

Attachment A

6.10.11 Attachment 5 – Rate Mechanism for the Recovery by Orange and Rockland Utilities, Inc.

6.10.11.1 Applicability

This Attachment 5 to Rate Schedule 10 of the ISO OATT establishes the RTFC for the recovery of costs for projects undertaken by Orange and Rockland Utilities, Inc. (“O&R”) that are eligible for cost recovery pursuant to Rate Schedule 10.

For purposes of Rate Schedule 10 of the ISO OATT: (i) each project eligible for cost recovery under this Attachment 5 to Rate Schedule 10 shall constitute an applicable “Eligible Project”; and (ii) O&R shall constitute the applicable “Transmission Owner” to recover costs for each such project through the RTFC.

6.10.11.2 Project Revenue Requirement

For purposes of Rate Schedule 10 of the ISO OATT, the revenue requirement for each Eligible Project shall be determined in accordance with the formula rate template (Section 6.19.10.2.2 of Attachment 5 to Rate Schedule 19 of the ISO OATT) and formula rate implementation protocols (Section 6.19.10.2.1 of Attachment 5 to Rate Schedule 19 of the ISO OATT) set forth in Attachment 5 to Rate Schedule 19 of the ISO OATT.

The revenue requirement for each Eligible Project shall be stated separately within Workpaper 10b10 of O&R’s formula rate template (as set forth in Section 6.19.10.2.2 of Attachment 5 to Rate Schedule 19 of the ISO OATT), and there shall be no duplicative recovery of costs as between the revenue requirement for each Eligible Project hereunder or any other O&R project-specific revenue requirement recovered through the ISO OATT.

6.10.11.3 Project Cost Allocation

The costs of each project eligible for recovery pursuant to Rate Schedule 10 of the ISO

OATT shall be allocated to Responsible LSEs as indicated in this Section 6.10.11.3.

6.19.10 Attachment 5 – Rate Mechanism for the Recovery of CLCPA Eligible Projects for Orange and Rockland Utilities, Inc.

6.19.10.1 Applicability

This Attachment 5 to Rate Schedule 19 of the ISO OATT establishes the CFC Charge of Orange and Rockland Utilities, Inc. (“O&R”). O&R is an Eligible Transmission Owner and may recover eligible costs for its CLCPA Eligible Projects in accordance with the requirements of Rate Schedule 19 of the ISO OATT.

6.19.10.2 Revenue Requirement

For purposes of Rate Schedule 19 of the ISO OATT, the revenue requirement for the Eligible Transmission Owner’s CLCPA Eligible Projects shall be determined in accordance with the formula rate protocols set forth in Section 6.19.10.2.1 and the formula rate template set forth in Section 6.19.10.2.2. There shall be no duplicative recovery of costs as between the revenue requirement hereunder with any other O&R revenue requirement recovered through the ISO OATT.

6.19.10.2.1 Formula Rate Protocols

Section 1. Definitions

The following definitions shall apply for purposes of this Attachment 5 to Rate Schedule 19 of the ISO OATT:

- a. **Accounting Change:** any change in accounting by O&R or its affiliates that affects inputs to the Formula Rate or the resulting charges billed under the Formula Rate.
- b. **Annual Review Procedures:** the procedures described in this Section 6.19.10.2.1 of Attachment 5 to Rate Schedule 19 of the ISO OATT that provide for review and challenge by Interested Parties of an Annual True-up Adjustment and Annual Update.
- c. **Annual Stakeholder Meeting:** an annual meeting for Interested Parties with the intention that O&R present, explain and answer questions related to an Annual True-up Adjustment and Annual Update.

- d. **Actual Annual Transmission Revenue Requirement (“Actual ATRR”)**: the actual annual revenue requirement of O&R’s Schedule 19 Projects for a Rate Year and the actual annual revenue requirement for each of O&R’s Schedule 10 Projects for a Rate Year calculated in accordance with the Formula Rate and posted on the ISO website no later than June 15 following the end of such Rate Year.
- e. **Annual True-up Adjustment**: determined separately for Schedule 19 Projects and Schedule 10 Projects, the difference between the revenues collected for that Rate Year under the Formula Rate based upon a Projected ATRR (not including the True-up Adjustment or Corrections) and an Actual ATRR for the same Rate Year. The Annual True-up Adjustment is included in the applicable Annual Update for the next Rate Year.
- f. **Annual Update**: determined separately for Schedule 19 Projects and Schedule 10 Projects, a Projected ATRR for the upcoming Rate Year including any applicable Annual True-up Adjustment for the prior Rate Year or any Corrections for prior years.
- g. **CLCPA Eligible Projects**: the transmission projects (or any portion thereof) owned by O&R that qualify as a “CLCPA Eligible Project” as such term is defined in Section 6.19.1.1 of Rate Schedule 19 of the ISO OATT. For the purposes of this Attachment 5 to Rate Schedule 19 of the ISO OATT, such transmission projects may also be referred to as “Schedule 19 Projects.”
- h. **Corrections**: determined separately for Schedule 19 Projects and Schedule 10 Projects, changes due to errors or otherwise to a prior Actual ATRR that occur after that Actual ATRR is used to determine an Annual True-up Adjustment for that Rate Year and included in an applicable Annual Update.
- i. **Formal Challenge**: a written challenge, filed with FERC, to an Annual True-up Adjustment submitted to the Commission or to an Annual Update posted to the ISO website.
- j. **Formula Rate**: the Formula Rate Template (as set forth in Section 6.19.10.2.2 of this Attachment 5 to Rate Schedule 19 of the ISO OATT) and the Formula Rate Protocols (as set

forth in this Section 6.19.10.2.1 of this Attachment 5 to Rate Schedule 19 of the ISO OATT).

- k. **Formula Rate Protocols:** The protocols under this Section 6.19.10.2.1 of this Attachment 5 to Rate Schedule 19 of the ISO OATT that provide safeguards to ensure that the input data to the formula rate is correct and accurate, that calculations are performed consistent with the formula rate, that the costs to be recovered in the formula rate are reasonable and were prudently incurred, and that the resulting rates are just and reasonable. The protocols address: (1) the scope of participation, (2) the transparency of the information exchange, and (3) the ability of Interested Parties to challenge O&R's implementation of the formula rate as a result of the information exchange.
- l. **Formula Rate Template:** the collection of formulas and worksheets, unpopulated with any data, as set forth in Section 6.19.10.2.2 of this Attachment 5 to Rate Schedule 19 of the ISO OATT.
- m. **Informal Challenge:** a process by which Interested Parties may challenge certain aspects of an Annual True-up Adjustment or an Annual Update. Informal Challenges are presented to O&R directly.
- n. **Informational Filing:** the filing of an Annual Update and the results of the Review Period with FERC on or before February 1 of each year commencing with the completion of the initial Rate Year for which the Formula Rate is effective. This is filed at FERC for informational purposes only and does not require any action by the Commission.
- o. **Interested Parties:** Transmission Customers under the ISO OATT, the New York State Department of Public Service, the New York State Department of State's Division of Consumer Protection Utility Intervention Unit, consumer advocacy agencies, the New York State Attorney General or any party that has standing in a O&R Formula Rate proceeding under sections 205 or 206 of the FPA.
- p. **Posting Date:** the date on which O&R causes to be posted to the ISO website an Annual

Update, which is October 15 of each year; provided, however, that if such date falls on a weekend or holiday recognized by the Commission, the Posting Date shall be the next business day.

- q. **Projected Annual Transmission Revenue Requirement (“Projected ATRR”):** the projected annual revenue requirement of O&R’s CLCPA Eligible Projects for the upcoming Rate Year and the projected annual revenue requirement for each of O&R’s Schedule 10 Projects for the upcoming Rate Year, calculated in accordance with the Formula Rate and posted on the ISO website no later than the Posting Date.
- r. **Publication Date:** the date on which O&R causes an Annual True-up Adjustment to be posted to the ISO website, which is June 15 of each year; provided, however, that if such date falls on a weekend or holiday recognized by the Commission, the Publication Date shall be the next business day.
- s. **Rate Year:** a twelve consecutive month period that begins on January 1 and continues through December 31.
- t. **Review Period:** the period during which Interested Parties may request information or make Informal Challenges to an Annual True-up Adjustment or an Annual Update. The Review Period extends from the Publication Date to January 31 of the following calendar year. Information requests can be submitted from the Publication Date through December 1 of the current year. The deadlines for information requests and the Review Period shall be extended for any delays in the Publication Date, including if the Publication Date falls on a holiday recognized by FERC or a weekend. In addition, the deadline for information requests or for the Review Period shall be extended to the next business day if such dates fall on a holiday recognized by FERC or on a weekend.
- u. **Schedule 10 Projects:** the transmission projects (or any portion thereof) owned by O&R that are eligible for recovery under Rate Schedule 10 to the ISO OATT.

Section 2. Applicability

These Formula Rate Protocols shall apply to O&R's calculation of its Projected ATRRs and Actual ATRRs, and related Annual True-up Adjustments. A timeline of the annual protocol process is contained in Section 10 of this Section 6.19.10.2.1 of Attachment 5 to Rate Schedule 19 of the ISO OATT.

Section 3. Projected ATRR, Actual ATRR, Annual True-up Adjustment and Annual Update

- a. The Projected ATRRs, calculated pursuant to the Formula Rate, shall be applicable on and after January 1 of the Rate Year in which the applicable revenue requirement is to be included in transmission rates.
- b. On or before June 15 of each succeeding Rate Year (the Publication Date), O&R shall calculate its Actual ATRRs and resulting Annual True-up Adjustments according to the Formula Rate and cause the results to be posted on the ISO website. Within five (5) days of such posting, O&R shall provide (or caused to be provided) notice of such posting to Interested Parties. The ISO shall provide notice of such posting via email to Transmission Customers. O&R shall provide notice via email to all other Interested Parties utilizing the most recent email address provided to O&R.
- c. On or before October 15 of each year (the Posting Date) beginning when the applicable revenue requirement is to be included in transmission rates in the subsequent Rate Year, O&R shall calculate its Annual Update for the upcoming Rate Year and cause the results to be posted on the ISO website. As part of the Annual Update, O&R shall determine its Projected ATRRs, calculated according to the Formula Rate. The Annual Update will also include the results of the applicable Annual True-up Adjustments for the prior Rate Year and any Corrections for prior years, when applicable. Within five (5) days of such posting, O&R shall provide (or caused to be provided) notice of such posting to Interested Parties. The ISO shall provide notice of such posting via email to Transmission Customers. O&R shall provide notice via

email to all other Interested Parties utilizing the most recent email address provided to O&R.

