0 0 0 0 015 0 0 0 0 0 0.000% 0 0 0 0 016 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

18 Income Taxes 0 0 0 0 0 0 019 Gross Up 0 0 0 0 0 Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred IncomeTaxes - 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 0 023 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 0 029 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 0 031 0 0 0 0 0 0.000% 0 0 0 0 032 0 0 0 0 0 0.000% 0 0 0 0 033 0 0 0 0 0 0.000% 0 0 0 0 034 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

36 Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0 Total Excess Accumulated Deferred Income

38 Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0 0

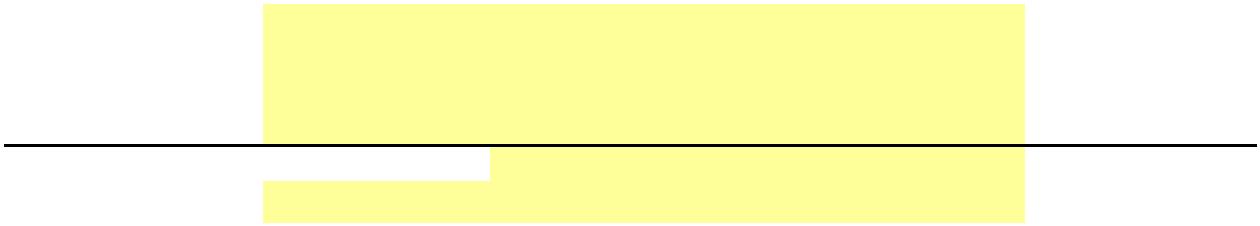
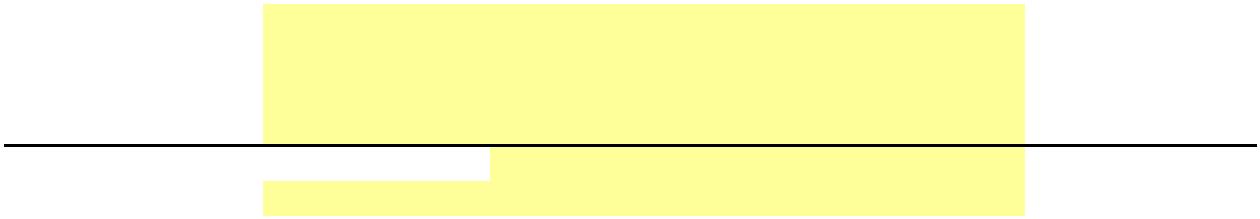
Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.

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:

Consolidated Edison Company of New York, 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

1 Amount - 0 0 -

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)

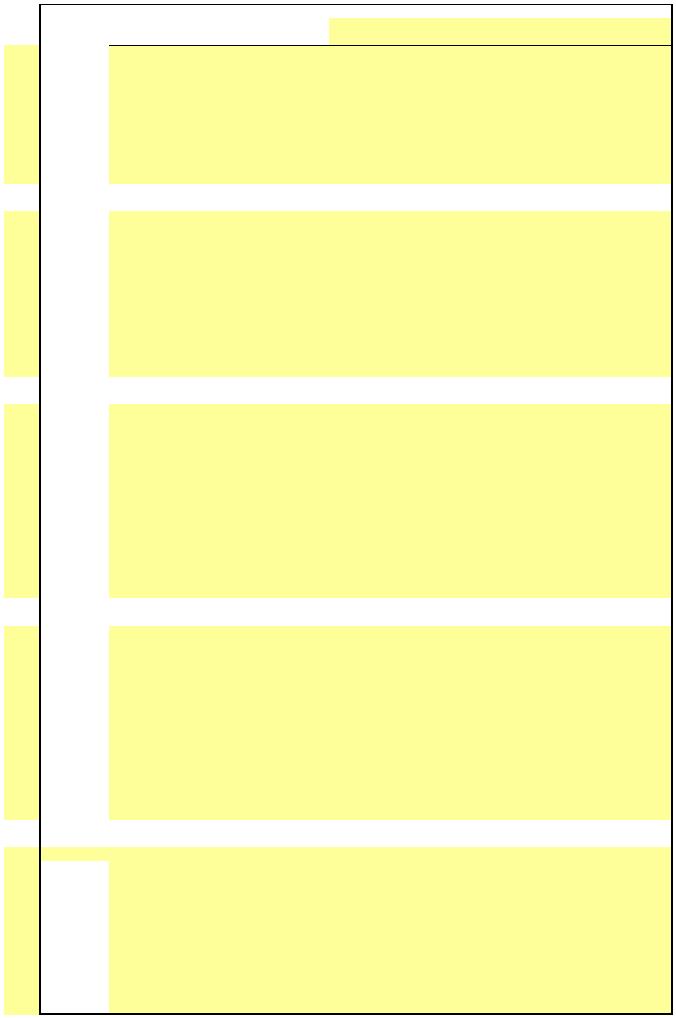
|  |  |  |
| --- | --- | --- |
| Line # |  | Schedule 10 Projects  (a) (b) (c) (d) (e)  Tax Effect of AFUDC Equity Other 2 Other 3 Total  Permanent  Book/Tax  Differences  FF1 Reference 336-337 |

