6.10.7.2.1 LSPG-NY Formula Rate Template

Index

Rate Formula Template

Utilizing FERC Form 1 Data Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

Type of revenue requirement: enter "P" if projected or "A" if actual: -

Enter the year to which the revenue requirement relates: -

Appendix A Main body of the Formula Rate

Attachment 1 Detail of the Revenue Credits

Attachment 2 Monthly Plant and Accumulated Depreciation balances

Attachment 3 Cost Support Detail

Attachment 4 Calculations showing the revenue requirement by Investment, including any Incentives,

Attachment 5 True-Up calculations

Attachment 6a-6d Detail of the Accumulated Deferred Income Tax Balances

Attachment 7 Depreciation Rates

Attachment 8 Annual Excess or Deficient Accumulated Deferred IncomeTaxes Worksheet

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

(1) (2) (3)

Line Allocated

No. Amount

1 GROSS REVENUE REQUIREMENT (page 3, line 79) 12 months $ -

REVENUE CREDITS Total Allocator

2 Total Revenue Credits Attachment 1, line 6 - TP 1.0000 -

3 Net Revenue Requirement (line 1 minus line 2) -

4 True-up Adjustment (Attachment 5, line 3, col. G) - DA 1.00000 -

5 NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4) $ -

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 Appendix A   
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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

(1) (2) (3) (4) (5)

Transmission

Line Source Company Total Allocator (Col 3 times Col 4)

No. RATE BASE:

GROSS PLANT IN SERVICE (Note A)

6 Production (Attach 2, line 75) - NA - -

7 Transmission (Attach 2, line 15) - TP 1.0000 -

8 Distribution (Attach 2, line 30) - NA - -

9 General & Intangible (Attach 2, lines 45 + 60) - W/S 1.0000 -

10 TOTAL GROSS PLANT (sum lines 6-9) (If line 7>0, GP= line 10 column 5 / line 10 - GP= - -

column 3. If line 7=0, GP=0)

11 ACCUMULATED DEPRECIATION & AMORTIZATION (Note A)

12 Production

13 Transmission

14 Distribution

15 General & Intangible

16 TOTAL ACCUM. DEPRECIATION (sum lines 12-15)

17 NET ACQUISITION ADJUSTMENT

18 Transmission

19 TOTAL NET ACQUISITION ADJUSTMENT

20 NET PLANT IN SERVICE

21 Production

22 Transmission

23 Distribution

24 General & Intangible

25 TOTAL NET PLANT (sum lines 21-24)

26 ADJUSTMENTS TO RATE BASE

(Attach 2, line 151)   
(Attach 2, line 91)   
(Attach 2, line 106)

(Attach 2, lines 121 + 136)

(Note B)

(Attach 2, line 166)

(line 6- line 12)   
(line 7- line 13)   
(line 8- line 14)   
(line 9- line 15)

(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)

- NA

- TP

- NA

- W/S

-

- DA

-

-

-

-

-

- NP=

- -

1.0000 -

- -

1.0000 -

-

1.0000 -

-

-

-

-

-

- -

27 ADIT (Attach 6a proj., line 5, Column D or Attach 6c True-up - line 5, column D) (Note C) - TP 1.0000 -

28 Account No. 255 (enter negative) (Note D) (Attach 3, line 169) (Note D) - NP - -

28a Excess / Deficient Accumulated Deferred Income Taxes (Attach 8, line 29) (Note F) - TP 1.0000 -

29 Unamortized Lumpsum Lease Payment Note G - DA 1.0000 -

30 Unfunded Reserves (enter negative) Note H - DA 1.0000 -

31 Unamortized Regulatory Assets (Attach 3, line 204, col. b) (Note I) - DA 1.0000 -

32 Unamortized Abandoned Plant (Attach 3, line 204, col. c) (Note J) - DA 1.0000 -

33 TOTAL ADJUSTMENTS (sum lines 27-32) - -

34 LAND HELD FOR FUTURE USE Company records - TP 1.0000 -

35 WORKING CAPITAL (Note K)

36 CWC (1/8 \* (Line 48 less Line 47a) - -

37 Materials & Supplies (Attach 3, line 221, column c) - TP 1.0000 -

38 Prepayments (Account 165 - Note K) (Attach 3, line 189, column b) - GP - -

39 TOTAL WORKING CAPITAL (sum lines 36-38) - -

40 RATE BASE (sum lines 25, 33, 34, & 39) - -

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

(1) (2) (3) (4) (5)

Transmission

Source Company Total Allocator (Col 3 times Col 4)

41 O&M

42 Transmission 321.112.b - TP= 1.0000 -

43 Less Account 565 321.96.b - TP= 1.0000 -

44 A&G 323.197.b - W/S 1.0000 -

45 Less EPRI & Reg. Comm. Exp. & Other Ad. Note L, company records - DA 1.0000 -

46 Plus Transmission Related Reg. Comm. Exp. Note L, company records - TP= 1.0000 -

47 Less Account 566 321.97.b - DA 1.0000 -

47a Amortization of Regulatory Assets company records - DA 1.0000 -

47b Account 566 excluding amort. of Reg Assets (line 47 less line 47a) - DA 1.0000 -

