Attachment C

Section 6.19.10.2.2 Formula Rate Template

Orange and Rockland Utilities, Inc.
Transmission Formula Rate
Schedule 19 and Schedule 10 Projects
Actual or Projected for the 12 Months Ended December ….
Index

Workpaper	Tab	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~~

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

Thirteen Monthly Balances
Composite Depreciation Rates

Line No.	(1) RATE BASE (Note A):	(2) Form No. 1 or Transmission Formula Rate Reference	(3) Company Total (where applicable)	(4) Schedule 19 Projects Allocator (Note K)		(5) Schedule 19 Projects	(6) Schedule 10 Projects Allocator (Note K)		(7) Schedule 10 Projects
	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	Materials and Supplies - Assigned to 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 No.	(1) ANNUAL TRANSMISSION REVENUE REQUIREMENT	(2) Form No. 1 or Transmission Formula Rate Reference	(3) Company Total (where applicable)	(4) Allocator (Note K)		(5) Schedule 19 Projects	(6) Schedule 10 Projects Allocator (Note K)		(7) 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!	#DIV/0!	S10P	#DIV/0!	#DIV/0!
38	Electric A&G	320-323.197.b	0						
39	Less: EPRI Dues in A&G	352-353	0						
40	Less: Regulatory Commission Expenses	320-323.189.b	0						
41	Less: Property Insurance	320-323.185.b	0						
42	Less: Account 930.2 Items	Note L	0						
43	Adjusted Electric A&G	Line 38 - Line 39 - Line 40 - Line 41 - Line 42	0	S19 W/S	#DIV/0!	#DIV/0!	S10 W/S	#DIV/0!	#DIV/0!
44	Plus: Transmission Related Regulatory Expenses (Note E)	350-351 fn	0	S19P	#DIV/0!	#DIV/0!	S10P	#DIV/0!	#DIV/0!
45	Plus: Direct Assigned Regulatory Commission Expenses	350-351 fn	NA	DA		0	DA		0
46	Plus: Property Insurance	320-323.185.b	0	GPE19	#DIV/0!	#DIV/0!	GPE10	#DIV/0!	#DIV/0!
47	TOTAL O&M	Sum of Lines 34 through 46	NA			#DIV/0!			#DIV/0!
	DEPRECIATION AND AMORTIZATION EXPENSE								
48	Transmission	Workpaper 1, Line 57 or Line 58	0	DA		0	DA		-
49	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!	S10 W/S	#DIV/0!	#DIV/0!
50	Common Electric (includes Intangible)	336.11.f	0	S19 W/S	#DIV/0!	#DIV/0!	S10 W/S	#DIV/0!	#DIV/0!
51	TOTAL DEPRECIATION	Sum of Lines 48 through 50	0			#DIV/0!			#DIV/0!
	TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)								
	LABOR RELATED								
52	Payroll (Note D)	262-263.3.I + 9.I	0	CP*S19 W/S	#DIV/0!	#DIV/0!	CP*S10 W/S	#DIV/0!	#DIV/0!
53	PLANT RELATED								
54	Real Estate	262-263.19.I + 20.I	0	GP19	#DIV/0!	#DIV/0!	GP10	#DIV/0!	#DIV/0!
55	Franchise Tax	262-263	0	GP19	#DIV/0!	#DIV/0!	GP10	#DIV/0!	#DIV/0!
56	Gross Receipts Tax			Note N		0	Note N		-
57	Other (Note E)	262-263	0			0			0
58	TOTAL OTHER TAXES	Sum of Lines 52 and 54 through 57	0			#DIV/0!			#DIV/0!
	INCOME TAXES (Note F)								
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)	Workpaper 3	NA	DA		0	DA		0
64	Tax Effect of Permanent Differences	Workpaper 4, Line 2 Col. (e)	NA	DA		-	DA		-
65	Income Tax Calculation	(Line 71 * Line 61)	NA	Calc		#DIV/0!	Calc		#DIV/0!
66	ITC adjustment	(Line 62 * Line 60)	NA	Calc		0	Calc		0
67	Amortization of Excess Deferred Income Tax Adjustment	(Line 63 * Line 60)	NA	Calc		0	Calc		0
68	Permanent Differences Tax Adjustment	(Line 64 * Line 60)	NA	Calc		0	Calc		0
69	TOTAL INCOME TAXES	Sum of Lines 65 through 68	NA			#DIV/0!			#DIV/0!
	RETURN (Note H)								
70	Debt	Workpaper 5 19, Line 12, Col. (i) or Workpaper 6b 10, Line 1 * Line 33	NA	Calc		#DIV/0!			#DIV/0!
71	Common Equity and Preferred Stock	Workpaper 5 19, Line 12, Col. (f) or Workpaper 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!
73	**ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS**	(Line 47 + Line 51 + Line 58 + Line 69 + Line 72)	NA			#DIV/0!			#DIV/0!
74	**REVENUE CREDITS**	(Line 100)	NA			-			-
75	**ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)**	(Line 73 + Line 74)	NA			#DIV/0!			#DIV/0!
76	**CORRECTIONS**	Workpaper 9, Line 11, Col. (b) and Col. (d)	NA			0			0
77	**ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)**	Workpaper 7a, Line 5 or Workpaper 7b, Line 5	NA			0			0
78	**ATRR PLUS ATU AND CORRECTIONS**	Sum of Lines 75 through 77	NA			#DIV/0! (Note P)			#DIV/0!
79	**ROE** ~~Adder~~ ADDITION OF 35 BASIS POINTS FOR NYISO'S PUBLIC POLICY TRANSMISSION PLANNING PROCESS (PPTPP) PROJECTS (Note O)	Workpaper 10, Line ~~33~~ 30, Col.12				(Note Q)			#DIV/0!
80	~~Total with~~TOTAL WITH **ROE** ~~Adder~~ ADDITION FOR PPTPP PROJECTS	Sum of Lines 78 and 79							#DIV/0! (Note P)