3 Amount - 0 0 -

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)

Consolidated Edison Company of New York, Inc. Workpaper 5: Project Return (Schedule 19 Projects)Actual or Projected for the 12 Months Ended December ….



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Line # | | | |  | (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  Service Allocator Depreciation Property Allocator Allocator Allocator Using Allocator Allocator Allocator Base | |
|  | 1 |  | Sum of Col.  Workpaper 1, Workpaper 1, (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)  Project  Grouping 1 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! | | | | |
|  | 2 |  | Project  Grouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! | | |
|  | 3 |  | Project  Grouping 3 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! | | |
|  | 4 |  | Project  Grouping 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 34

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | 7 |  | Weighted Preferred Preferred and  and Common Equity Common Equity Weighted Debt  Rate Base WACC Return Rate Return Rate Debt Return  Attachment 6a Attachment 6a 19,  19, Line 4, Line Lines 2 + 3, Lines 6 + Attachment 6a 19,  8, Line 12, or Col. (b) \* Col. 7, Lines 10 + 11 or Line 1, Line 5,  Reference Col. Line 16 (c) Lines 14 + 15 Col. (b) \* Col. (e) Line 9 or Line 13 Col. (b) \* Col. (h)  Project  Grouping 1 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! | |
|  | | 8 |  | Project  Grouping 2 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! |
|  | | 9 |  | Project  Grouping 3 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! |
|  | 10 | |  | Project  Grouping 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!

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Project  Name |  | Project  Description |  | Schedule 19 Projects Included in Each Project Group  Gross  Investment |