- d. If the Publication Date or the Posting Date falls on a weekend or a holiday recognized by FERC, then the Publication Date or Posting Date, as applicable, shall be the next business day.
- e. Within thirty (30) days after the Posting Date, O&R shall hold the Annual Stakeholder Meeting to present, explain and answer questions concerning the Annual True-up Adjustments for the prior Rate Year and the Annual Updates for the upcoming Rate Year. O&R will provide the opportunity for remote participation at Annual Stakeholder Meetings. To ensure that Interested Parties receive sufficient advance notice of Stakeholder Meetings, O&R shall schedule each Annual Stakeholder Meeting at least one (1) month in advance and cause notice thereof to be posted on the ISO website. Within five (5) days of such posting, O&R shall provide (or caused to be provided) notice of such posting to Interested Parties. The ISO shall provide notice of such posting via email to Transmission Customers. O&R shall provide notice via email to all other Interested Parties utilizing the most recent email address provided to O&R.
- f. O&R shall modify an Annual Update to reflect any changes that it and the Interested Parties agree upon by no later than December 1 and shall cause the revised Annual Update to be posted on the ISO website no later than December 15. Any change agreed to or required after November 30 will be implemented as part of the applicable Annual True-up Adjustment to be effective in the next following Rate Year. Within five (5) days of such posting, O&R shall provide (or caused to be provided) notice of such posting to Interested Parties. The ISO shall provide notice of such posting via email to Transmission Customers. O&R shall provide notice via email to all other Interested Parties utilizing the most recent email address provided to O&R.
- g. The Actual ATRRs and Annual True-up Adjustments posting shall:

- i. Include a workable, data-populated Formula Rate Template and any underlying workpapers in native format with all formulas and links intact and based on O&R's FERC Form No. 1 reports for the prior Rate Year;
- ii. Provide supporting documentation and workpapers for data that are used in the Annual True-up Adjustments that are not otherwise available directly from the FERC Form No. 1 reports;
- iii. Provide sufficient information to enable Interested Parties to replicate the calculation of the Annual True-up Adjustments;
- iv. Identify any changes in the Formula Rate references (page and line numbers) to the FERC Form No. 1 report;
- v. Identify all material adjustments made to the FERC Form No. 1 data in determining Formula Rate Template inputs, including relevant footnotes to the FERC Form No. 1 and any adjustments not shown in the FERC Form No. 1;
- vi. Include, with respect to any Accounting Change that affects inputs to the Formula Rate Template, or the resulting Actual ATRRs under the Formula Rate:
 - A. a description of any changes in an accounting standard or policy;
 - B. a description of any accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - C. any correction of errors and prior period adjustments that impact an Annual True-up Adjustment calculation or prior Annual True-up Adjustments;
 - D. a description of any new estimation methods or policies that change prior estimates; and
 - E. changes to income tax elections or rates;
- vii. Identify items included in the Annual True-up Adjustments at an amount other than on a historic cost basis (e.g., fair value adjustments);

- viii. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to the Annual True-up Adjustments;
- ix. Include, for each item identified pursuant to 3.g.vi – 3.g.viii of these Formula Rate Protocols, a narrative explanation of the individual effect of such changes on Actual ATRRs under the Formula Rate; and
- x. Provide for the applicable rate year the following information related to affiliate cost allocation.
 - A. a detailed description of the methodologies used to allocate and directly assign costs between O&R and its affiliates by service category or function, including any changes to such cost allocation methodologies from the prior Rate Year and the reasons and justifications for those changes; and
 - B. the magnitude of such costs that have been allocated or directly assigned between O&R and each affiliate by service category or function.
- h. The Projected ATRRs shall:
 - i. Include a workable, data-populated Formula Rate Template and any underlying workpapers in native format with all formulas and links intact;
 - ii. Provide supporting documentation and workpapers for all Schedule 19 Projects and Schedule 10 Projects being added to operating property in the upcoming Rate Year that are used in the respective Projected ATRRs, including projected costs of each project, expected construction schedule and in-service dates;
 - iii. Provide enough information to enable Interested Parties to replicate the calculation of the Projected ATRRs;
 - iv. Include, with respect to any Accounting Change that affects inputs to the Formula Rate Template, or the resulting Projected ATRRs under the Formula

Rate:

- A. a description of any changes in an accounting standard or policy;
 - B. a description of any accounting practices for unusual or unconventional items where FERC has not provided specific accounting direction;
 - C. any correction of errors and prior period adjustments that impact an Annual True-up Adjustment calculation or prior Annual True-up Adjustments;
 - D. a description of any new estimation methods or policies that change prior estimates; and
 - E. changes to income tax elections or rates;
- v. Identify items included in a Projected ATRR at an amount other than on a historic cost basis (e.g., fair value adjustments);
 - vi. Identify any reorganization or merger transaction during the previous year and explain the effect of the accounting for such transaction(s) on inputs to a Projected ATRR; and
 - vii. Include, for each item identified pursuant to 3.h.iv – 3.h.vi of these Formula Rate Protocols, a narrative explanation of the individual effect of such changes on Projected ATRRs under the Formula Rate.
- i. If O&R files any corrections to its FERC Form No. 1 that impacts an Annual True-up Adjustment, such corrections and any resulting refunds or surcharges shall be reflected in the subsequent, applicable Annual True-up Adjustment or Annual Update as a Correction, with interest.
 - j. Interest on each Annual True-up Adjustment shall be determined based on the Commission's regulations at 18 C.F.R § 35.19a a(iii)(A). The interest payable shall be calculated using the average of the interest rates used to calculate the time value of money for the twenty-four (24)

months during which the over- or under- recovery in the applicable Actual ATRR exists (middle of Rate Year for which the applicable Annual True-up Adjustment is being determined to the middle of Rate Year where such Annual True-up Adjustment is included in the respective Annual Update). The interest during this 24-month period will initially be estimated and then trued-up to actual and included in a subsequent, applicable Annual True-up Adjustment.

- k. Formula Rate Template inputs for (i) the ceiling rate of return on common equity for Schedule 19 Projects; (ii) the base return on equity for the Schedule 10 Projects; (iii) extraordinary property losses, and (iv) depreciation and amortization expense rates shall be stated values to be used in the Formula Rate approved by FERC order(s). O&R may make a limited section 205 filing to change its Schedule 19 Projects ceiling rate of return on common equity or its base rate of return on common equity for a Schedule 10 Project(s) to reflect incentive rate of return adders, if any, which may only be included upon FERC order. Such filings shall comply with the filing requirements that FERC has established for seeking such incentives. Changes in depreciation and amortization rates to track a state commission order shall become effective only upon a FERC order permitting a change in depreciation and amortization rates, which, to the extent possible, should be made effective as of the same date the state commission order becomes effective. O&R will include notification of any of the above changes in the applicable informational filing. O&R may also request transmission rate incentives pursuant to section 219 of the FPA or any superseding sections.
- l. It is the intent of the Formula Rate, including the supporting explanations and allocations described therein, that each input to the Formula Rate will be taken either directly from the FERC Form No. 1 or reconcilable to the FERC Form No. 1 by the application of clearly identified and supported information. If the FERC Form No. 1 is superseded, the successor form(s) shall be utilized and supplemented as necessary to provide equivalent information as

that provided in FERC Form No. 1. If the FERC Form No. 1 is discontinued, equivalent information as that provided in FERC Form No. 1 shall be utilized.

Section 4. Fundamental Predicates

- a. The Formula Rate is premised upon data reported or recorded by O&R consistent with the following predicates ("Fundamental Predicates"):
 - i. FERC's Uniform System of Accounts;
 - ii. Applicable FERC Form No. 1 reporting requirements;
 - iii. FERC's policies governing formula rates for transmission service, including FERC's policies that all charges billed under transmission formula rates are subject to: (A) challenge on grounds of imprudence, and (B) an order by FERC requiring refunds in the manner and to the extent ordered;
 - iv. FERC orders establishing transmission ratemaking policies of general application to transmission-owning public utilities, including O&R; and
 - v. The accounting and cost allocation policies, practices and procedures of O&R to the extent consistent with the authorities listed in (i) through (iv) above.
- b. The Formula Rate is based upon each of these Fundamental Predicates as existed as of the date these Formula Rate Protocols are filed with FERC. Provisions of the Formula Rate may be modified to conform to changes in these Fundamental Predicates in accordance with Section 8 of these Formula Rate Protocols or as ordered by FERC.
- c. The Projected ATRRs and Actual ATRRs shall include 1) as it relates to CLCPA Eligible Projects, only costs for CLCPA Eligible Projects approved by the PSC as contemplated by the CSRA and such costs as are directly related to or properly allocable to transmission functions pursuant to Rate Schedule 19 of the ISO OATT and 2) as it relates to Schedule 10 Projects, only costs for projects eligible for recovery under Rate Schedule 10 of the ISO OATT and such costs as are directly related to or properly allocable to transmission functions pursuant to Rate Schedule 10 of the ISO OATT. Interested Parties shall be entitled to review and

challenge (i) the reasonableness and prudence of costs and expenditures included in the Projected ATRRs and Actual ATRRs, (ii) the basis for and reasonableness of allocating all or any portion of such costs and expenditures in determining the Projected ATRRs and Actual ATRRs, and (iii) whether the allocation of costs as applied results in a disproportionate allocation of cost to the Projected ATRRs and Actual ATRRs for charges under, as applicable, Rate Schedule 19 or Rate Schedule 10 of the ISO OATT. Any such review and challenge shall adhere to the procedures set forth in Sections 6 and 8 below.