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

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR		Schedule 19 Projects		Schedule 10 Projects	
81	Total Electric Plant	(Line 94)	0		0	
82	Total Transmission Plant	(Line 2)	0		0	
83	Schedule Specific Projects	(Line 2)	0		-	
84	Schedule Specific Projects Plant Allocator	(Line 83 / Line 82)	#DIV/0!	S19P	#DIV/0!	S10P
	ELECTRIC WAGE AND SALARY ALLOCATOR					
85	Production	354-355.20.b	0			
86	Transmission	354-355.21.b	0			
87	Distribution	354-355.23.b	0			
88	Other	354-355.24,25,26.b	0			
89	Total	Sum of Lines 85 through 88	0			
90	Transmission Wage and Salary Allocator	(Line 86 / Line 89)	#DIV/0!	T W/S		
91	Schedule Specific Projects Wages and Salaries	(Line 86 * Line 84)	#DIV/0!		#DIV/0!	
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)					% Electric
94	Electric	200-201.3.c+6.c	0			
95	Gas	200-201.3.d+6.d	0		CP=	#DIV/0!
96	Other	200-201.3.e, f & g + 6.e, f & g	0		(Line 94 / Line 97)	
97	Total (excludes common)	Sum of Lines 94 through 96	0			

	REVENUE CREDITS		Schedule 19 Projects	Schedule 10 Projects
98	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-eigth of O&M,Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages and prorated amounts) .

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

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

D Includes only FICA and unemployment taxes.

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

F Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required:			
	FIT =	0.00%	
	SIT=	0.00%	(State Income Tax Rate or Composite SIT)
	p =	0.00%	(percent of federal income tax deductible for state purposes)

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

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. For Schedule 19 Projects, the ROE is determined by the New York Public Utilities Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC. For Schedule 10 Projects, the ROE will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

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

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

K The following acronyms are used for allocators:

CP=	common plant allocator (allocate common plant and common expenses to total electric)
DA=	direct assignment (the item is direct assigned to Schedule 19 Projects)
GP19 or GP10=	gross plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of electric and common plant)
GPE 19 ot GPE 10=	gross electric plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of total electric gross plant)
S19P or S10P=	Schedule 19 Projects or Schedule 10 Projects plant allocator (Schedule 19 Projects or Schedule 10 Projects gross plant as % of total transmission gross plant)
S19 W/S or S10 W/S=	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 T or S10 W/S T	Schedule 19 Projects or Schedule 10 Projects wages and salary allocator for transmission (Schedule 19 Projects or Schedule 10 Projects wages and salaries as a % of transmission wages and salaries)
NA=	not applicable (the item is not applicable to Schedule 19 Projects or Scheduel 10 Projects)
T W/S=	transmission wages and salaries as % of electric wages and salaries

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

M Orange and Rockland either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or Schedule 10 Projects or allocate transmission O&M to the Schedule 19 Projects or Schedule 10 Projects, but not both.