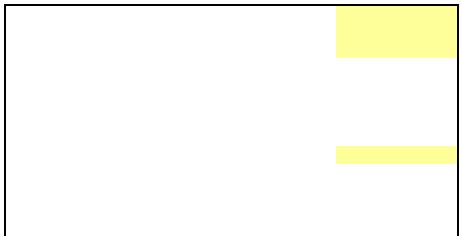
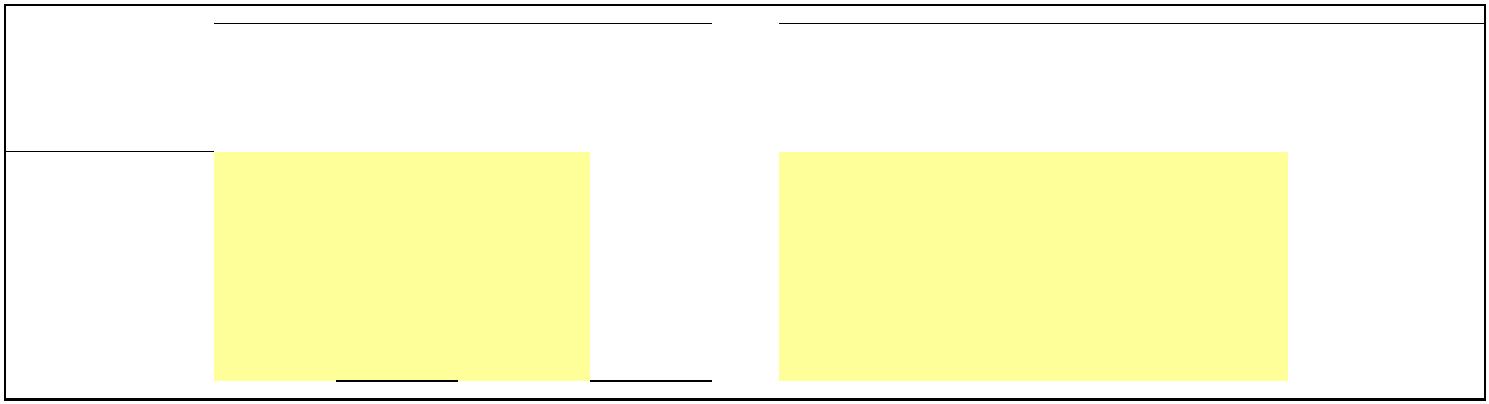
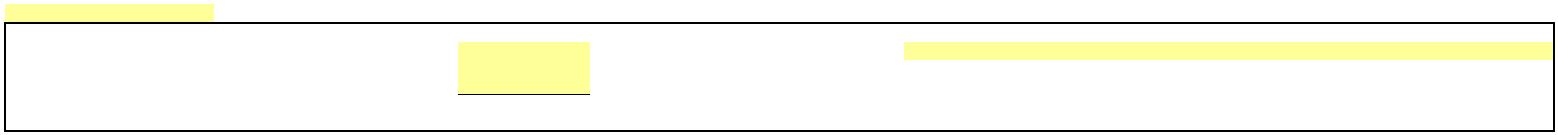
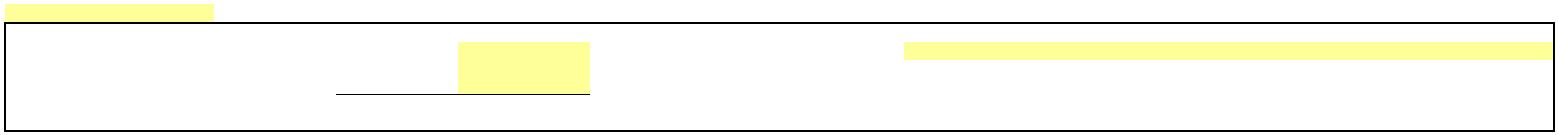
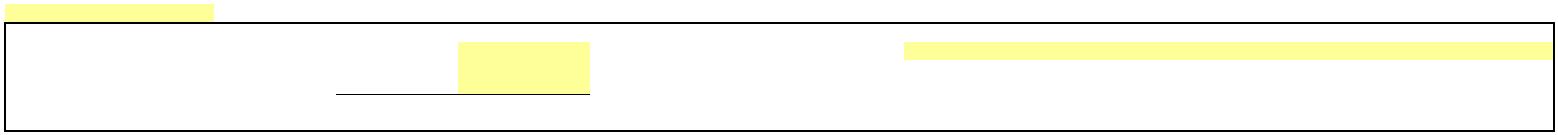
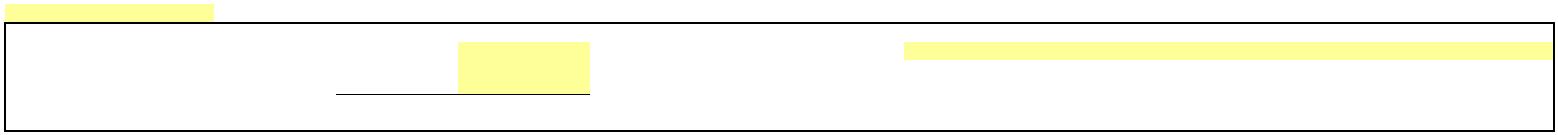
Project Grouping 1

Project Grouping 2

Project Grouping 3

Project Grouping 4

Consolidated Edison Company of New York, 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 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00% 2 Preferred Stock Line 30, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 10.60% 3 Common Stock Line 30, 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 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00% 6 Preferred Stock Line 30, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 10.60% 7 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 5 and 6,

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

Project 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00%10 Preferred Stock Line 30, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 10.60%11 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 9 and 10,

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

Project 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York Public Service Commission, Case No. 0.00% 14 Preferred Stock Line 30, Col. (b) - #DIV/0! 0.000% #DIV/0! ROE Ceiling 10.60% 15 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 13 and 14,

16 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  Total Stock Income Capitalization Total Debt Debt Expense Debt  Col. (a) - Col. (b)  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  17 December - - - - -  18 January - - - - -  19 February - - - - -  20 March - - - - -  21 April - - - - -  22 May - - - - -  23 June - - - - -  24 July - - - - -  25 August - - - - -  26 September - - - - -  27 October - - - - -  28 November - - - - -  29 December - - - - -  30 Average - | | | |  | Long-term Debt for  Capitalization  Col. (e) + Col. (f) - Col. (g) -  (h) |
|  | 31 Long Term Interest |  | (114-117c, sum  of lines 62, 63,  64, 65, 66) 0 |