48 TOTAL O&M (sum lines 42, 44, 46, 47a, 47b less lines 43 & 45, 47) (Note L) - -

49 DEPRECIATION EXPENSE

50 Transmission 336.7.f (Note A) - TP 1.0000 -

51 General and Intangible 336.1.f + 336.10.f (Note A) - W/S 1.0000 -

52 Amortization of Abandoned Plant (Attach 3, line 205, column c) (Note J) - DA 1.0000 -

53 Amortization of Acquisition Adjustment (Attach 2, line 166) - DA 1.0000 -

54 TOTAL DEPRECIATION (Sum lines 50-52) - -

55 TAXES OTHER THAN INCOME TAXES (Note M)

56 LABOR RELATED

57 Payroll 263.l - W/S 1.0000 -

58 Highway and vehicle 263.l - W/S 1.0000 -

59 PLANT RELATED

60 Property 263.l - GP - -

61 Gross Receipts 263.l - GP - -

62 Other 263.l - GP - -

63 TOTAL OTHER TAXES (sum lines 57-62) - -

64 INCOME TAXES

65 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p))} = (Note E) 0.00%

66 CIT=(T/1-T) \* (1-(WCLTD/R)) = 0.00%

67 where WCLTD=(line 96) and R= (line 99)

68 and FIT, SIT, p, & n are as given in footnote E.

69 1 / (1 - T) = (T from line 65) -

70 Income Tax Calculation = line 66 \* line 76 - -

71 Investment Tax Credit Amortization Adjustment (Attachment 3, line 174) (Note D) - NP - -

72 Permanent Differences Tax Adjustment (Attach 3, line 207 \* line 65) - NP - -

73 Excess/Deficient Deferred Taxes Adjustment Attach 8, line 58 (proj.), line 90 (actual) Note F - NP - -

74 Total Income Taxes (Sum lines 72 to 73) - -

75 RETURN

76 [ Rate Base (line 40) \* Rate of Return (line 99)] - -

77 Rev Requirement before Incentive Projects (sum lines 48, 54, 63, 74, 76) - -

78 Incentive Return and Income Tax and Competitive Bid Concessions for Projects - DA 1.0000 -

(Attach 4, line 67, cols. h, j & less p)

79 Total Revenue Requirement (sum lines 77 & 78) - -

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

SUPPORTING CALCULATIONS AND NOTES

80 TRANSMISSION PLANT INCLUDED IN ISO RATES

81 Total transmission plant (line 7, column 3) -

82 Less transmission plant excluded from ISO rates (Note N) -

83 Less transmission plant included in OATT Ancillary Services (Note N) -

84 Transmission plant included in ISO rates (line 81 less lines 82 & 83) -

85 Percentage of transmission plant included in ISO Rates (line 84 divided by line 81) [If line 81 equal zero, enter 1) TP= 1.0000

86 WAGES & SALARY ALLOCATOR (W&S)

87 Form 1 Reference $ TP Allocation

88 Production 354.20.b - - -

89 Transmission 354.21.b - 1.00 -

90 Distribution 354.23.b - - - W&S Allocator

91 Other 354.24,25,26.b - - - ($ / Allocation)

92 Total (sum lines 88-91) [TP equals 1 if there are no wages & salaries] - - = 1.0000 = WS

93 RETURN (R) (Notes O and P)

94

95 $ % Cost Weighted

96 Long Term Debt (Attach 3, line 229) (Note O) - 0.00% 0.00% 0.00% =WCLTD

97 Preferred Stock (Attach 3, line 230) (Note O) - 0.00% 0.00% 0.00%

98 Common Stock (Attach 3, line 231) (Note O, Note P) - 0.00% 0.00% 0.00%

99 Total (sum lines 96-98) - 0.00% =R

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments (a) (b) (c)

Non-incentive Incentive

Investments from Investments from

Attachment 4 Attachment 4

Source of Total Column (Note Q) (Note Q) Total

100 Net Transmission Plant in Service (Line 22 and Transmission CIACs) - - -

101 Unamortized Abandoned Plant (Line 32) - - -

102 Project Specific Regulatory Assets (Line 31) - - -

103 Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments -

104 Return and Taxes (Lines 74 & 76) -

105 Total Revenue Credits -

106 Base Carrying Charge (used in Attach 4, Line 65) (Line 104 - Line 105)/ Line 103 0.00%

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 Appendix A   
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SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

LS Power Grid New York Corporation I

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

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

Note

Letter

A Balances exclude Asset Retirement Costs.

B No Acquisition Adjustment will be recovered until a filing requesting recovery is submitted to and approved by FERC under FPA Section 205.