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

	Schedule 19	Schedule 10
Gross receipt tax rate	0.00000%	0.00000%
Revenue requirement	-	-
Gross Receipts Tax	-	-

O ~~For future use~~The impact of an additional 35 basis points for the ROE on projects resulting from the NYISO's Public Policy Transmission Planning Process under Attachment Y.

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

Q Schedule 19 Projects are not eligible for any ROE incentive adders.

R For future use.

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)
		Gross Operating Property																	
		Total Company						Schedule 19 Projects						Schedule 10 Projects					
	Month	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total	Project 1	Project 2	Project 3	Project 4		Total
	FF1 Reference	204-207, line 5 fn	204-207, line 46 fn	204-207, line 58 fn	204-207, Line 75 fn	204-207, l. 99 fn	356 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	Sum of Columns (h) through (l)	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	204-207, line 58 fn	Sum of Columns (n) through (r)
	Appendix A line #	5	1	2	3	4	6	2	2	2	2	2	2	2	2	2	2	2	2
1	December '20	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
2	January '21	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
3	February	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
4	March	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
5	April	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
6	May	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
7	June	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
8	July	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
9	August	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
10	September	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
11	October	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
12	November	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
13	December '21	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
14	Average	-	-	-	0	0	0	0	0	0	0	0	-	0	0	0	0	0	-

Note: Exclude Asset Retirement Obligations

		Accumulated Depreciation																	
								Schedule 19 Projects						Schedule 10 Projects					
	Month	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1	Project 2	Project 3	Project 4		Total	Project 1	Project 2	Project 3	Project 4		Total
	FF1 Reference	Internal Workpaper	219, lines 20-24 fn	219, line 25 fn	219, line 26 fn	219, line 28 fn	356 fn	219, lines 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	Sum of Columns (h) through (l)	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	Sum of Columns (n) through (r)
	Appendix A line #	13	9	10	11	12	14	10	10	10	10	10	10	10	10	10	10	10	10
15	December '20	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
16	January '21	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
17	February	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
18	March	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
19	April	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
20	May	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
21	June	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
22	July	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
23	August	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
24	September	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
25	October	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
26	November	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
27	December '21	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		-
28	Average	0	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		Miscellaneous Rate Base Items							
							Unfunded Liabilities		
	Month	Schedule 19 Projects - Land Held for Future Use	Schedule 10 Projects - Land Held for Future Use	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric, Gas and Steam)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total
	FF1 Reference	214 fn	214 fn	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113. line 28 fn	Line 56	Sum of Columns (g) + (h)
	Appendix A line #	11	11	28	29	30			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	0	0	0	0	0	0	0	0

		Unfunded Liabilities - Account 242			
	Month	Accrued Vacation	Employee Stock Based Compensation	Other	Total
	FF1 Reference	NA	NA	NA	Sum of Columns (b) through (d)
	Appendix A line #				NA
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	0	0	0	0

		Schedule 10 Projects - Depreciation Expense				
		Project 1	Project 2	Project 3	Project 4	Total
	FF1 Reference	336 fn	336 fn	336 fn	336 fn	
	Appendix A line #	NA	NA	NA	NA	Appendix A. Line 48
57	2021	-	-	-	-	-

		Schedule 19 Projects - Depreciation Expense				
		Project 1	Project 2	Project 3	Project 4	Total
	FF1 Reference	336 fn	336 fn	336 fn	336 fn	
	Appendix A line #	NA	NA	NA	NA	Appendix A. Line 48
58	2021	-	-	-	-	-

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Nonprorated Items	***Schedule 19 Projects***	***Plant Related***	***Labor Related***		***Total ADIT***	
		Current Year						
1		**ADIT-190**	0	0	0			(Line 24)
2		**ADIT-282**	#DIV/0!	0	0			(Line 30)
3		**ADIT-283**	0	0	0			(Line 38)
4		**Subtotal**	#DIV/0!	0	0			(Line 1 + Line 2 + Line 3)
5		**Schedule 19 Projects W/S Allocator**			#DIV/0!			Appendix A
6		**GP Allocator**		#DIV/0!				Appendix A
7		**End of Year ADIT**	#DIV/0!	#DIV/0!	#DIV/0!		**#DIV/0!**	(Line 4 * Line 5 or Line 6)
8		**End of Previous Year ADIT**	#DIV/0!	#DIV/0!	#DIV/0!		**#DIV/0!**	Workpaper 2b, Line 7
9		**Average Beginning and End of Year**	#DIV/0!	#DIV/0!	#DIV/0!		**#DIV/0!**	(Average of Line 7 + Line 8)
10		**Prorated ADIT**					**#DIV/0!**	From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)
11		**Total ADIT**					**#DIV/0!**	

