

Attachment E-2

Redlined version of Workpaper 3 showing anticipated revisions

Niagara Mohawk Power Corporation
Total Account 926 - Employee Pensions & Benefits Expense

Workpaper 3
Page 1 of 4

Shading denotes an input

Line No.	Section I	Source:	#REF!
1	Employee Pensions & Benefits	FF1 320-323.187b	-
2	less: Deferred FAS087 Pension Costs recorded in FERC 926	Workpaper 3, Page 2 *	-
3	Total Employee Pension & Benefits	Line 1 + Line 2	-
4			
5	Less: Actual FAS106 Expense in Account 926	Workpaper 3, Page 3	-
6	Plus: Fixed FAS106 per Docket <u> </u> ER08-552	Fixed Amount **	88,644,000 \$0
7			
8	Total Account 926	Line 3 - Line 5+ Line 6	#VALUE!

* Deferral impact in FERC 926 is the opposite sign of the amount recorded as a liability on Workpaper 3, Page 2

* * FERC Docket No. . ~~ER08-552, Workpaper Statement BK Page 7, Page 2 of 3~~

Niagara Mohawk Power Corporation
Total Electric Account #926 - Employee Pensions and Benefits
Deferred FAS 087 Pension Costs
Workpaper 3, Page 1, Line 2

Workpaper 3
Page 2 of 4

Shading denotes an input

#REF!

Pension Expense	Month	Account	Journal	Amount
FAS087	January	U1823253	5210PE0812M02	
FAS087	February	U1823253	5210PE0812M02	
FAS087	March	U1823253	5210PE0812M02	
FAS087	April	U1823253	5210PE0812M02	
FAS087	May	U1823253	5210PE0812M02	
FAS087	June	U1823253	5210PE0812M02	
FAS087	July	U1823253	5210PE0812M02	
FAS087	August	U1823253	5210PE0812M02	
FAS087	September	U1823253	5210PE0812M02	
FAS087	October	U1823253	5210PE0812M02	
FAS087	November	U1823253	5210PE0812M02	
FAS087	December	U1823253	5210PE0812M02	
				\$ -

Source:

Query
SAP ECC
Company Niagara Mohawk
Company 5210
Journal 5210PE0812M02
Account U1823253

			#REF!
Regulatory Acct	Regulatory Acct Descr	Month	Electric Total
926000	Employee Pensions & Benefits	January	
		February	
		March	
		April	
		May	
		June	
		July	
		August	
		September	
		October	
		November	
		December	
Grand Total			\$ -

Adjusting Entries -

\$ -

Source:
FERC Validation module
Company 5210
Reg Account = 99260000
E & T Responsible Cost Centers
FAS 106 and OPEB natural accounts

Pension	
OPEB	
FAS 112	
Health and Other Benefits	
401k Expense	
Group Life	
	-

The purpose of this schedule is to provide transparency of the 926 account pursuant to the Staff's Guidance on Formula Rates issued on July 14, 2014.