32 Long-Term Debt (Line 30, Col. (i)) 0 (Line 31 / Line

33 Long-term Debt Interest Rate 32) #DIV/0!

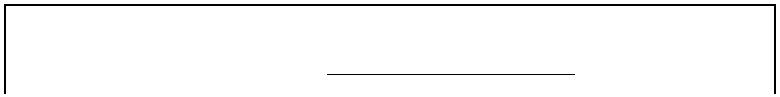
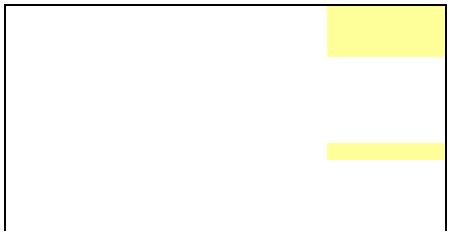
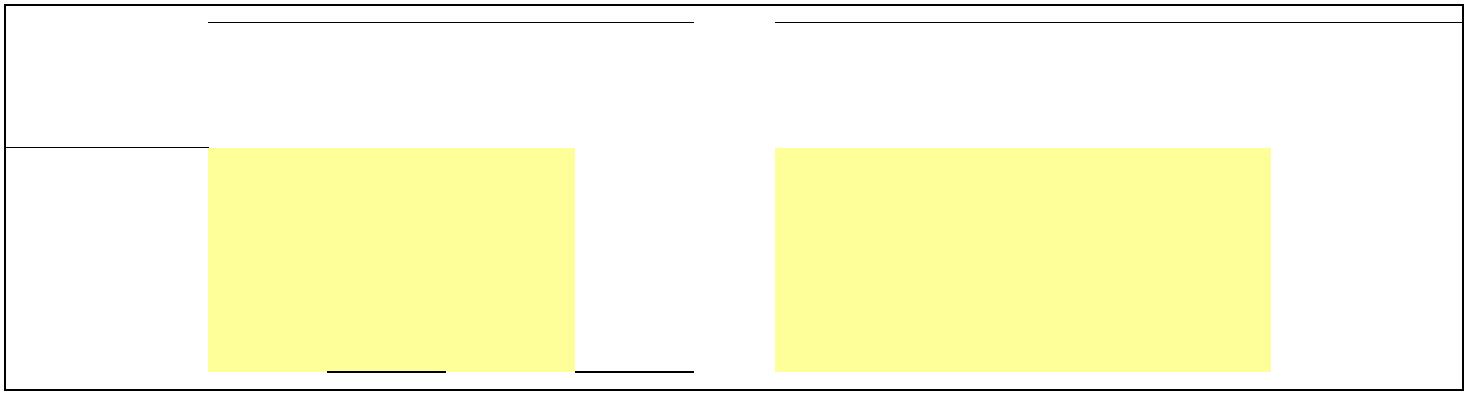
34 Preferred Dividends 118-119c, l.29 -

35 Preferred Stock (Line 30, Col. (b)) - (Line 34 / Line

36 Preferred Stock Rate 35) 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.

Consolidated Edison Company of New York, 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! 10.600% #DIV/0!4 Total Capitalization 0 #DIV/0! (Note 1) #DIV/0!

Note 1: The ROE of 10.6% applies to Right of First Refusal Projects. For Competitive Projects, Con Edison adds

0.25% to this 10.6% ROE on Workpaper 10b10-Schedule 10 ATRRs for a total ROE of 10.85%.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | Common Equity Long-term Debt  Less:  Accumulated Unamortized  Other Common Equity Gains on Unamortized Loss  Less: Preferred Comprehensive for Reacquired Unamortized on Reacquired  Total Stock Income Capitalization Total Debt Debt Expense Debt  Col. (a) - Col. (b)  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  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 - | | | |  | Long-term Debt for  Capitalization  Col. (e) + Col. (f) - Col. (g) -  (h) |
|  | 19 Long Term Interest |  | (114-117c, sum  of lines 62, 63,  64, 65, 66) 0 |

20 Long-Term Debt (Line 18, Col. (i)) 0 (Line 19 / Line

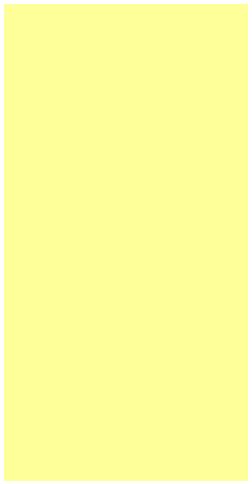
21 Long-term Debt Interest Rate 20) #DIV/0!