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	***Total***	***Excluded***	***Schedule 19 Projects Related***	***Plant Related***	***Labor Related***		***Justification***
12	Alternative Minimum Tax	0	0	0	0	0		
13	Net Operating Loss	0	0	0	0	0		
14		0	0	0	0	0		
15		0	0	0	0	0		
16		0	0	0	0	0		
17		0	0	0	0	0		
18		0	0	0	0	0		
19		0	0	0	0	0		
20		0	0	0	0	0		
21		0	0	0	0	0		
22		0	0	0	0	0		
23		0	0	0	0	0		
24	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

Instructions for Account 282:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

Instructions for Account 283:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects	*Total*	*Excluded*	*Schedule 10 Projects Related*	*Plant Related*	*Labor Related*		*Justification*
12	Alternative Minimum Tax	0	0	0	0	0		
13	Net Operating Loss	0	0	0	0	0		
14		0	0	0	0	0		
15		0	0	0	0	0		
16		0	0	0	0	0		
17		0	0	0	0	0		
18		0	0	0	0	0		
19		0	0	0	0	0		
20		0	0	0	0	0		
21		0	0	0	0	0		
22		0	0	0	0	0		
23		0	0	0	0	0		
24	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

Instructions for Account 282:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

Instructions for Account 283:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	*Total*	*Excluded*	*Schedule 19 Projects Related*	*Plant Related*	*Labor Related*		*Justification*
8	Alternative Minimum Tax	0	0	0	0	0		
9	Net Operating Loss	0	0	0	0	0		
10		0	0	0	0	0		
11		0	0	0	0	0		
12		0	0	0	0	0		
13		0	0	0	0	0		
14		0	0	0	0	0		
15		0	0	0	0	0		
16		0	0	0	0	0		
17		0	0	0	0	0		
18		0	0	0	0	0		
19		0	0	0	0	0		
20	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

	(a)	(b)	(c)	(d)	(e)	(f)	)g)	(h)
	ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects		*Excluded*	*Schedule 19 Projects Related*	*Plant Related*	*Labor Related*		*Justification*
21	Depreciation - Liberalized Depreciation - f	#DIV/0!	0	#DIV/0!	0	0		Workpaper 2d, Line 13, Col. (n)
22		0		0				
23		0						
24		0						
25		0	0	0	0	0		
26	**Total**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**0**		

Instructions for Account 282:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	**Total**	**Excluded**	**Schedule 19 Projects Related**	**Plant Related**	**Labor Related**		***Justification***
27		0		0	0	0		
28		0		0				
29		0						
30		0						
31		0						
32		0						
33		0						
34	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 283:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

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

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-190 - Includes Only Items Applicable to Schedule 10 Projects	*Total*	*Excluded*	*Schedule 10 Projects Related*	*Plant Related*	*Labor Related*		*Justification*
8	Alternative Minimum Tax	0	0	0	0	0		
9	Net Operating Loss	0	0	0	0	0		
10		0	0	0	0	0		
11		0	0	0	0	0		
12		0	0	0	0	0		
13		0	0	0	0	0		
14		0	0	0	0	0		
15		0	0	0	0	0		
16		0	0	0	0	0		
17		0	0	0	0	0		
18		0	0	0	0	0		
19		0	0	0	0	0		
20	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

	(a)	(b)	(c)	(d)	(e)	(f)	)g)	(h)
	ADIT- 282 - Includes Only Items Applicable to Schedule 10 Projects		*Excluded*	*Schedule 10 Projects Related*	*Plant Related*	*Labor Related*		*Justification*
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		Workpaper 2d, Line 13, Col. (n)
22		0		0				
23		0						
24		0						
25		0	0	0	0	0		
26	**Total**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**0**		

Instructions for Account 282:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-283 - Includes Only Items Applicable to Schedule 10 Projects	**Total**	**Excluded**	**Schedule 10 Projects Related**	**Plant Related**	**Labor Related**		***Justification***
27		0		0	0	0		
28		0		0				
29		0						
30		0						
31		0						
32		0						
33		0						
34	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 283:
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

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

Debit amounts are shown as positive and credit amounts are shown as negative.
Rate Year = 2021
Account 282 (Note A)

	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
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.
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) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 10 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
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.
Workpaper 2d19: Accumulated Deferred Income Taxes - Actual Proration (Schedule 19 Projects)
Actual or Projected for the 12 Months Ended December ….