Section 5. Construction Work in Progress

- a. This section applies to any and all Schedule 19 Projects or Schedule 10 Projects where the Commission has granted O&R inclusion in rate base of CWIP above 50% (“CWIP incentive”). This section does not apply to FERC’s general policy of including 50% CWIP in rate base, which, if authorized, would be treated for review like other ratebase items.
 - i. O&R shall use the following accounting procedures to ensure that, if authorized by a Commission order to include 100% of any CWIP in rate base, O&R ceases to accrue for recovery any AFUDC and, if less than 100% of CWIP in rate base is authorized, a corresponding percentage of AFUDC accruals will cease. O&R shall assign each Schedule 19 Project or Schedule 10 Project where the Commission has authorized the CWIP incentive a unique funding project number (“FPN”) for internal cost tracking purposes.
 - ii. O&R shall record actual construction costs to each FPN through work orders that are coded to correspond to the FPN for each applicable Schedule 19 Project or Schedule 10 Project. Such work orders shall be segregated from work orders for other Schedule 19 Projects or Schedule 10 Projects for which the Commission has not authorized O&R to include any portion of CWIP in rate base.
 - iii. For each applicable Schedule 19 Project or Schedule 10 Project, O&R shall prepare

monthly work order summaries of costs incurred under the associated FPN. These summaries shall show monthly additions to CWIP and transfers to plant in service and shall correspond to amounts shown in O&R's FERC Form No. 1. O&R shall use these summaries as data inputs into the respective Annual True-up Adjustments. O&R shall make such work order summaries available upon request under the review procedures of Section 6 of these Formula Rate Protocols.

- iv. When a Schedule 19 Project or Schedule 10 Project for which the Commission granted the CWIP incentive, or portion thereof, is placed into service, O&R shall deduct from the total CWIP the accumulated charges for work orders under the FPN for that project, or portion thereof. The purpose of this control process is to ensure that expenditures are not double counted as both CWIP and as additions to plant.
 - v. For Schedule 19 Projects or Schedule 10 Projects for which the Commission has not granted the CWIP incentive, O&R shall record AFUDC to be applied to CWIP and capitalized as part of CWIP and included in the project investment when the project is placed into service.
 - vi. For Schedule 19 Projects or Schedule 10 Projects where the Commission has granted the CWIP incentive, O&R will include in the investment for such project's AFUDC accrued prior to the date that O&R first includes the CWIP for such projects in rate base.
- b. For each Schedule 19 Project and Schedule 10 Project where FERC has approved the CWIP incentive, O&R shall include in its Informational Filing a report that includes the following concerning each project:
- i. the actual amount of CWIP recorded for each project by month for the Rate Year;
 - ii. the current status of each project; and
 - iii. the estimated in-service date for each project.

Section 6. Annual Review Procedures

Each Annual True-up Adjustment and Annual Update shall be subject to the following review procedures:

- a. Interested Parties shall have until December 1 to serve reasonable information requests on O&R for both the Annual True-up Adjustments and the Annual Updates. If December 1 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all information and document requests shall be extended to the next business day. Such information and document requests shall be limited to what is necessary to determine:
 - i. the extent or effect of an Accounting Change;
 - ii. whether the Annual True-up Adjustments or Annual Updates fail to include data properly recorded in accordance with these Formula Rate Protocols and the Fundamental Predicates or includes data not properly recorded in accordance with these Formula Rate Protocols and the Fundamental Predicates;
 - iii. whether the costs included in the Annual Updates are properly accounted for (e.g., recordable and recorded in the appropriate accounts) under FERC's Uniform System of Accounts under 18 C.F.R. Part 101, and otherwise consistent with O&R's accounting policies, practices, or procedures;
 - iv. whether there are errors in the current Annual Updates and, if any are identified, whether the same or similar errors were made in prior Formula Rate filings with a further explanation identifying each Formula Rate filing in which such errors were made;
 - v. the proper application of the Formula Rate and procedures in these Formula Rate Protocols;
 - vi. the accuracy of data and consistency with the Formula Rate of the calculations shown in the Annual True-up Adjustments or the Annual Updates;

- vii. the prudence of actual costs and expenditures;
 - viii. the effect of any change to the underlying Uniform System of Accounts or the FERC Form No. 1;
 - ix. information on procurement methods and cost control methodologies used by O&R; or
 - x. any other information that may reasonably have a substantive effect on the calculation of the Projected ATRRs or Actual ATRRs pursuant to the Formula Rate.
- b. The information and document requests shall not otherwise be directed to ascertaining whether the Formula Rate is just and reasonable. Additionally, information requests shall not solicit information concerning costs or allocations where the costs or allocation methods have been determined by FERC (or resolved by a settlement accepted by FERC) for Annual True-up Adjustments for other Rate Years, except that such information requests shall be permitted if they seek to determine if there has been a material change in O&R's circumstances.
- c. O&R shall make a good faith effort to respond to information requests pertaining to the Annual True-up Adjustments and Annual Updates within fifteen (15) business days of receipt of such requests. O&R shall respond to all information and document requests by no later than December 20 unless the information exchange period is extended by O&R or FERC. If December 20 falls on a weekend or a holiday recognized by FERC, the deadline for response to information requests shall be extended to the next business day.
- d. If O&R and any Interested Party are unable to resolve disputes related to information requests submitted in accordance with these annual review procedures, O&R or the Interested Party may petition FERC to appoint an Administrative Law Judge as a discovery master. The discovery master shall have the power to issue binding orders to resolve discovery disputes and compel the production of discovery, as appropriate, in accordance with these annual

review procedures and consistent with FERC's discovery rules.

- e. O&R will cause to be posted on the ISO website all information requests from Interested Parties and O&R's response to such requests; except to the extent such responses to information and document requests include material deemed by O&R to be confidential information (in which event such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by O&R and the requesting party).
- f. O&R shall not claim that responses to information and document requests provided pursuant to these Formula Rate Protocols are subject to any settlement privilege in any subsequent FERC proceeding addressing O&R's Annual True-up Adjustments, Annual Updates, or its Formula Rate.
- g. The dates and time periods set forth in this Section 6 may be modified by agreement between O&R and other Interested Parties.

Section 7. Informational Filing

- a. By February 1 of each year, O&R shall submit to FERC an Informational Filing of its Annual Updates and the results of the Annual Review Procedures. This Informational Filing must include the information that is required by Section 3, must describe any changes pursuant to the Annual Review Procedures and must describe all aspects of the formula rate or its inputs that are the subject of an ongoing dispute under the Informal or Formal Challenge procedures. In addition, O&R will include supporting documentation and workpapers for all Schedule 19 Projects and Schedule 10 Projects added to operating property in the Rate Year of the respective Projected ATRRs, including projected costs of each project, expected construction schedule and in-service dates. Within five (5) days of such Informational Filing, O&R shall provide (or cause to be provided) notice of the Informational Filing to Interested Parties via an email exploder list and by posting the docket number assigned to O&R's Informational Filing

on O&R's website and OASIS and to the ISO website.

- b. Any challenges to the implementation of the Annual Updates must be made through the Challenge Procedures described in Section 8 of these protocols or in a separate complaint proceeding, and not in response to the Informational Filing.

Section 8. Challenge Procedures

- a. Interested Parties have through January 31 of the following year to make an Informal Challenge to O&R's Annual True-up Adjustments or Annual Updates. If January 31 falls on a weekend or a holiday recognized by FERC, the deadline for submitting all Informal Challenges shall be extended to the next business day. Failure to pursue at least one issue through an Informal Challenge shall bar the filing of a Formal Challenge. If at least one Informal Challenge was pursued, then a Formal Challenge may be filed on that issue or any other issue. Failure to pursue an issue with respect to any particular Annual True-up Adjustment or Annual Update shall not bar pursuit of such issue through Informal Challenge or the lodging of a Formal Challenge as to such issue as it relates to subsequent Annual True-up Adjustments or Annual Updates. This Section 8 shall in no way affect a party's rights under FPA section 206.
- b. A party submitting an Informal Challenge to O&R must specify the inputs, supporting explanations, allocations, calculations, or other information to which it objects and provide an appropriate explanation and documents to support its challenge. O&R shall make a good faith effort to respond to any Informal Challenge within twenty (20) business days of notification of such challenge. O&R shall appoint a senior representative to work with the party that submitted the Informal Challenge (or its representative) toward a resolution of the challenge. If O&R disagrees with such challenge, O&R will provide the Interested Party(ies) with an explanation supporting the inputs and provide supporting calculations, descriptions, allocations, or other information. No Informal Challenge may be submitted after January 31,

and O&R must respond to all Informal Challenges by no later than February 28, unless the Review Period is extended by O&R or FERC. Informal Challenges shall be subject to the resolution procedures and limitations in this Section 8.

c. Informal Challenges shall be presented to O&R, and Formal Challenges shall be filed before the FERC, pursuant to these Formula Rate Protocols, and both Informal and Formal Challenges shall:

- i. Clearly identify the action or inaction which is alleged to violate the filed Formula Rate or Formula Rate Protocols;
- ii. Explain how the action or inaction violates the Formula Rate or Formula Rate Protocols;
- iii. Set forth the business, commercial, economic, or other issues presented by the action or inaction as such relates to or affects the party filing the Informal Challenge or Formal Challenge, including:
 - A. The extent or effect of an Accounting Change;
 - B. Whether the applicable Annual True-up Adjustment or Annual Update fails to include data properly recorded in accordance with these Formula Rate Protocols;
 - C. The proper application of the Formula Rate and procedures in these Formula Rate Protocols;
 - D. The accuracy of data and consistency with the Formula Rate of the charges shown in the applicable Annual True-up Adjustment or Annual Update, including errors as described in Section 6.a.iv, for the current, applicable Annual True-up Adjustment or Annual Update and for any prior years in which the Formula Rate included such errors;
 - E. The prudence of actual costs and expenditures;