C The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in ISO rates based on company accounting records.  Accumulated deferred income tax amounts

associated with asset or liability accounts excluded from rate base do not affect rate base, such as ADIT related to asset retirement obligations and certain tax-related regulatory assets or liabilities. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT   
amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6) with averaging in accordance with IRC Section 168(i)(9)(B). The remaining ADIT activity are averaged. Work papers supporting the ADIT calculations will be posted with each projected net revenue requirement and/or Annual True-Up and included in the annual Informational Filing submitted to the Commission.

D Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the

recapture of the credit.  The revenue requirement impact of any ITC amortization permitted to reduce income tax expense is determined as the amount of the Amortized Investment Tax Credit (266.8.f) multiplied by the applicable tax gross-up factor.

E The composite income tax rate (T) applicable to each Rate Year (including both Annual Projections and True-Up Adjustments) is based on the Federal income tax rate (FIT),

the State income tax rate (SIT) and the percentage of federal income tax deductible for state income tax purposes (P). 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 computed.

Inputs Required: Federal income tax rate (FIT) = 0.00%

Composite state income tax rate (SIT) = 0.00% (Attachment 3)

Percent of federal income tax deductible for state purposes (P) = 0.00%

For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates

actually in effect during the Rate Year.  For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.

F Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in the Company’s books of account, resulting in excess or deficient accumulated deferred income tax

assets and liabilities. Such excess or deficient ADIT attributable to assets or liabilities reflected in ISO rates and subsequent recoverable or refundable amortization will be based upon tax   
records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. For each re-measurement of deferred taxes,   
the amounts entered as Adjustments to Rate Base or a component of Income Taxes will be supported by work papers providing the balance for each taxing jurisdiction at the beginning

and end of the year, amortization for the year and any other information required to support compliance with any applicable normalization requirements.

G In the event that transmission assets or right of ways involve a lumpsum upfront payment under a lease that qualifies as a capital lease, it will be amortized over the life of the lease to Account 567

and the unamortized balance will be included here. In the event such a lease involves monthly or annual payments, the payments will be booked to Account 567.

H Unfunded Reserves are customer contributed capital authorized by a regulatory agency. Balances, if any, will be supported by a workpaper.

No amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility’s rates.

I Recovery of Regulatory Assets must be authorized by the Commission.

J Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant.

K Cash Working Capital assigned to transmission is transmission-allocated O&M minus the amortization of any Regulatory Asset, divided by eight.

Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.

L Line 45 removes EPRI Annual Membership Dues listed in Form 1 at 353.f, any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h.

Line 45 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising.

Line 45 removes all EEI and EPRI research, development and demonstration expenses.

Line 46 reflects all Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h Line 42 or Line 44 and thus Line 48 shall include any NYISO charges other than penalties, including but not limited to administrative costs.

M Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.

N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation

step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up

facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.

O In accordance with the Settlement Agreement in Docket No. ER 20-716 approved June 17, 2021, the Base Return on Equity shall be 9.65% and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.

P A hypothetical capital structure of 47% debt and 53% equity will be used until the entire Marcy to New Scotland 345 kV Upgrade Project is placed in-service. After all facilities of the Marcy to New Scotland 345 kV

Upgrade Project are placed in- service, the lesser of a 52% equity ratio or the actual equity ratio will be used.

Q Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives

Attachment 1 - Revenue Credit Workpaper\*   
LS Power Grid New York Corporation I

1

2

3

4

5

6

Note 1

Note 2

Note 3

Line No.   
 1

1a   
…   
1x

2

3

4

5

6

7

8

9

9a   
9b   
9c   
9d   
9e   
9f

9g   
…   
9x   
10

Account 454 - Rent from Electric Property (300.19.b) Notes 1 & 3

Rent from FERC Form No. 1 -

Account 456 (including 456.1) (300.21.b and 300.22.b) Notes 1 & 3

Other Electric Revenues (Note 2) -

Professional Services -

Revenues from Directly Assigned Transmission Facility Charges (Note 2) -

Rent or Attachment Fees associated with Transmission Facilities -

Total Revenue Credits Sum lines 2-5 + line 1 -

All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454

revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above.

All Account 454, 456, and 456.1 Revenues must be itemized below and tie to FERC Form No. 1 cites set forth below.

Accounts 456 and 456.1 (300.21.b plus 300.22.b) TOTAL NY-ISO Other 1 Other 2

- - - - -

- - - -

- - - -

- - - -

Total - - - -  
Less:

Revenue for Demands in Divisor - - - -

Sub Total Revenue Credit - - - -

Prior Period Adjustments - - - -

Total (must tie to 300.21.b plus 300.22.b) - - - -

Account 454 (300.19.b) $

- -

-

-

-

-

-

-

-  
Total (must tie to 300.19.b)

-

Attachment 2 - Cost Support

LS Power Grid New York Corporation I

Plant in Service Worksheet (Note 2)