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

Account 282 (Note A)

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

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

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

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

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

Account 282 (Note A)

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

	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.

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

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.
Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)
Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

Line		
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.

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

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.
Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)
Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41	New nominal rate	1.0%
42	Prior nominal rate	1.0%
43	Remeasurement Factor	100.0%

Note D:
Note E:
Note F:

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

Schedule 19 Projects

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

Schedule 10 Projects

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

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

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
		13 Month Averages				Allocate Other Rate Base Items to Schedule 19 Projects							
		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	Workpaper 1, Line 14	Calculated	Workpaper 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!	#DIV/0!	#DIV/0!	#DIV/0!	0	-	#DIV/0!	#DIV/0!
	Reference					Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Appendix A, Line 23	Appendix A, Line 24	Appendix A, Line 26	Appendix A, Line 32	

		Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Reference	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!

Schedule 19 Projects Included in Each Project Group

	Project Name	Project Description	Gross Investment
Project Grouping 1			
Project Grouping 2			
Project Grouping 3			
Project Grouping 4			

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

Line #	Project 1	(a)	(b) Capitalization	(c) (Note A) %s	(d) Cost Rates	WACC	(e)	(f)	(g)	(h)	(i)	(j)
1	Long Term Debt	Line 33. Col. (i)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York Public Service Commission. Case No.				0.00%
	Customer Deposits	Note B		0.0%	0.000%	0.00%						
2	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!		ROE Ceiling				~~11.20~~10.60%
3	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%						
4	Total Capitalization		0	#DIV/0!	(Lines 1 and 2, Col. (j))	#DIV/0!						

	Project 2		Capitalization	%s	Cost Rates	WACC						
5	Long Term Debt	Line 33. Col. (i)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York Public Service Commission. Case No.				0.00%
6	Customer Deposits	Note B		0.0%	0.000%	0.00%						
7	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!		ROE Ceiling				~~11.20~~10.60%
8	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%						
9	Total Capitalization		0	#DIV/0!	(Lines 5 and 7, Col. (j))	#DIV/0!						

	Project 3		Capitalization	%s	Cost Rates	WACC						
10	Long Term Debt	Line 33. Col. (i)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York Public Service Commission. Case No.				0.00%
11	Customer Deposits	Note B		0.0%	0.000%	0.00%						
12	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!		ROE Ceiling				~~11.20~~10.60%
13	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%						
14	Total Capitalization		0	#DIV/0!	(Lines 10 and 12, Col. (j))	#DIV/0!						

	Project 4		Capitalization	%s	Cost Rates	WACC						
15	Long Term Debt	Line 33, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York Public Service Commission, Case No.				0.00%
16	Customer Deposits	Note B		0.0%	0.000%	0.00%						
17	Preferred Stock	Line 33, Col. (b)	-	#DIV/0!	0.000%	#DIV/0!		ROE Ceiling				~~11.20~~10.60%
18	Common Stock	Line 33, Col. (d)	0	0.0%	0.000%	0.00%						
19	Total Capitalization		0	#DIV/0!	(Lines 15 and 17, Col. (j))	#DIV/0!						

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

34	Long Term Interest	(114-117c, sum 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, l.29	-
38	Preferred Stock	(Line 33. Col. (b))	-
39	Preferred Stock Rate	(Line 37 / Line 38)	0

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

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

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~~10.500%	#DIV/0!					
4	Total Capitalization		0	#DIV/0!	(Note 1)	#DIV/0!					

Note 1: The ROE ~~includes the base ROE~~ of ~~10.70~~ 10.5% ~~plus the RTO Participation Adder~~ applies to right of ~~0.50%~~ first refusal projects. For competitive projects, Orange and Rockland adds 0.35% to this 10.5% on Workpaper 10b10-Schedule 10 ATRRs for a total ROE of 10.85%.

		Common Equity					Long-term Debt				
	Month	Total 112-113, l.16, fn	Less: Preferred Stock 112-113, l.3, fn	Less: Accumulated Other Comprehensive Income 112-113, l.15, fn	Common Equity for Capitalization Col. (a) - Col. (b) - Col. (c)		Total 112-113, l.24, fn	Unamortized Gains on Reacquired Debt 112-113, l.61, fn	Unamortized Debt Expense 110-111, l.69, fn	Unamortized Loss on Reacquired Debt 110-111, l.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		-	0	-			-	-	-	-
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, l.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	0
6	F	Interest Rate True-up (Note 1)	0		

Where:
i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

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

Where:
i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	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 ….