- F. The effect of any change to the underlying Uniform System of Accounts or FERC Form No. 1; or
 - G. Any other information that may reasonably have a substantive effect on the calculation of the applicable Annual True-up Adjustment or Annual Update.
- iv. Informal Challenges and Formal Challenges may address whether costs are recorded consistent with the Fundamental Predicates in these Formula Rate Protocols and FERC's policies and regulations, how the costs charged by O&R's affiliates are recorded on O&R's books in accordance with Instruction 14 of the Uniform System of Accounts, the amounts of such affiliates' costs, and whether the costs are properly includable in transmission rates.
 - v. With respect to an issue that had previously been adjudicated by the Commission in a Formal Challenge proceeding that was not resolved by settlement, the principles of *res judicata* and *collateral estoppel* shall apply and, therefore, if a subsequent Formal Challenge is made with respect to such issue, O&R may move to dismiss on such grounds, the challenging party or other Interested Parties may contest whether such principles apply, and the Commission shall have the discretion to determine whether the Formal Challenge may proceed or should be dismissed.
 - vi. Make a good faith effort to quantify the financial impact or burden (if any) created for the party filing the Formal Challenge as a result of the action or inaction;
 - vii. State whether the issues presented are pending in an existing Commission proceeding or a proceeding in any other forum in which the filing party is a party, and if so, provide an explanation why timely resolution cannot be achieved in that forum;
 - viii. State the specific relief or remedy requested, including any request for stay or extension of time, and the basis for that relief;

- ix. Include all documents that support the facts in the Formal Challenge in possession of, or otherwise attainable by, the filing party, including, but not limited to, contracts and affidavits; and
 - x. State whether the filing party utilized the Informal Challenge procedures described in these Formula Rate Protocols to dispute the action or inaction raised by the Formal Challenge, and, if not, describe why not.
- d. Any person filing a Formal Challenge must serve a copy of the Formal Challenge on O&R. Service to O&R must be simultaneous with filing at the Commission. Simultaneous service can be accomplished by electronic mail in accordance with 18 C.F.R. § 385.2010(f)(3), facsimile, express delivery, or messenger. The party filing the Formal Challenge shall serve the individual listed as the contact person on O&R's Informational Filing required under Section 7 of these Formula Rate Protocols.
- e. O&R will cause to be posted on the ISO website all Informal Challenges from Interested Parties and O&R's response(s) to such Informal Challenges; except to the extent such Informal Challenges or responses to Informal Challenges include material deemed by O&R to be confidential information, in which event such information will not be publicly posted but will be made available to requesting parties pursuant to a confidentiality agreement to be executed by O&R and the requesting party.
- f. Any changes or adjustments to an Annual True-up Adjustment or Annual Update resulting from the information exchange and Informal Challenge processes agreed to by O&R on or before December 1 will be reflected in the applicable Annual Update for the upcoming Rate Year. Any changes or adjustments agreed to by O&R after December 1 will be reflected in the following year's applicable Annual True-up Adjustment.
- g. If O&R and a challenging party have not resolved an Informal Challenge to an Annual Update, the challenging party shall have the right to submit by May 1 a Formal Challenge with

the FERC, which shall be served on O&R on the date of such filing as specified in Section 8.d., above. If May 1 falls on a holiday recognized by FERC or on a weekend, the deadline for submitting a Formal Challenge shall be extended to the next business day. However, there shall be no need to make a Formal Challenge or to await conclusion of the time periods in this Section 8 if the FERC already has initiated *sua sponte* a proceeding to consider the corresponding Annual Update. A Formal Challenge shall be filed pursuant to these Formula Rate Protocols rather than Section 206 of the FPA and in the same docket as O&R's informational filing discussed in Section 7 of these Formula Rate Protocols. O&R shall respond to the Formal Challenge by the deadline established by FERC. A party may not pursue a Formal Challenge if that party did not submit an Informal Challenge on at least one issue during the applicable Review Period.

- h. In any proceeding initiated by FERC concerning an Annual True-up Adjustment or Annual Update or in response to a Formal Challenge, O&R shall bear the burden, consistent with FPA section 205, of proving that it has correctly applied the terms of the Formula Rate consistent with these Formula Rate Protocols, and that it followed the applicable requirements and procedures in these Formula Rate Protocols. Nothing herein is intended to alter the burdens applied by FERC with respect to prudence challenges.
- i. In the event an error, as further described in Section 6.a.iv, is identified in an Annual True-up Adjustment or Annual Update and such error was present in prior Annual True-up Adjustments or Annual Updates, an Interested Party may request a FERC order making any correction or providing other remedial relief retroactive to the first Formula Rate filing in which such error occurred. O&R retains all rights to oppose such a request.
- j. Except as specifically provided herein, nothing herein shall be deemed to limit in any way the right of O&R to file unilaterally, pursuant to FPA section 205 and the regulations thereunder, to change the Formula Rate or any of its inputs (including, but not limited to, the ceiling rate

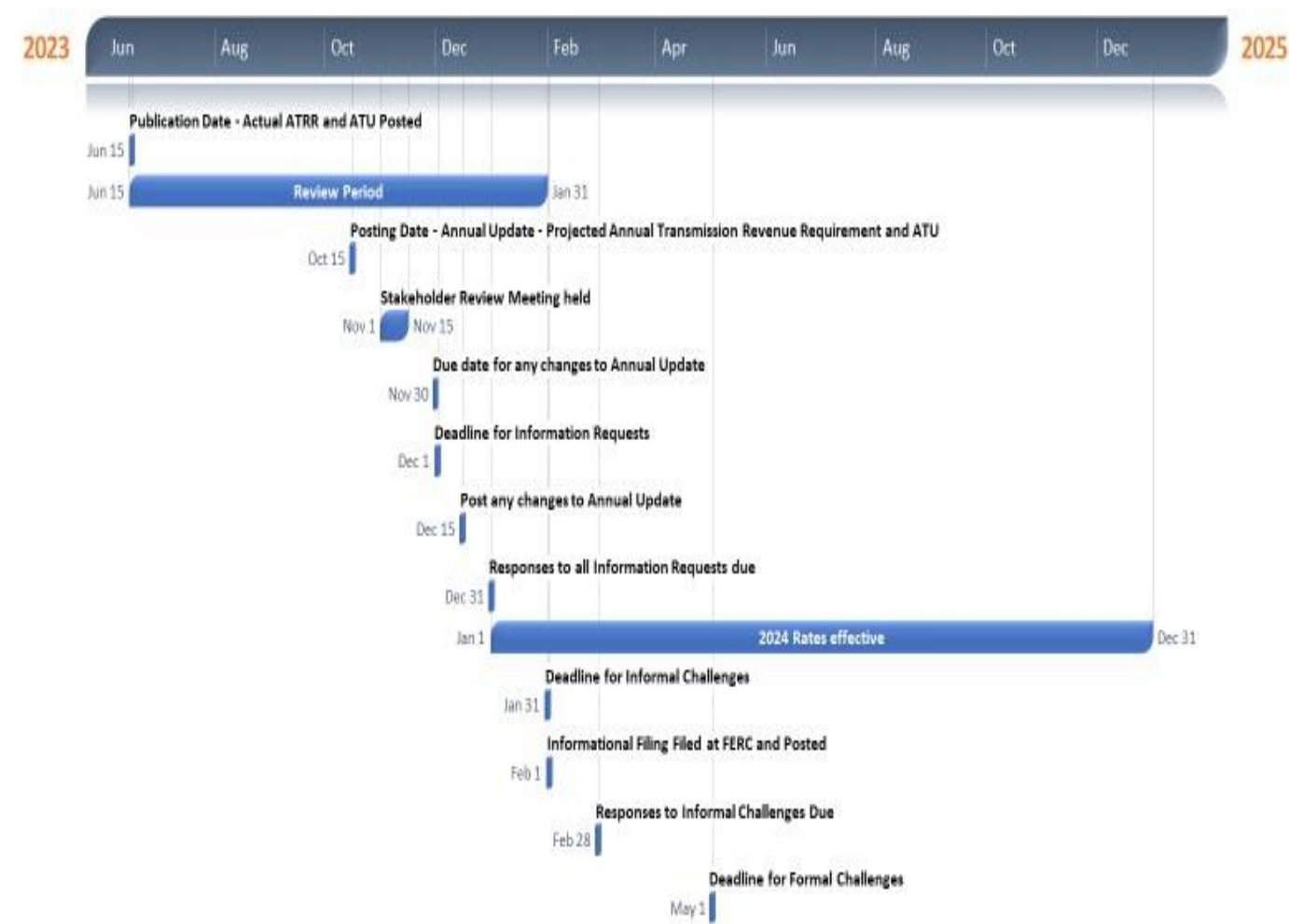
of return on common equity for Schedule 19 Projects, the base rate of return on common equity for Schedule 10 Projects, and transmission incentive rate treatment), or to replace the Formula Rate with a stated rate, or the right of any Interested Party to request such changes pursuant to FPA section 206 and the Commission's regulations thereunder.

- k. No Interested Party shall seek to modify the Formula Rate under the challenge procedures set forth in this Section 8, and the Annual True-up Adjustments and Annual Updates shall not be subject to challenge by anyone for the purpose of modifying the Formula Rate. Any modifications to the Formula Rate will require, as applicable, an FPA section 205 or section 206 filing.
- l. Any Interested Party seeking changes to the application of the Formula Rate due to a change in the Uniform System of Accounts or FERC Form No. 1 shall first raise the matter with O&R in accordance with this Section 8 before pursuing a Formal Challenge.

Section 9. Changes to Annual Informational Filings

Any changes to the data inputs as a result of revisions to O&R's FERC Form No. 1 or as a result of any FERC proceeding to consider an Annual True-up Adjustment or as a result of the procedures set forth herein shall be incorporated into the Formula Rate (with interest determined in accordance with 18 C.F.R. § 38.19a) in the applicable Annual Update for the next effective Rate Year. This approach shall apply in lieu of mid-Rate Year adjustments or any refunds or surcharges. However, actual refunds or surcharges (with interest determined in accordance with 18 C.F.R. §38.19a) for the then current Rate Year shall be made if the Formula Rate is replaced by a stated rate by O&R.