1 Calculation of Transmission Plant In Service Source (Less ARO, see Note 1) Year Balance

2 December p206.58.b - -

3 January company records - -

4 February company records - -

5 March company records - -

6 April company records - -

7 May company records - -

8 June company records - -

9 July company records - -

10 August company records - -

11 September company records - -

12 October company records - -

13 November company records - -

14 December p207.58.g - -

15 Transmission Plant In Service (sum lines 2-14) /13 -

16 Calculation of Distribution Plant In Service Source (Less ARO, see Note 1)

17 December p206.75.b - -

18 January company records - -

19 February company records - -

20 March company records - -

21 April company records - -

22 May company records - -

23 June company records - -

24 July company records - -

25 August company records - -

26 September company records - -

27 October company records - -

28 November company records - -

29 December p207.75.g - -

30 Distribution Plant In Service (sum lines 17-29) /13 -

31 Calculation of Intangible Plant In Service Source (Less ARO, see Note 1)

32 December p204.5.b - -

33 January company records - -

34 February company records - -

35 March company records - -

36 April company records - -

37 May company records - -

38 June company records - -

39 July company records - -

40 August company records - -

41 September company records - -

42 October company records - -

43 November company records - -

44 December p205.5.g - -

45 Intangible Plant In Service (sum lines 32-44) /13 -

46 Calculation of General Plant In Service Source (Less ARO, see Note 1)

47 December p206.99.b - -

48 January company records - -

49 February company records - -

50 March company records - -

51 April company records - -

52 May company records - -

53 June company records - -

54 July company records - -

55 August company records - -

56 September company records - -

57 October company records - -

58 November company records - -

59 December p207.99.g - -

60 General Plant In Service (sum lines 47-59) /13 -

61 Calculation of Production Plant In Service Source (Less ARO, see Note 1)

62 December p204.46b - -

63 January company records - -

64 February company records - -

65 March company records - -

66 April company records - -

67 May company records - -

68 June company records - -

69 July company records - -

70 August company records - -

71 September company records - -

72 October company records - -

73 November company records - -

74 December p205.46.g - -

75 Production Plant In Service (sum lines 62-74) /13 -

76 Total Plant In Service (sum lines 15, 30, 45, 60, & 75) -

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

77 Calculation of Transmission Accumulated Depreciation Source (Less ARO, see Note 1) Year Balance

78 December Prior year p219.25.c - -

79 January company records - -

80 February company records - -

81 March company records - -

82 April company records - -

83 May company records - -

84 June company records - -

85 July company records - -

86 August company records - -

87 September company records - -

88 October company records - -

89 November company records - -

90 December p219.25.c - -

91 Transmission Accumulated Depreciation (sum lines 78-90) /13 -

92 Calculation of Distribution Accumulated Depreciation Source (Less ARO, see Note 1)

93 December Prior year p219.26.c - -

94 January company records - -

95 February company records - -

96 March company records - -

97 April company records - -

98 May company records - -

99 June company records - -

100 July company records - -

101 August company records - -

102 September company records - -

103 October company records - -

104 November company records - -

105 December p219.26.c - -

106 Distribution Accumulated Depreciation (sum lines 93-105) /13 -

107 Calculation of Intangible Accumulated Amortization Source (Less ARO, see Note 1)

108 December Prior year p200.21.c - -

109 January company records - -

110 February company records - -

111 March company records - -

112 April company records - -

113 May company records - -

114 June company records - -

115 July company records - -

116 August company records - -

117 September company records - -

118 October company records - -

119 November company records - -

120 December p200.21.c - -

121 Accumulated Intangible Amortization (sum lines 108-120) /13 -

122 Calculation of General Accumulated Depreciation Source (Less ARO, see Note 1)

123 December Prior year p219.28.c - -

124 January company records - -

125 February company records - -

126 March company records - -

127 April company records - -

128 May company records - -

129 June company records - -

130 July company records - -

131 August company records - -

132 September company records - -

133 October company records - -

134 November company records - -

135 December p219.28.c - -

136 Accumulated General Depreciation (sum lines 123-135) /13 -

137 Calculation of Production Accumulated Depreciation Source (Less ARO, see Note 1)

138 December p219.20.c to 24.c (prior year) - -

139 January company records - -

140 February company records - -

141 March company records - -

142 April company records - -

143 May company records - -

144 June company records - -

145 July company records - -

146 August company records - -

147 September company records - -

148 October company records - -

149 November company records - -

150 December p219.20.c to 24.c - -

151 Production Accumulated Depreciation (sum lines 138-150) /13 -

152 Total Accumulated Depreciation and Amortization (sum lines 91, 106, 121, 136, & 151) -

Acquisition Adjustment Worksheet

FERC 115 - FERC 406 -

Calculation of Transmission Acquisition Adj. Source Year FERC 114 - Balance Accumulated Amortization Net Balance Amortization Exp

153 December company records - - - - -

154 January company records - - - - -

155 February company records - - - - -

156 March company records - - - - -

157 April company records - - - - -

158 May company records - - - - -

159 June company records - - - - -

160 July company records - - - - -

161 August company records - - - - -

162 September company records - - - - -

163 October company records - - - - -

164 November company records - - - - -

165 December company records - - - - -

166 Transmission Acquisition Adj. (sum lines 153-165) /13 - - - -

Note

1 Balances exclude Asset Retirement Costs.

2 For the initial rate year, capital balances that are typically based on a 13-month average will be divided by the number of months the rate is in effect.