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

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

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

Schedule 10 Projects Description	Source	(c) Revenue Impact of Correction	(d) Calendar Year Revenue Requirement
Filing Name and Date			
Original Revenue Requirement			0
Description of Correction 1			0
Description of Correction 2			0
Total Corrections	(Line 3 + Line 4)		0
Corrected Revenue Requirement	(Line 2 + Line 5)		0
Total Corrections	(Line 5)		0
Average Monthly FERC Refund Rate	Note A		0.00%
Number of Months of Interest	Note B		0
Interest on Correction	(Line 7 * Line 8 * Line 9)		0
Sum of Corrections Plus Interest	(Line 7 + Line 10)		0

Notes:

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

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.

C Orange and Rockland will provide revised formula rate calculations to support any corrections.

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	Workpaper 1-RB Items, Line 14	Line 9	Col.2 * Col. 3	Workpaper 1-RB Items, Line 28	Col.2 + Col. 5	Line 11	Col.6 + Col. 7	Workpaper 5-Project Return, Line 7 through 11	Workpaper 1-RB Items, Line 58	Col.4 + Col. 8 + Col. 9 + 10	Note A	Note B	Col.11 + Col. 12 + Col. 13
12	Schedule 19 Projects													
13	Project 1	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Project 2	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
15	Project 3	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
16	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
17	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
18	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
19	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
20	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
21	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
22	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
23	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
24	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
25	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
26	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
27	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
28	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
29	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
30	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!		-	#DIV/0!	-	-	#DIV/0!
31	Total	-		#DIV/0!	-	-		#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note C

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

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~~	~~Workpaper 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 ($)	Direct Assignable Rate Base	Annual Allocation Factor for Return and Income Taxes	Annual Return Charge ($)	Project Depreciation Expense ($)	Annual Revenue Requirement ($)	~~Incentive Return as Basis Point~~ROE Addition for PPTPP Projects	Incentive Return ($)	Total Annual Revenue Requirement ($)	True-Up Adjustment ($)	Corrections	Net Revenue Requirement ($)
	Reference	Workpaper 1-RB Items, Line 14	Line 9	Col.2 * Col. 3	Workpaper 1-RB Items, Line 28	Col.2 + Col. 5	Line 11	Col.6 + Col. 7	Workpaper 1-RB Items, Line 57	Col.4 + Col. 8 + Col. 9	Note C	Col. 6 * Col. 11~~ / 1.00%~~ * Workpaper ~~11~~ 10b10 ~~ROE Adder~~Project Cost of Capital, Line ~~8~~ 3, Col. (c) * Appendix A Line 61, Col. (3) (Note E)	Col. 10 + Col. 12	Note A	Note B	Col.13 + Col. 14 + Col. 15
~~14~~	Schedule 10 Projects															
~~15~~ 12	Project 1	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~16~~ 13	Project 2	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~17~~ 14	Project 3	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~18~~ 15	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~19~~ 16	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~20~~ 17	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~21~~ 18	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~22~~ 19	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~23~~ 20	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~24~~ 21	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~25~~ 22	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~26~~ 23	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~27~~ 24	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~28~~ 25	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~29~~ 26	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~30~~ 27	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~31~~ 28	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~32~~ 29	-	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	#DIV/0!	-	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	-	-	#DIV/0!
~~33~~ 30	Total	-		#DIV/0!	-	-		#DIV/0!	-	#DIV/0!		#DIV/0!	#DIV/0!	-	-	#DIV/0!

Note D

Notes

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

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

C An additional 35 basis points for theROE ~~Incentive adders are as follows~~ on projects resulting from the NYISO's Public Policy Transmission Planning Process under Attachment Y. ~~ROE Adder~~ ~~FERC Order~~

~~Project 1~~
~~Project 2~~
~~Project 3~~

D Ties to Appendix A, Line ~~43~~ 80, ~~Column~~ Col. 7

E Formula is direct assigned rate base times 35 basis point additional ROE for PPTPP projects times the common equity ratio times the income tax factor.

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	#DIV/0!	0.000%	#DIV/0!
2	Preferred Stock	From Workpaper 6b10	-	#DIV/0!	0.000%	#DIV/0!
3	Common Stock	From Workpaper 6b10	0	#DIV/0!	1.000%	#DIV/0!
4	Total Capitalization		0	#DIV/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!