Section 10. Example Timeline of Annual Process



Section 6.19.10.2.2 Formula Rate Template

**Orange and Rockland Utilities, Inc.
Transmission Formula Rate
Schedule 19 and Schedule 10 Projects**

Actual or Projected for the 12 Months Ended December

Index

Worksheet	Tab	Description
A	Appendix A	Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 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
11	ROE Adder (Schedule 10 Projects)	ROE Adder for Schedule 10 Projects

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

Thirteen Monthly Balances Composite Depreciation Rates									
(1)		(2)	(3)	(4)		(5)	(6)		(7)
Line				Schedule 19 Projects			Schedule 10 Projects		
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)		Schedule 19 Projects	Allocator (Note K)		Schedule 10 Projects
1	GROSS PLANT IN SERVICE								
1	Production	Workpaper 1, Line 14, Col. (c)	0	NA		0	NA		0
2	Transmission	Workpaper 1, Line 14, Col. (d), Col. (m) or Col. (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		0
10	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
25	TOTAL ACCUMULATED DEFERRED INCOME 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
OTHER RATE BASE ITEMS									
27	Cash Working Capital	(Line 47 times 45/360)	NA			#DIV/0!			#DIV/0!
28	Materials & Supplies - Transmission	Workpaper 1, Line 42, Col. (d)	0	S19P	#DIV/0!	#DIV/0!	S10P	#DIV/0!	#DIV/0!
29	Construction	Workpaper 1, Line 42, Col. (e)	0	GP19	#DIV/0!	#DIV/0!	GP10	#DIV/0!	#DIV/0!
30	Prepayments	Workpaper 1, Line 42, Col. (f)	0	GP19	#DIV/0!	#DIV/0!	GP10	#DIV/0!	#DIV/0!
31	Unfunded Liabilities	Workpaper 1, Line 42, Col. (i)	-	CP*S19 W/S	#DIV/0!	#DIV/0!	CP*S10 W/S	#DIV/0!	#DIV/0!
32	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 through 31)	NA			#DIV/0!			#DIV/0!
33	RATE BASE	(Line 22 + Line 25 + Line 26 + Line 32)	NA			#DIV/0!			#DIV/0!

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

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Company Total (where applicable)			Schedule 10 Projects	
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference		Allocator (Note K)	Schedule 19 Projects	Allocator (Note K)	Schedule 10 Projects
OPERATIONS AND MAINTENANCE EXPENSES (Note M)							
34	Transmission - Direct Assign	320-323.112.b fn	NA	DA	0	DA	0
35	Transmission - Allocate	320-323.112.b	0				
36	Less: EPRI Dues in Account 566	352-353	0				
37	Subtotal - Transmission to Allocate	Line 35 - Line 36	0	S19P	#DIV/0!	S10P	#DIV/0!
38	Electric A&G	320-323.197.b	0				
39	Less: EPRI Dues in A&G	352-353	0				
40	Less: Regulatory Commission Expenses	320-323.189.b	0				
41	Less: Property Insurance	320-323.185.b	0				
42	Less: Account 930.2 Items	Note L	0				
43	Adjusted Electric A&G Plus: Transmission Related Regulatory Expenses (Note E)	Line 38 - Line 39 - Line 40 - Line 41 - Line 42 350-351 fn	0 0	S19 W/S S19P	#DIV/0! #DIV/0!	S10 W/S S10P	#DIV/0! #DIV/0!
44	Plus: Direct Assigned Regulatory Commission Expenses	350-351 fn	NA	DA	0	DA	0
45	Plus: Property Insurance	320-323.185.b	0	GPE19	#DIV/0!	GPE10	#DIV/0!
47	TOTAL O&M	Sum of Lines 34 through 46	NA		#DIV/0!		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE							
48	Transmission	Worksheet 1, Line 57 or Line 58	0	DA	0	DA	-
49	Electric General	336.10 f	0	S19 W/S	#DIV/0!	S10 W/S	#DIV/0!
50	Common Electric (includes Intangible)	336.11.f	0	S19 W/S	#DIV/0!	S10 W/S	#DIV/0!
51	TOTAL DEPRECIATION	Sum of Lines 48 through 50	0		#DIV/0!		#DIV/0!
TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)							
LABOR RELATED							
52	Payroll (Note D)	262-263.3.i + 9.i	0	CP*S19 W/S	#DIV/0!	CP*S10 W/S	#DIV/0!
PLANT RELATED							
54	Real Estate	262-263.19.i + 20.i	0	GP19	#DIV/0!	GP10	#DIV/0!
55	Franchise Tax	262-263	0	GP19	#DIV/0!	GP10	#DIV/0!
56	Gross Receipts Tax			Note N	0	Note N	-
57	Other (Note E)	262-263	0		0		0
58	TOTAL OTHER TAXES	Sum of Lines 52 and 54 through 57	0		#DIV/0!		#DIV/0!
INCOME TAXES (Note F)							
59	Composite Tax Rate = T	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))=	0.0000%				
60	Gross-up Factor	1 / (1 - T)	0.0000				
61	Income Tax Factor	T/(1-T)	0.0000				
62	Amortization of Investment Tax Credit (enter negative)	266-267 fn	NA	DA	0	DA	0
63	Amortization of Excess Deferred Income Taxes (enter negative)	Worksheet 3	NA	DA	0	DA	0
64	Tax Effect of Permanent Differences	Worksheet 4, Line 2 Col. (e)	NA	DA	-	DA	-
65	Income Tax Calculation	(Line 71 * Line 61)	NA	Calc	#DIV/0!	Calc	#DIV/0!
66	ITC adjustment	(Line 62 * Line 60)	NA	Calc	0	Calc	0
67	Amortization of Excess Deferred Income Tax						
68	Adjustment	(Line 63 * Line 60)	NA	Calc	0	Calc	0
68	Permanent Differences Tax Adjustment	(Line 64 * Line 60)	NA	Calc	0	Calc	0
69	TOTAL INCOME TAXES	Sum of Lines 65 through 68	NA		#DIV/0!		#DIV/0!
RETURN (Note H)							
70	Debt	Worksheet 5 19, Line 12, Col. (i) or Worksheet 6b 10, Line 1 * Line 33	NA	Calc	#DIV/0!		#DIV/0!
71	Common Equity and Preferred Stock	Worksheet 5 19, Line 12, Col. (f) or Worksheet 6b 10, Line 3 * Line 33	NA	Calc	#DIV/0!		#DIV/0!
72	TOTAL RETURN	Sum of Lines 70 through 71	NA		#DIV/0!		#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS							
73		(Line 47 + Line 51 + Line 58 + Line 69 + Line 72)	NA		#DIV/0!		#DIV/0!
74	REVENUE CREDITS	(Line 100)	NA		-		-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)							
75		(Line 73 + Line 74)	NA		#DIV/0!		#DIV/0!
76	CORRECTIONS	Worksheet 9, Line 11, Col. (b) and Col. (d)	NA		0		0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)							
77		Worksheet 7a, Line 5 or Worksheet 7b, Line 5	NA		0		0
78	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 75 through 77	NA		#DIV/0!		#DIV/0!
79	ROE Adder	Worksheet 10, Line 33					#DIV/0!
80	Total with ROE Adder	Sum of Lines 78 and 79					#DIV/0! (Note P)

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual or Projected for the 12 Months Ended December

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

SUPPORTING CALCULATIONS AND NOTES

Line			Schedule 19 Projects	Schedule 10 Projects
No.	TRANSMISSION PLANT ALLOCATOR			
81	Total Electric Plant	(Line 94)	0	0
82	Total Transmission Plant	(Line 2)	0	0
83	Schedule Specific Projects	(Line 2)	0	-
84	Schedule Specific Projects Plant Allocator	(Line 83 / Line 82)	#DIV/0! S19P	#DIV/0! S10P
	ELECTRIC WAGE AND SALARY ALLOCATOR			
85	Production	354-355.20.b	0	
86	Transmission	354-355.21.b	0	
87	Distribution	354-355.23.b	0	
88	Other	354-355.24,25,26.b	0	
89	Total	Sum of Lines 85 through 88	0	
90	Transmission Wage and Salary Allocator	(Line 86 / Line 89)	#DIV/0! T W/S	
91	Schedule Specific Projects Wages and Salaries	(Line 86 * Line 84)	#DIV/0!	#DIV/0!
92	Schedule Specific Projects Wage and Salary Allocator	(Line 91 / Line 89)	#DIV/0! S19 W/S	#DIV/0! S10 W/S
93	Schedule Specific Projects Transmission Wage and Salary Allocator	(Line 91 / Line 86)	#DIV/0! S19 W/S T	#DIV/0! S10 W/S T
	ELECTRIC COMMON PLANT ALLOCATOR (CE)			
94	Electric	200-201.3.c+6.c	0	% Electric
95	Gas	200-201.3.d+6.d	0	CP= #DIV/0!
96	Other	200-201.3.e, f & g + 6.e, f & g	0	(Line 94 / Line 97)
97	Total (excludes common)	Sum of Lines 94 through 96	0	
	REVENUE CREDITS			
	Account 454, Rent from Electric Property (Note I)	300-301, fn	-	-
99	Account 456, Other Electric Revenue (Note J)	300-301, fn	-	-
100	Total Revenue Credits		-	-

Formula Rate - Non-Levelized

Transmission Formula Rate Template
Utilizing FERC Form 1 Data

Actual or Projected for the 12 Months Ended December

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

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

Notes				
A	All amounts shown are based on 13 month averages which monthly numbers are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28, which is based upon one-eighth of O&M, Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages and prorated amounts) .			
B	The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).			
C	Cash Working Capital equals one-eighth (45 days) of O&M allocated to Schedule 19 or Schedule 10 Projects.			
D	Includes only FICA and unemployment taxes.			
E	Any transmission regulatory expenses allocated to Schedule 19 or Schedule 10 Projects are determined after deducting any directly assigned transmission regulatory expenses.			
F	Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).			
	Inputs Required:	FIT =	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 or GPE 10= gross electric plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of total electric gross plant)			
	S19P or S10P= Schedule 19 Projects or Schedule 10 Projects plant allocator (Schedule 19 Projects or Schedule 10 Projects gross plant as % of total transmission gross plant)			
	Schedule 19 Projects or Schedule 10 Projects wage and salary allocator (Schedule 19 Projects or Schedule 10 Projects wages and salaries as % of total electric wages and salaries)			
	S19 W/S or S10 W/S= wages and salaries			
	Schedule 19 Projects or Schedule 10 Projects wages and salary allocator for transmission (Schedule 19 Projects or Schedule 10 Projects wages and salaries as % of transmission wages and salaries)			
	S19 W/S T or S10 W/S T a % of transmission wages and salaries			
	NA= not applicable (the item is not applicable to Schedule 19 Projects or Schedule 10 Projects)			
	T W/S= transmission wages and salaries as % of electric wages and salaries			
L	Orange and Rockland will exclude items in Account 930.2 shown on FF1 page 335 that are greater than \$1 M and not directly or indirectly related to the provision of transmission services.			
M	Orange and Rockland either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or Schedule 10 Projects or allocate transmission O&M to the Schedule 19 Projects or Schedule 10 Projects, but not both.			
N	In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in the ATRR for Schedule 19 and Schedule 10 Projects is as follows:			
		Schedule 19	0.00000%	Schedule 10
	Gross receipt tax rate			0.00000%
	Revenue requirement		-	-
	Gross Receipts Tax		-	-
O	For future use			
P	By project ATRRs are on Workpaper 10a for Schedule 19 Projects and Workpaper 10b for Schedule 10 Projects.			