Attachment 3 - Cost Support

LS Power Grid New York Corporation I

Numbering continues from Attachment 2 Beginning of Year End of Year Average Balance

167 Account No. 255 (enter negative) 267.8.h - -

168 Portion of Unamortized ITC Not Reflected in Rate Base (enter negative) - -

169 Portion of Unamortized ITC Reducing in Rate Base - - -

Jurisdiction 1 Jurisdiction 2 Total

170 Investment Tax Credit Amortization (enter negative) 114.19.c - -

171 ITC Amortization Not Permitted to Reduce Recoverable Tax Expense (enter negative) - -

172 ITC Amortization Permitted to Reduce Recoverable Tax Expense - -

173 Applicable Tax Gross-up Factor - -

174 Investment Tax Credit Amortization Adjustment - - -

175 Prepayments (Account 165) A B

(Prepayments exclude Prepaid Pension Assets) Year Balance

176 December 111.57.d - -

177 January company records - -

178 February company records - -

179 March company records - -

180 April company records - -

181 May company records - -

182 June company records - -

183 July company records - -

184 August company records - -

185 September company records - -

186 October company records - -

187 November company records - -

188 December 111.57.c - -

189 Prepayments (sum lines 176-188) /13 -

Reserves

189a (b) (c) (d) (e) (f) (g) (h)

Enter 1 if NOT in a Enter 1 if the accrual Enter the percentage

trust or reserved account is included in the paid for by customers,

account, enter zero formula rate, enter (0) if less the percent Amount Allocated,

(0) if included in a O if the accrual account is associated with an col. c x col. d x

trust or reserved NOT included in the offsetting liability on Allocation (Plant or col. e x col. f x col.

List of all Reserves Amount account formula rate the balance sheet Labor Allocator) g

190 Reserve 1 - - - - - -

190a Reserve 2 - - - - - -

190b Reserve 3 - - - - - -

190c Reserve 4 - - - - - -

190d … - - - - - -

190e … - - - - - -

Total -

All unfunded reserves will be listed above, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by

debiting an expense which is included in this formula rate (column (e), using the same allocator in column (g) as used in the formula to allocate the amounts in the corresponding expense account) (2) in advance of an anticipated

expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account, see column (d)) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit, see column (f). The source of monthly balance data is company records.

Unamortized Unamortized Abandoned

Month Year Regulatory Asset Plant

(a) (b) (c) (d)

Note A Note B

191 December - - -

192 January - - -

193 February - - -

194 March - - -

195 April - - -

196 May - - -

197 June - - -

198 July - - -

199 August - - -

200 September - - -

201 October - - -

202 November - - -

203 December - - -

204 Average of the 13 Monthly Balances - -

205 Amortization Expense of Abandoned Plant -

Multi-jurisdictional Workpaper

New York State 2 State 3 State 4 State 5 Weighed Average

Income Tax Rates

Weighting

206 SIT=Composite State Income Tax Rate 0

SIT will include multiple state or local income tax rates, if applicable, weighted based on the apportionment methodologies of each jurisdiction and the number of days in the year that the rates are effective.

207 The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Appendix A that are not the result of a timing difference. If any, a workpaper showing the calculation will be attached. -

Materials & Supplies

Stores Expense Transmission Materials &

Undistributed Supplies Total

Note: for the projection, the prior year's actual balances will be used p227.16 p227.8

Form No.1 page (a) (b) c (col a+col b)

208 December Column b - - -

209 January Company Records - - -

210 February Company Records - - -

211 March Company Records - - -

212 April Company Records - - -

213 May Company Records - - -

214 June Company Records - - -

215 July Company Records - - -

216 August Company Records - - -

217 September Company Records - - -

218 October Company Records - - -

219 November Company Records - - -

220 December Column c - - -

221 Average sum line 208 to 220 divided by 13 -

Notes

A Recovery of regulatory assets requires authorization from the Commission.

B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

Attachment 3 - Cost Support

COST OF CAPITAL LS Power Grid New York Corporation I

RETURN ON RATE BASE ( R )

$

222 Long Term Interest (117, sum of 62.c through 67.c) (Note D) -

223 Preferred Dividends (118.29c) (positive number) -

224 Proprietary Capital (Line 25 (c)) -

225 Less Preferred Stock (Line 9) -

226 Less Account 216.1 Undistributed Subsidiary Earnings (Line 25 (d)) -

227 Less Account 219 Accum. Other Comprehensive Income (Line 25 (e)) -

228 Common Stock (Sum of Lines 224 through 227) -

$ % Cost Weighted

229 Long Term Debt Line 246 col (a), Note A and Appendix A Note P - 0.00% 0.00% 0.00% =WCLTD

230 Preferred Stock Line 246 col (b), Note B and Appendix A Note P - 0.00% 0.00% 0.00%

231 Common Stock Line 228 col (b), Note C and Appendix A Notes O and P - 0.00% 0.00% 0.00%

232 Total (Sum of Lines 229 through 231) - 0.00% =R

(a) (b) ( c ) (d) ( e )

Accum Other

Proprietary Undistributed Comp.