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

23 Preferred Stock (Line 18, Col. (b)) - (Line 22 / Line

24 Preferred Stock Rate 23) 0

Consolidated Edison Company of New York, 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, Con Edison 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 ATRRwill be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1by 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 thistransparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from theWorkpaper 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 02 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 03 C Difference (A-B) 0 04 D Future Value Factor (1+i)^24 1.0000 1.00005 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

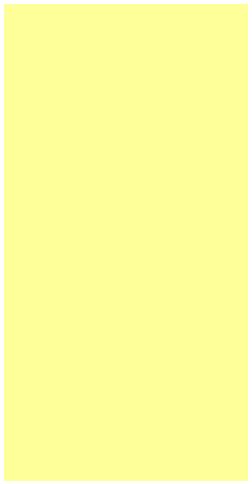
Interest on Amount of Refunds or Surcharges Estimated Actual

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.

Consolidated Edison Company of New York, 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, Con Edison 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 ATRRwill be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1by 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 thistransparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from theWorkpaper 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 02 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 03 C Difference (A-B) 0 04 D Future Value Factor (1+i)^24 1.0000 1.00005 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.

Consolidated Edison Company of New York, 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 NA 351 Energy Storage Equipment 6.67% 352 Structures and Improvements 2.00% 353 Station Equipment 2.80% 354 Towers and Fixtures 2.00% 355 Poles and Fixtures NA 356 Overhead Conductors & Devices 2.45%357 Underground Conduit 1.64%358 Underground Conductors & Devices 2.08%359 Roads and Trails NA

Transmission General and Intangible

303 Intangible Plant - Transmission Software 20.00% 392.1 Truck Automobile 11.25% 392.2 Light Truck Automobile 11.25% 397 Communication Equipment 6.67%

Common

302 Franchises and Consents NA 303 Intangible Plant - Software 5 years 20.00% 303 Intangible Plant - Software 10 years 10.00% 303 Intangible Plant - Software 15 years 7.00% 303 Intangible Plant - Software 20 years 5.00% 303 Intangible Plant - C Plant 15 Years 6.67% 390 Structures and Improvements 2.55% Office Furniture and Equipment - EDP

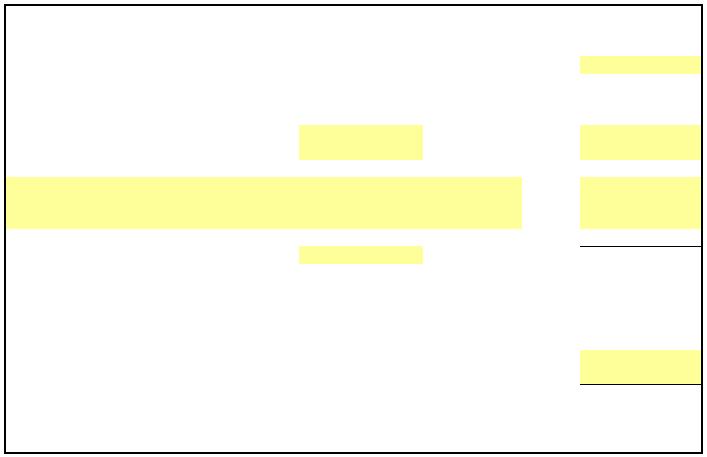
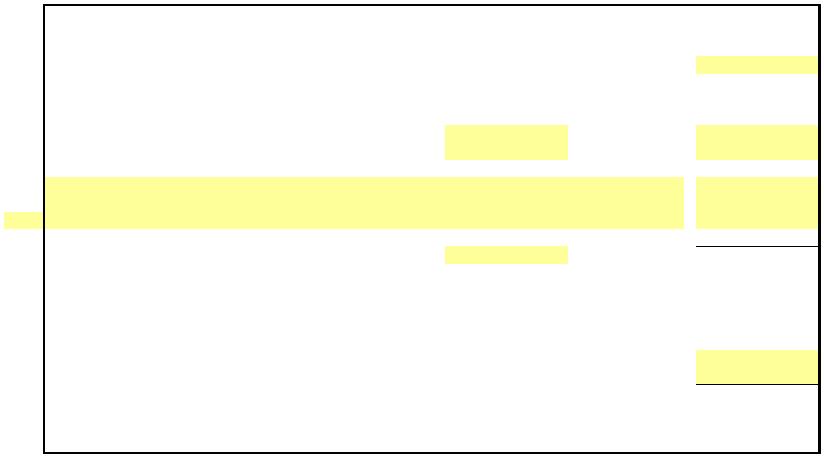
391 Equipment 12.00% Office Furniture and Equipment - EDP