Orange and Rockland Utilities, Inc.
Worksheet 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)
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, Line 93 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	204-207, line 58 fn
Appendix A, line 8	5	1	2	3	4	5	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation																
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	Internal/Workpaper	219, line 20-24 fn	219, line 25 fn	219, line 26 fn	219, line 28 fn	356 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn
Appendix A, line 8	13	8	10	11	12	14	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Miscellaneous Rate Base Items									
Month	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Materials and Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric, Gas and Other)	Prepayments	Accumulated Provision for Intangibles and Patents	Miscellaneous Current and Amortized Intangibles	Total	Sum of Columns (g) + (h)
FF1 Reference	214 fn	214 fn	227, Line 9 fn	227, line 9 fn	110-115, line 57 fn	112-113, line 28 fn	Line 56		
Appendix A, line 8	11	11	10	10	30	112-113, line 28 fn	31		
29 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	-	-	-	-	-	-	-	-	-

Unfunded Liabilities - Account 242			
Month	Accrued Vacation	Employee Stock Based Compensation	Other
FF1 Reference	NA	NA	NA
Appendix A, line 8			
43 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	-	-	-

Schedule 19 Projects - Depreciation Expense				
FF1 Reference	Project 1	Project 2	Project 3	Project 4
Appendix A, line 8	NA	NA	NA	NA
57	202	-	-	-

Schedule 19 Projects - Depreciation Expense				
FF1 Reference	Project 1	Project 2	Project 3	Project 4
Appendix A, line 8	NA	NA	NA	NA
58	202	-	-	-

Orange and Rockland Utilities, Inc.
Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)
Actual or Projected for the 12 Months Ended December

(a)	(b)	(c) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	Nonprorated Items						
	Current Year						
1	ADIT-190	0	0	0			(Line 24)
2	ADIT-282	#DIV/0!	0	0			(Line 30)
3	ADIT-283	0	0	0			(Line 38)
4	Subtotal	#DIV/0!	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
6	GP Allocator		#DIV/0!				Appendix A
7	End of Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
8	End of Previous Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	Workpaper 2b, Line 7
9	Average Beginning and End of Year	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10	Prorated ADIT					#DIV/0!	From Workpaper 2c, Line 14, Col. (j) 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) Schedule 19 Projects	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Related	Related	Related		Justification
12	Alternative Minimum Tax	0	0	0	0		
13	Net Operating Loss	0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20		0	0	0	0		
21		0	0	0	0		
22		0	0	0	0		
23		0	0	0	0		
24	Total	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a)	(b)	(c)	(d) Schedule 19 Projects	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Related	Related	Related		Justification
25	Accelerated Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0		Workpaper 2c, Line 14, Col. (n)
26		0		0			
27		0					
28		0					
29		0		0	0		
30	Total	#DIV/0!	0	#DIV/0!	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a)	(b)	(c)	(d) Schedule 19 Projects	(e) Plant	(f) Labor	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Related				Justification
31		0	0	0	0		
32		0		0			
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)
Actual or Projected for the 12 Months Ended December

(a)	(b)	(c) Schedule 10 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	Nonprorated Items						
	Current Year						
1	ADIT-190	0	0	0			(Line 24)
2	ADIT-282	#DIV/0!	0	0			(Line 30)
3	ADIT-283	0	0	0			(Line 38)
4	Subtotal	#DIV/0!	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 10 Projects W/S Allocator			#DIV/0!			Appendix A
6	GP Allocator		#DIV/0!				Appendix A
7	End of Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
8	End of Previous Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	Workpaper 2b, Line 7
9	Average Beginning and End of Year	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10	Prorated ADIT					#DIV/0!	From Workpaper 2c, Line 14, Col. (j) 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) Schedule 10 Projects	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects	Total	Excluded	Related	Related	Related		Justification
12	Alternative Minimum Tax	0	0	0	0		
13	Net Operating Loss	0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20		0	0	0	0		
21		0	0	0	0		
22		0	0	0	0		
23		0	0	0	0		
24	Total	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a)	(b)	(c)	(d) Schedule 10 Projects	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 10 Projects	Total	Excluded	Related	Related	Related		Justification
25	Accelerated Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0		Workpaper 2c, Line 14, Col. (n)
26		0		0			
27		0					
28		0					
29		0		0	0		
30	Total	#DIV/0!	0	#DIV/0!	0		

Instructions for Account 282:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a)	(b)	(c)	(d) Schedule 10 Projects	(e) Plant	(f) Labor	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 10 Projects	Total	Excluded	Related				Justification
31		0	0	0	0		
32		0		0			
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)
Actual or Projected for the 12 Months Ended December

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

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately;

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
Alternative Minimum Tax	0	0	0	0	0		
Net Operating Loss	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	0	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-282 - Includes Only Items Applicable to Schedule 19 Projects		Excluded					Justification
Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		Workpaper 2d, Line 13, Col. (n)
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	0	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)
Actual or Projected for the 12 Months Ended December

(a)	(b)	(c) Schedule 10 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
Nonprorated Items							
Prior Year							
ADIT-190		0	0	0			(Line 20)
ADIT-282		#DIV/0!	0	0			(Line 26)
ADIT-283		0	0	0			(Line 34)
Subtotal		#DIV/0!	0	0			(Line 1 + Line 2 + Line 3)
Schedule 10 Projects W/S Allocator				#DIV/0!			Appendix A
GP Allocator			#DIV/0!				Appendix A
Prior Year ADIT		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 + Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately;

(a)	(b)	(c)	(d) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects	Total	Excluded					Justification
Alternative Minimum Tax	0	0	0	0	0		
Net Operating Loss	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	0	0	0	0	0		

Instructions for Account 190:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a)	(b)	(c)	(d) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-282 - Includes Only Items Applicable to Schedule 10 Projects		Excluded					Justification
Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		Workpaper 2d, Line 13, Col. (n)
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	#DIV/0!	0	#DIV/0!	0	0		

Instructions for Account 282:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a)	(b)	(c)	(d) Schedule 10 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 10 Projects	Total	Excluded					Justification
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
	0	0	0	0	0		
Total	0	0	0	0	0		

Instructions for Account 283:

- ADIT items related only to Schedule 10 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.
Workpaper 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 Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 19 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation * (k)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount + (m) + (q)
	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!		0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
1	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!
2	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!
3	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!
4	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!
5	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!
6	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!
7	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!
8	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!
9	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!
10	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!
11	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!
12	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!
13	Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!

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

Note B: From Workpaper 2d-Prior Year ADIT Proration Actual

Orange and Rockland Utilities, Inc.
Workpaper 2c10: Accumulated Deferred Income Taxes - Prorated Projection (Schedule 10 Projects)
Actual or Projected for the 12 Months Ended December

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

Rate Year = 2021

Account 282 (Note A)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 10 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation * (k) (j)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount + (m) + (q) (i)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	2021	28	307	365	84.11%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	2021	31	276	365	75.62%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	2021	30	246	365	67.40%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	2021	31	215	365	58.90%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	2021	30	185	365	50.68%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	2021	31	154	365	42.19%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	2021	31	123	365	33.70%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	2021	30	93	365	25.48%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	2021	31	62	365	16.99%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32	365	8.77%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	2021	31	1	365	0.27%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	0	0	0			#DIV/0!	0			#DIV/0!	#DIV/0!

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

Note B: From Workpaper 2d-Prior Year ADIT Proration Actual

Orange and Rockland Utilities, Inc.
Worksheet 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 * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	#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!	

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

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Orange and Rockland Utilities, Inc.
Worksheet 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 * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	#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!	