Long Term Debt Preferred Stock Capital Sub Earnings Income 219

Monthly Balances for Capital Structure (Note A) (112.3.c) (112.16.c) 216.1 (112.12.c) (112.15.c)

233 December (Prior Year) - - - - -

234 January - - - - -

235 February - - - - -

236 March - - - - -

237 April - - - - -

238 May - - - - -

239 June - - - - -

240 July - - - - -

241 August - - - - -

242 September - - - - -

243 October - - - - -

244 November - - - - -

245 December - - - - -

246 13-Month Average - - - - -

Notes

A Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112, lines 18.c to 21.c, in the Form No. 1; the cost is calculated by dividing line 222 by the Long Term Debt balance on line 229.

B Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1

C Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c , 12.c, and 15.c

D Long-term interest will exclude any short-term interest included in FERC Account 430, Interest on Debt to Associated Companies

LS Power Grid New York Corporation I

Project Worksheet

Attachment 4 For the 12 months ended 12/31/\_\_\_\_

Utilizing Appendix A Data

The calculations below calculate that additional revenue requirement for 100 basis points of ROE and 1 percent change in the equity component of the capital structure.

These amounts are then used to valuate the actual increase in revenue in the table below (starting on line 66) associated with the actual incentive authorized by the Commission The use of the 100 basis point calculations do not presume any particular incentive (i.e., 100 basis points) being granted by the Commission.

Base ROE and Income Taxes Carrying Charge

Allocator Result

1 Rate Base -

2 BASE RETURN CALCULATION:

$ % Cost Weighted

3 Long Term Debt (Appendix A, Line 96) - 0.00% 0.00% 0.00%

4 Preferred Stock (Appendix A, Line 97) - 0.00% - 0.00%

5 Common Stock (Appendix A, Line 98) - 0.00% 0.00% 0.00%

6 Total (sum lines 3-5) - 0.00%

7 Return multiplied by Rate Base (line 1 \* line 6) -

8 INCOME TAXES

9 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 65) -

10 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

11 where WCLTD=(line 3) and R= (line 6)

12 and FIT, SIT & p are as given in footnote E on Appendix A.

13 1 / (1 - T) = (T from line 9) -

14 Amortized Investment Tax Credit (266.8f) (enter negative) -

15 Income Tax Calculation = line 10 \* line 7 \* (1-n) - -

16 ITC adjustment (line 13 \* line 14) \* (1-n) - NP - -

17 Total Income Taxes (line 15 plus line 16) - -

18 Base Return and Income Taxes Sum lines 7 and 17 -

19 Rate Base Line 1 -

20 Return and Income Taxes at Base ROE Line 18 / line 19 -

100 Basis Point Incentive ROE and Income Taxes Carrying Charge Attachment 4

Result

21 Rate Base -

22 100 Basis Point Incentive Return impact on

$ % Cost Weighted

23 Long Term Debt (line 3) - 0.00% 0.00% 0.00%

24 Preferred Stock (line 4) - 0.00% 0.00% 0.00%

25 Common Stock (line 5 plus 100 basis points) - 0.00% 0.00% 0.00%

26 Total (sum lines 24-26) - 0.00%

27 100 Basis Point Incentive Return multiplied by Rate Base (line 21 \* line 26) -

28 INCOME TAXES

29 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 61) -

30 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

31 where WCLTD=(line 23) and R= (line 26)

32 and FIT, SIT & p are as given in footnote E on Appendix A.

33 1 / (1 - T) = (T from line 29) -

34 Amortized Investment Tax Credit (line 14) -

35 Income Tax Calculation = line 30 \* line 27 \* (1-n) - -

36 ITC adjustment (line 33 \* line 34) \* (1-n) - NP - -

37 Total Income Taxes (line 35 plus line 36) - -

38 Return and Income Taxes with 100 basis point increase in ROE Sum lines 27 and 37 -

39 Rate Base Line 21 -

40 Return and Income Taxes with 100 basis point increase in ROE Line 38 / line 39 -

41 Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive Line 41- Line 20 -

Effect of 1% Increase in the Equity Ratio

Results

42 Rate Base -

43 100 Basis Point Incentive Return

$ % Cost Weighted

44 Long Term Debt (line 3 minus 1% in equity ratio) - 0.00% 0.00% 0.00%

45 Preferred Stock (line 4) - 0.00% 0.00% 0.00%

46 Common Stock (line 5 plus 1% in equity ratio)) - 0.00% 0.00% 0.00%

47 Total (sum lines 44-46) - 0.00%

48 Line 47 x line 42 -

49 INCOME TAXES

50 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 61) -

51 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

52 where WCLTD=(line 44) and R= (line 47)

53 and FIT, SIT & p are as given in footnote E on Appendix A.