391 Equipment - ERRP 11.88%

391 Office Furniture and Equipment - All Other 6.00%392 Transportation Equipment - All 11.00% 393 Stores Equipment 5.00% 394 Tools, Shop and Garage Equipment 5.00% 395 Laboratory Equipment 5.00% 396 Power Operated Equipment 8.00% 362.7 Communication Equipment 7.00% 398 Miscellaneous Equipment 5.00%

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

Consolidated Edison Company of New York, 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 RevenueLine 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 04 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 010 (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

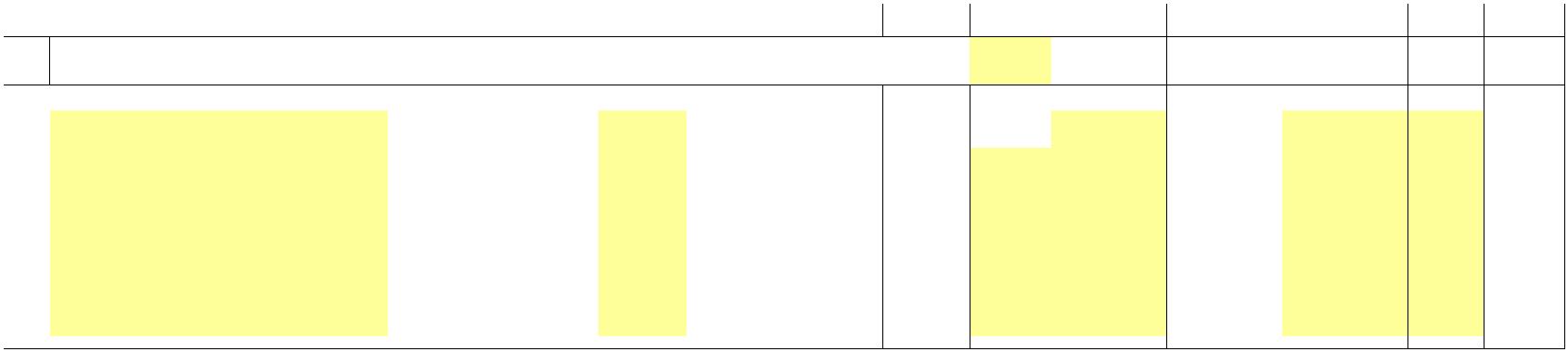
Notes:

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 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.

C Con Edison will provide revised formula rate calculations to support any corrections.

Consolidated Edison Company of New York, 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 49 #DIV/0!

5 TAXES OTHER THAN INCOME TAXES Appendix A, Line 61 #DIV/0!

6 GENERAL AND COMMON DEPRECIATION EXPENSE Appendix A, Line 51 + Line 52 #DIV/0!

7 REVENUE CREDITS Appendix A 1, Line 77 -

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 72 #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!18 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!19 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!20 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!21 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!22 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!23 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!24 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!25 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!26 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!27 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!28 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!29 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!30 - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! - - #DIV/0!