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

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Orange and Rockland Utilities, Inc.
Workpaper 3a19: Excess Accumulated Deferred Income Taxes (Schedule 19 Projects)
Resulting from Income Tax Rate Changes (Note A)
Actual or Projected for the 12 Months Ended December

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

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

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

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

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

41	New nominal rate	1.0%
42	Prior nominal rate	1.0%
43	Remeasurement Factor	100.0%
Note D:		
Note E:		
Note F:		

Orange and Rockland Utilities, Inc.
Workpaper 3b10: Excess Accumulated Deferred Income Taxes (Schedule 10 Projects)
Resulting from Income Tax Rate Changes (Note A)
Actual or Projected for the 12 Months Ended December

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

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

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

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

41		New nominal rate	1.0%
42		Prior nominal rate	1.0%
43		Remeasurement Factor	100.0%
Note D:			
Note E:			
Note F:			

Orange and Rockland Utilities, Inc.
Workpaper 4: Permanent Book/Tax Differences
Actual or Projected for the 12 Months Ended December

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

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

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

	(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							
Line #		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant - - Using Allocator	Net Common Plant - Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/ Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
	Reference	Worksheet 1, Line 14	Calculated	Worksheet 1, Line 28	Col. (b) - Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col (e) through Col. (l)
1	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! Appendix A, Line 19	#DIV/0! Appendix A, Line 20	#DIV/0! Appendix A, Line 21	#DIV/0! Appendix A, Line 23	0 Appendix A, Line 24	- Appendix A, Line 26	#DIV/0! Appendix A, Line 32	#DIV/0!
	Reference												

Reference	Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Col.	Attachment 6a 19, Line 4, Line 9, Line 14, or Line 19	Col. (b) * Col. (c)	Attachment 6a 19, Lines 2 + 3, Lines 7 + 8, Lines 12 + 13 or Lines 17 + 18	Col. (b) * Col. (e)	Attachment 6a 19, Line 1, Line 5, Line 10 or Line 15	Col. (b) * Col. (h)
7 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	Schedule 19 Projects Included in Each Project Group	
	Project Description	Gross Investment
Project Grouping 1		
Project Grouping 2		
Project Grouping 3		
Project Grouping 4		

Actual or Projected for the 12 Months Ended December

Line #	Project 1	(Note A)				
		Capitalization	%s	Cost Rates	WACC	
1	Long Term Debt	Line 33, Col. (i)	0	0.0%	#DIV/0!	ROE per New York Public Service Commission, Case No.
	Customer Deposits	Note B	0.0%	0.000%	0.00%	0.00%
2	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	ROE Ceiling
3	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	11.20%
4	Total Capitalization		0	#DIV/0!	(Lines 1 and 2, Col. (i))	#DIV/0!

		Capitalization	%s	Cost Rates	WACC		
5	Long Term Debt	Line 33, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York Public Service Commission, Case No.
6	Customer Deposits	Note B		0.0%	0.000%	0.00%	0.00%
7	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!	ROE Ceiling
8	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%	11.20%
				(Lines 5 and 7, Col. (j))			
9	Total Capitalization		0	#DIV/0!		#DIV/0!	

		Capitalization	%s	Cost Rates	WACC		
10	Long Term Debt	Line 33, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York Public Service Commission, Case No.
11	Customer Deposits	Note B	0	0.0%	0.000%	0.00%	0.00%
12	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!	ROE Ceiling
13	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%	11.20%
				(Lines 10 and 12, Col. (i))			
14	Total Capitalization		0	#DIV/0!	#DIV/0!		

Project 4		Capitalization	%s	Cost Rates	WACC		
15	Long Term Debt	Line 33, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York Public Service Commission, Case No.
16	Customer Deposits	Note B		0.0%	0.000%	0.00%	0.00%
17	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!	ROE Ceiling
18	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%	11.20%
				(Lines 15 and 17, Col. (i))			
19	Total Capitalization		0	#DIV/0!		#DIV/0!	

		Common Equity			Long-term Debt					
		Less:			Common Equity for Capitalization Col. (a) - Col. (b) - Col. (c)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - Col. (h)
		Total	Less: Preferred Stock	Accumulated Other Comprehensive Income						
Month		112-113, I.16, fn	112-113, I.3, fn	112-113, I.15, fn						
20	December		-	-		112-113, I.24, fn	112-113, I.61, fn	110-111, I.69, fn	110-111, I.81, fn	
21	January		-	-			-	-	-	
22	February		-	-			-	-	-	
23	March		-	-			-	-	-	
24	April		-	-			-	-	-	
25	May		-	-			-	-	-	
26	June		-	-			-	-	-	
27	July		-	-			-	-	-	
28	August		-	-			-	-	-	
29	September		-	-			-	-	-	
30	October		-	-			-	-	-	
31	November		-	-			-	-	-	
32	December		-	-			-	-	-	
33	Average		-	-			-	-	-	

34	Long Term Interest	of lines 62, 63, 64, 65, 66, 67)	0
35	Long-Term Debt	(Line 33, Col. (i))	0
36	Long-term Debt Interest Rate	(Line 34 / Line 35)	#DIV/0!
37	Preferred Dividends	118-119c, 1,29	-
38	Preferred Stock	(Line 33, Col. (b))	-
39	Preferred Stock Rate	(Line 37 / Line 38)	

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

Orange and Rockland Utilities, Inc.
 Workpaper 6b10: Cost of Capital (Schedule 10 Projects)
 Actual or Projected for the 12 Months Ended December

Line #		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Capitalization		%s	Cost Rates	WACC				
1	Long Term Debt	Line 18, Col. (i)	0	#DIV/0!	#DIV/0!	#DIV/0!				
2	Preferred Stock	Line 18, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!				
3	Common Stock	Line 18, Col. (d)	0	#DIV/0!	11.200%	#DIV/0!				
4	Total Capitalization		0	#DIV/0!	(Note 1)	#DIV/0!				

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

Common Equity					Long-term Debt				
Less:									
Accumulated									
Other									
Common Equity									
for									
Capitalization									
Col. (a) - Col. (b)									
- Col. (c)									
Month	112-113, I.16, fn	112-113, I.3, fn	112-113, I.15, fn		112-113, I.24, fn	112-113, I.61, fn	110-111, I.69, fn	110-111, I.81, fn	Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - Col. (h)
5 December	-	-	-		-	-	-	-	
6 January	-	-	-		-	-	-	-	
7 February	-	-	-		-	-	-	-	
8 March	-	-	-		-	-	-	-	
9 April	-	-	-		-	-	-	-	
10 May	-	-	-		-	-	-	-	
11 June	-	-	-		-	-	-	-	
12 July	-	-	-		-	-	-	-	
13 August	-	-	-		-	-	-	-	
14 September	-	-	-		-	-	-	-	
15 October	-	-	-		-	-	-	-	
16 November	-	-	-		-	-	-	-	
17 December	-	-	-		-	-	-	-	
18 Average	-	-	-		-	-	-	-	

19	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66, 67)	0
20	Long-Term Debt	(Line 18, Col. (i))	0
21	Long-term Debt Interest Rate	(Line 19 / Line 20)	#DIV/0!
22	Preferred Dividends	118-119c, I.29	-
23	Preferred Stock	(Line 18, Col. (b))	-
24	Preferred Stock Rate	(Line 22 / Line 23)	0

Orange and Rockland Utilities, Inc.
Workpaper 7a19: Annual True-up Adjustment (Schedule 19 Projects)
Actual or Projected for the 12 Months Ended December
Schedule 19

Debit amounts are shown as positive and credit amounts are shown as negative.
The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year
- (iii) Multiply the ATRR Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the ATU is being calculated through the middle of the year in which the ATU is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the Workpaper and input to the main body of the Formula Rate.

Line

		Estimated Interest Rate	Actual Interest Rate	Interest Rate True
1	A	ATRR based on actual costs included for the previous calendar year	0	
2	B	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment	0	
3	C	Difference (A-B)	0	0
4	D	Future Value Factor $(1+i)^{24}$	1.0000	1.0000
5	E	True-up Adjustment (C*D)	0	0
6	F	Interest Rate True-up (Note 1)	0	0

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

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

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

Orange and Rockland Utilities, Inc.
Workpaper 7b10: Annual True-up Adjustment (Schedule 10 Projects)
Actual or Projected for the 12 Months Ended December
Schedule 10

Debit amounts are shown as positive and credit amounts are shown as negative.
The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

- (i) In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year
- (iii) Multiply the ATRR Before Interest by $(1+i)^{24}$ months

Where: $i =$ Average of the monthly rates from the middle of the Rate Year for which the ATU is being calculated through the middle of the year in which the ATU is included in rates (24 months)
The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the Workpaper and input to the main body of the Formula Rate.

Line

		Estimated Interest Rate	Actual Interest Rate	Interest Rate True
1	A	ATRR based on actual costs included for the previous calendar year	0	
2	B	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment	0	
3	C	Difference (A-B)	0	0
4	D	Future Value Factor $(1+i)^{24}$	1.0000	1.0000
5	E	True-up Adjustment (C*D)	0	0
6	F	Interest Rate True-up from (Note 1)	0	0

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

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
7	July	Year 1	0.0000%	0.0000%
8	August	Year 1	0.0000%	0.0000%
9	September	Year 1	0.0000%	0.0000%
10	October	Year 1	0.0000%	0.0000%
11	November	Year 1	0.0000%	0.0000%
12	December	Year 1	0.0000%	0.0000%
13	January	Year 2	0.0000%	0.0000%
14	February	Year 2	0.0000%	0.0000%
15	March	Year 2	0.0000%	0.0000%
16	April	Year 2	0.0000%	0.0000%
17	May	Year 2	0.0000%	0.0000%
18	June	Year 2	0.0000%	0.0000%
19	July	Year 2	0.0000%	0.0000%
20	August	Year 2	0.0000%	0.0000%
21	September	Year 2	0.0000%	0.0000%
22	October	Year 2	0.0000%	0.0000%
23	November	Year 2	0.0000%	0.0000%
24	December	Year 2	0.0000%	0.0000%
25	January	Year 3	0.0000%	0.0000%
26	February	Year 3	0.0000%	0.0000%
27	March	Year 3	0.0000%	0.0000%
28	April	Year 3	0.0000%	0.0000%
29	May	Year 3	0.0000%	0.0000%
30	June	Year 3	0.0000%	0.0000%
31	Average		0.00000%	0.00000%

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

Orange and Rockland Utilities, Inc.
Workpaper 8: Electric and Common Depreciation and Amortization Rates
Actual or Projected for the 12 Months Ended December