54 1 / (1 - T) = (T from line 50) -

55 Amortized Investment Tax Credit (line 14) -

56 Income Tax Calculation = line 51 \* line 48 \* (1-n) - -

57 ITC adjustment (line 54 \* line 55) \* (1-n) - NP - -

58 Total Income Taxes (line 56 plus line 57) - -

59 Return and Income Taxes with 1% Increase in the Equity Ratio Sum lines 48 and 58 -

60 Rate Base Line 42 -

61 Return and Income Taxes with 1% Increase in the Equity Ratio Line 59 / line 60 -

62 Difference between Base ROE and 1% Increase in the Equity Ratio Line 61 - Line 20 -

63 Revenue Requirement per project including incentives

64 Expense Allocator [Appendix A, lines 48 and 63, less Appendix A, line 47a (project specific) / Gross Transmission Plant In Service Column (l). If Gross Transmission Plant is zero, then the Expense Allocator should be zero] (Note B) -

65 Base Carrying Charge Appendix A, Line 106 -

The table below breaks out the total revenue requirement on Appendix A separately for each investment. The total of Column (q) must equal the amount shown on Appendix A, Line 3.

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q)

ROE ROE Base Equity % in Capital Impact of Equity

Authorized by (From Incentive % Structure (% above Component of Capital Expense O&M, Taxes Other Competitive Bid Total Revenues

Net Investment FERC (Note Appendix A, Authorized by Col (e) / .01 x Incentive $ (Col base %, -% below Structure(Col (b) x (i) Base Return and Tax (Line 65 Gross Plant In Allocator than Income Depreciation/Amor Concession (Col. (h) + (j) + (k)

Line Description (Note A) D) line 94) FERC Line 41 Col (f) (b) x Col (g) base %)(1 equals 1%) x Line 62 x Col (b) Service (Note B) (line 64) (Col. (l) x Col. (n) tization Expense (Note C) +(n) +(o) -(p))

66 0.00% - - - - - - - -

66a 0.00% - - - - - - - -

66b 0.00% - - - - - - - -

66c 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

… 0.00% - - - - - - - -

0.00% - - - - - - -

67 Total $0 - - - $0 - - - -

68 Check Sum Appendix A Line 3 -

69 Difference (must be equal to zero) -

Note:

A Column (b), Net Investment includes the Net Plant In Service, unamortized regulatory assets, and unamortized abandoned plant. B Column (l), Gross Plant in Service excludes Regulatory Assets, CWIP, and Abandoned Plant.

C Competitive Bid Concession, if any, will reflect outcome of competitive developer selection process and will be computed on a workpaper that will be provided as supporting documentation

for each Annual Update and will be zero or a reduction to the revenue requirement. The amount in Column (p) above equals the amount by which the annual revenue requirement is reduced from the ceiling rate. D Column (e), for each project with an incentive in column (e), note the docket No. in which FERC granted the incentive>

Project Docket No. Note

Attachment 5 - Example of True-Up Calculation   
 LS Power Grid New York Corporation I

Year Annual True-Up Calculation

1

A B C D E F G

Actual Net

Adjusted Under/(Over) Interest Total True-Up

Project Net Revenue Collection Income Adjustment

Identification Project Name Requirement1 Revenue Received2 (C-D) (Expense) (E + F)

2 - - - - -

2a - - - - -

2b - - - - -

2c - - - - -

2d - - - - -

- - - - -

3 Total - - - - -

Notes

1. From Attachment 4, Column (q) for the period being trued-up

2. The "revenue received" is the total amount of revenue distributed in the True-Up Year. The amounts do not include any true-ups or prior period   
 adjustments and reflects any Competitive Bid Concessions

3. Then Monthly Interest Rate shall be equal to the interest rate set forth below on line 13 and be applied to the amount in Column E for a period of 24 months

4. The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Attachment 4

FERC Refund Interest Rate

(a) (b) (c) (d)

Quarterly Interest Rate

4 Interest Rate: Quarter Year under Section 35.19(a)

5 1st Qtr. - 0.00%

6 2nd Qtr - 0.00%

7 3rd Qtr - 0.00%

8 4th Qtr - 0.00%

9 1st Qtr - 0.00%

10 2nd Qtr - 0.00%

11 3rd Qtr - 0.00%

12 Sum lines 5-11 0.00%

13 Avg. Monthly FERC Rate Line 12 divided by 7 0.00%

LS Power Grid New York Corporation I

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Proration and Averaging Worksheet   
 Projected Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

Line

No. ADIT Account Amount

1 190 - From line 25

2 281 (enter negative) - From line 58

3 282 (enter negative) - From line 91

4 283 (enter negative) - From line 124

5 Total Projected ADIT - Enter as negative Appendix A, page 2, line 27

6 Rate year = -

7 Test period days after rates become effective -

Note 1 - The computations on this workpaper average the projected annual activity of accumulated deferred income taxes. To the extent that the ADIT is

subject to the normalization requirements, the proration rules of Treasury Regulation Sec. 1.167(l)-1(h)(6) and the consistency rules of IRC Section

8 168(i)(9)(B) are applied. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated.