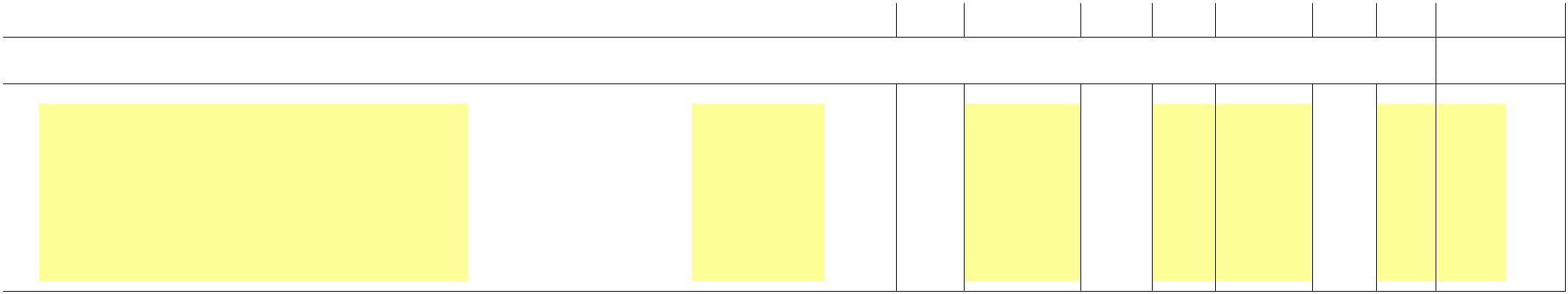
31 Total - #DIV/0! - - #DIV/0! #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Note C

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 81, Col. (5)

Consolidated Edison Company of New York, Inc. Workpaper 10b10: Schedule 10 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 Construction Work in Process in Rate Base Appendix A, Line 27 - 3 Unamortized Abandoned Plant Appendix A, Line 28 - 4 Total (Sum of Lines 1 through 3) - 5 Accumulated Depreciation - Transmission Appendix A, Line 10 - 6 Direct Assignable Rate Base (Sum of Lines 4 + 5) -

7 O&M TRANSMISSION EXPENSE Appendix A, Line 49 #DIV/0!

8 TAXES OTHER THAN INCOME TAXES Appendix A, Line 61 #DIV/0!

9 GENERAL AND COMMON DEPRECIATION EXPENSE Appendix A, Line 51 + Line 52 #DIV/0!

10 REVENUE CREDITS Appendix A 1, Line 77 -

11 TOTAL (Sum of Lines 7 through 10) #DIV/0!

12 Annual Factor for Expenses Line 11 / Line 4 #DIV/0!

13 RETURN AND INCOME TAXES Appendix A 1, Line 72 + 75 #DIV/0!

14 Annual Factor for Return and Income Taxes Line 13 / Line 6 #DIV/0!

1 2 **3 4 5** 6 7 8 9 10 11 12 **13** 14 15 16 17 18 19 20

Abandoned

**Unamortized** Annual Expenses Annual Allocation Project Plant Total Annual

Line **Construction Work in Process Abandoned Plant** Annual Factor for Without Accumulated Direct Assignable Factor for Return Annual Return Depreciation Amortization Annual Revenue ROE Addition for Revenue True-Up Net Revenue

No. Project Name and # Gross Plant ($) **in Rate Base ($) ($) Total** Expenses Depreciation ($) Depreciation ($) Rate Base and Income Taxes Charge ($) Expense ($) Expense ($) Requirement ($) PPTPP Projects Incentive Return ($) Requirement ($) Adjustment ($) Corrections Requirement ($)

Col. 9 \* Col. 15 \*

W orkpaper 6b10-Project W orkpaper 1- W orkpaper 1- Cost of Capital, Line 3,

W orkpaper 1-RB W orkpaper 1-RB Items, W orkpaper 1-RB Col.2 + Col. 3 + W orkpaper 1-RB RB Items, Line RB Items, Line Col.7 + Col. 11 + Col. (c) \* Appendix A, Line Col.17 + Col. Reference Items, Line 14 Line 72 Items, Line 86 Col. 4 Line 12 Col.5 \* Col. 6 Items, Line 28 Col.5 + Col. 8 Line 14 Col.9 + Col. 10 57 87 Col. 12 + Col. 13 Note C 63, Col. (3) (Note E) Col. 14 + Col. 16 Note A Note B 18 + Col. 19

15 Schedule 10 Projects

16 Project 1 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!17 Project 2 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!18 Project 3 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!19 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!20 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!21 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!22 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!23 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!24 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!25 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!26 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!27 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!28 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!29 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!30 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!31 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!32 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!33 - - - - #DIV/0! #DIV/0! - - #DIV/0! #DIV/0! - - #DIV/0! 0.00% #DIV/0! #DIV/0! - - #DIV/0!

34 Total #DIV/0! - - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

(Note D)

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 For Competitive Projects, add 0.25%.

D Ties to Appendix A, Line 80, Column 7

E

Formula is direct assigned rate base times 25 basis point additional ROE for PPTPP projects times the common equity ratio times the gross up factor.