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
350	Land Rights	1.43%
351	Energy Storage Equipment	6.67%
352	Structures and Improvements	1.77%
353	Station Equipment	2.67%
354	Towers and Fixtures	1.86%
355	Poles and Fixtures - Wood	2.33%
355.1	Poles and Fixtures - Steel	2.33%
356	Overhead Conductors & Devices	1.85%
356.1	Overhead Conductors & Devices-Clearing	1.54%
357	Underground Conduit	2.22%
358	Underground Conductors & Devices	3.00%
359	Roads and Trails	1.43%
<u>Electric General and Intangible</u>		
303...	Software - five year life	20.00%
390	Structures and Improvements	2.89%
391.1	Office Equipment - Furniture	5.00%
391.2	Office Equipment - Office Machines	6.67%
391.7	Office Equipment - PC Equipment	12.50%
391.8	Office Equipment - ECC	7.69%
392.1	Transportation Equipment-Passenger Cars	7.50%
392.2	Transportation Equipment-Light Trucks	9.00%
392.3	Transportation Equipment-Heavy Trucks	6.79%
392.4	Transportation Equipment-Trailers	6.79%
393	Stores Equipment	5.00%
394	Tools, Shop and Work Equipment	5.00%
395	Laboratory Equipment	5.00%
396	Power Operated Equipment	4.72%
396.1	Power Operated Equipment-Nonfleet	4.72%
397	Communication Equipment	6.67%
	Communication Equipment-Tele System	
397.1	Computer	6.67%
398	Miscellaneous Equipment	5.00%
<u>Common</u>		
303...	Software - five year life	20.00%
303...	Software - 15 year life	6.67%
303...	Software - 20 year life	5.00%
389	Land Easements	2.00%
390	Structures and Improvements	2.89%
391.1	Office Equipment - Furniture	5.00%
391.2	Office Equipment - Office Machines	6.67%
391.3	Office Equipment - Cash Equipment	12.50%
391.7	Office Equipment - PC Equipment	12.50%
391.71	Office Equipment - Non-PC Equipment	12.50%
392.1	Transportation Equipment-Passenger Cars	7.50%
392.2	Transportation Equipment-Light Trucks	9.00%
392.3	Transportation Equipment-Heavy Trucks	6.79%
392.4	Transportation Equipment-Trailers	6.79%
393	Stores Equipment	5.00%
394	Tools, Shop and Garage Equipment	5.00%
394.2	Garage Equipment	5.00%
395	Laboratory Equipment	5.00%
396	Power Operated Equipment	4.72%
396.1	Power Operated Equipment-Nonfleet	4.72%
397	Communication Equipment	6.67%
	Communication Equipment-Tele System	
397.1	Computer	6.67%
	Communication Equipment-Tele System	
397.2	Equipment	6.67%
398	Miscellaneous Equipment	5.00%

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

Orange and Rockland Utilities, Inc.
Workpaper 9: Prior Period Corrections
Actual or Projected for the 12 Months Ended December

Debit amounts are shown as positive and credit amounts are shown as negative.					Debit amounts are shown as positive and credit amounts are shown as negative.				
Schedule 19 Projects					Schedule 10 Projects				
Line No.	Description	Source	(a) Revenue Impact of Correction	(b) Calendar Year Revenue Requirement	Description	Source	(c) Revenue Impact of Correction	(d) Calendar Year Revenue Requirement	
1	Filing Name and Date				Filing Name and Date				
2	Original Revenue Requirement			0	Original Revenue Requirement				0
3	Description of Correction 1			0	Description of Correction 1				0
4	Description of Correction 2			0	Description of Correction 2				0
5	Total Corrections	(Line 3 + Line 4)		0	Total Corrections	(Line 3 + Line 4)			0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0	Corrected Revenue Requirement	(Line 2 + Line 5)			0
7	Total Corrections	(Line 5)		0	Total Corrections	(Line 5)			0
8	Average Monthly FERC Refund Rate	Note A		0.00%	Average Monthly FERC Refund Rate	Note A			0.00%
9	Number of Months of Interest	Note B		0	Number of Months of Interest	Note B			0
10	Interest on Correction	(Line 7 * Line 8 * Line 9)		0	Interest on Correction	(Line 7 * Line 8 * Line 9)			0
11	Sum of Corrections Plus Interest	(Line 7 + Line 10)		0	Sum of Corrections Plus Interest	(Line 7 + Line 10)			0

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.
- B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.

Orange and Rockland Utilities, Inc.
Workpaper 10a19: Schedule 19 Project ATRRs
Actual or Projected for the 12 Months Ended December

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)
1	Gross Transmission Plant	Appendix A, Line 2	-
2	Accumulated Depreciation - Transmission	Appendix A, Line 10	-
3	Direct Assignable Rate Base	(Sum of Lines 1 + 2)	-
4	O&M TRANSMISSION EXPENSE	Appendix A, Line 47	#DIV/0!
5	TAXES OTHER THAN INCOME TAXES	Appendix A, Line 58	#DIV/0!
6	GENERAL AND COMMON DEPRECIATION EXPENSE	Appendix A, Line 49 + Line 50	#DIV/0!
7	REVENUE CREDITS	Appendix A 1, Line 74	-
8	TOTAL	(Sum of Lines 4 through 7)	#DIV/0!
9	Annual Factor for Expenses	Line 8 / Line 1	#DIV/0!
10	INCOME TAXES	Appendix A 1, Line 69	#DIV/0!
11	Annual Factor for Income Taxes	Line 10 / Line 3	#DIV/0!

1		2		3		4		5		6		7		8		9		10		11		12		13		14	
Line No.	Project Name and #	Gross Plant (\$)		Annual Factor for Expenses		Annual Expenses Without Depreciation (\$)		Accumulated Depreciation (\$)		Direct Assignable Rate Base		Annual Allocation Factor for Income Taxes		Annual Income Tax Charge (\$)		Return		Project Depreciation (\$)		Annual Revenue Requirement (\$)		True-Up Adjustment (\$)		Corrections		Net Revenue Requirement (\$)	
	Reference	Worksheet 1-RB Items, Line 14		Line 9		Col.2 * Col. 3		Worksheet 1-RB Items, Line 28		Col.2 + Col. 5		Line 11		Col.6 + Col. 7		Worksheet 5- Project Return, Line 7 through 11		Worksheet 1-RB Items, Line 58		Col.4 + Col. 8 + Col. 9 + 10		Note A		Note B		Col.11 + Col. 12 + Col. 13	
12	Schedule 19 Projects	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	Project 1	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#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!	#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!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#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!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Notes
A True-up adjustment is from Workpaper 7a19 and allocated to Schedule 19 Projects using Col. 13.
B Corrections are from Workpaper 9 and allocated to Schedule 19 Projects using Col. 13.
C Ties to Appendix A, Line 78, Col. (5)

Note C

Orange and Rockland Utilities, Inc.
Workpaper 10b10: Schedule 10 Project ATRRs
Actual or Projected for the 12 Months Ended December

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)
1	Gross Transmission Plant	Appendix A, Line 2	-
2	Accumulated Depreciation - Transmission	Appendix A, Line 10	-
3	Direct Assignable Rate Base	(Sum of Lines 1 + 2)	-
4	O&M TRANSMISSION EXPENSE	Appendix A, Line 47	#DIV/0!
5	TAXES OTHER THAN INCOME TAXES	Appendix A, Line 58	#DIV/0!
6	GENERAL AND COMMON DEPRECIATION EXPENSE	Appendix A, Line 49 + Line 50	#DIV/0!
7	REVENUE CREDITS	Appendix A 1, Line 74	-
8	TOTAL	(Sum of Lines 4 through 7)	#DIV/0!
9	Annual Factor for Expenses	Line 8 / Line 1	#DIV/0!
10	RETURN AND INCOME TAXES	Appendix A 1, Line 69 + 72	#DIV/0!
11	Annual Factor for Return and Income Taxes	Line 10 / Line 3	#DIV/0!
12	Value of 100 Basis Points ROE Adder	Worksheet 11, Line 8	#DIV/0!
13	Annual Factor Based Upon Direct Assignable Rate Base	Line 12 / Line 3	#DIV/0!

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Line No.	Project Name and #	Gross Plant (\$)	Annual Factor for Expenses	Annual Expenses Without Depreciation (\$)	Accumulated Depreciation (\$)	Direct Assignable Rate Base	Annual Allocation Factor for Return and Income Taxes	Project Depreciation Expense (\$)	Annual Revenue Requirement (\$)	Incentive Return in Basis Points	Incentive Return (\$)	Total Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Corrections	Net Revenue Requirement (\$)
	Reference	Worksheet 1-RB Items, Line 14	Line 9	Col.2 * Col. 3	Worksheet 1-RB Items, Line 28	Col.2 + Col. 5	Line 11	Col.6 + Col. 7	Worksheet 1-RB Items, Line 57	Col.4 + Col. 8 + Col. 9	Note C	Worksheet 11-ROE Adder Line 8	Col. 10 + Col. 12	Note A	Note B
14	Schedule 10 Projects														
15	Project 1	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	#DIV/0!
16	Project 2	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	#DIV/0!
17	Project 3	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	#DIV/0!
18	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
19	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
20	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
21	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
22	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
23	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
24	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
25	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
26	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
27	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
28	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
29	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
30	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
31	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
32	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	-	#DIV/0!	-	#DIV/0!
33	Total	-		#DIV/0!	-	-		#DIV/0!	-	#DIV/0!		#DIV/0!	#DIV/0!	-	#DIV/0!

Notes	
A	True-up adjustment is from Worksheet 7b10 and allocated to Schedule 10 Projects using Col. 15.
B	Corrections are from Worksheet 9 and allocated to Schedule 10 Projects using Col. 15.
C	ROE Incentive adders are as follows: ROE Adder FERC Order
	Project 1
	Project 2
	Project 3
D	Ties to Appendix A, Line 83, Column 7

Note D

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

Actual or Projected for the 12 Months Ended December

Line #	(a)	(b)	(c)	(d)	(e)
	Change in WACC for 100 basis point ROE Adder				
		Capitalization	%s	Cost Rates	WACC
1	Long Term Debt	From Workpaper 6b10	0	0.000%	#DIV/0!
2	Preferred Stock	From Workpaper 6b10	-	0.000%	#DIV/0!
3	Common Stock	From Workpaper 6b10	0	1.000%	#DIV/0!
4	Total Capitalization		0		#DIV/0!
5	Income Taxes	Line 4 * Appendix A, Line 61			#DIV/0!
6	Total	Line 4 + Line 5			#DIV/0!
7	Direct Assignable Rate Base	Workpaper 10b10, Line 3			0
8	Value of 100 basis points	Line 6 * Line 7			#DIV/0!