9 Note 2 - The components of the accumulated deferred income tax balances are detailed on Attachment 6b.

10 Account 190 - Accumulated Deferred Income Taxes Amount

debit / <credit>

11 Beginning Balance -

12 Less: Portion not related to transmission -

13 Less: Portion not reflected in rate base -

14 Subtotal: Portion reflected in rate base Line 11 - line 12 - line 13 -

15 Less: Portion subject to proration Line 29, Col. D -

16 Portion subject to averaging Line 14 - line 15 -

17 Ending Balance -

18 Less: Portion not related to transmission -

19 Less: Portion not reflected in rate base -

20 Subtotal: Portion reflected in rate base Line 17 - line 18 - line 19 -

21 Less: Portion subject to proration (before proration) Line 41 Col. D -

22 Portion subject to averaging (before averaging) Line 20 - line 21 -

23 Ending balance of portion subject to proration (prorated) Line 41 Col. H -

24 Average balance of portion subject to averaging (Line 16 + line 22) / 2 -

25 Amount reflected in rate base Line 23 + line 24 - Enter on line 1

Note 3 - Accumulated deferred income tax activity in account 190 subject to the proration rules relates to taxable contributions in aid of construction, net

operating loss carryforwards, regulatory liabilities for excess deferred income taxes and any other amounts subject to the Section 168 or other normalization

26 requirements.

27 Account 190 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e)

Forecasted Forecasted Month- Days until

Month Year Monthly Activity end Balance End of Test

debit / <credit> debit / <credit> Period

28

29 December 31, - NA - NA

30 January - - - 0

31 February - - - 0

32 March - - - 0

33 April - - - 0

34 May - - - 0

35 June - - - 0

36 July - - - 0

37 August - - - 0

38 September - - - 0

39 October - - - 0

40 November - - - 0

41 December - - - 0   
42 Total -

(f) (g) (h)

Forecasted

Prorated Prorated Month-

Forecasted end Balance

Days in Test Monthly Activity debit / <credit>

Period debit / <credit>

Prior Month Col.

(c) X (e) X (f) (h) + Current

Month Col. (g)

0 NA -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -  
0 - -

43 Account 281 - Accumulated Deferred Income Taxes Amount

debit / <credit>

44 Beginning Balance -

45 Less: Portion not related to transmission -

46 Less: Portion not reflected in rate base -

47 Subtotal: Portion reflected in rate base Line 44 - line 45 - line 46 -

48 Less: Portion subject to proration Line 62 Col. D -

49 Portion subject to averaging Line 47 - line 48 -

50 Ending Balance -

51 Less: Portion not related to transmission -

52 Less: Portion not reflected in rate base -

53 Subtotal: Portion reflected in rate base Line 50 - line 51 - line 52 -

54 Less: Portion subject to proration (before proration) Line 74 Col. D -

55 Portion subject to averaging (before averaging) Line 53 - line 54 -

56 Ending balance of portion subject to proration (prorated) Line 74 Col. H -

57 Average balance of portion subject to averaging (Line 49 + line 55) / 2 -

58 Amount reflected in rate base Line 56 + line 57 - Enter on line 2

Note 4 - Accumulated deferred income tax activity in account 281 subject to the proration rules relates differences between depreciation methods and lives

59 for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

60 Account 281 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-

Forecasted end Balance

Month

61

62 December 31,

63 January

64 February

65 March

66 April

67 May

68 June

69 July

70 August

71 September

72 October

73 November

74 December   
75 Total

Forecasted

Year Monthly Activity

debit / <credit>

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

Forecasted Month- Days until

end Balance End of Test

debit / <credit> Period

- NA

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

Days in Test Monthly Activity debit / <credit>

Period debit / <credit>

Prior Month Col.

(c) X (e) X (f) (h) + Current

Month Col. (g)

0 NA -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -  
0 - -

76 Account 282 - Accumulated Deferred Income Taxes Amount

debit / <credit>

77 Beginning Balance -

78 Less: Portion not related to transmission -

79 Less: Portion not reflected in rate base -

80 Subtotal: Portion reflected in rate base Line 77 - line 78 - line 79 -

81 Less: Portion subject to proration Line 95 Col. D -

82 Portion subject to averaging Line 80 - line 81 -

83 Ending Balance -

84 Less: Portion not related to transmission -

85 Less: Portion not reflected in rate base -

86 Subtotal: Portion reflected in rate base Line 78 - line 79 - line 80 -

87 Less: Portion subject to proration (before proration) Line 107 Col. D -

88 Portion subject to averaging (before averaging) Line 81 - line 82 -

89 Ending balance of portion subject to proration (prorated) Line 107 Col. H -

90 Average balance of portion subject to averaging (Line 82 + line 88) / 2 -

91 Amount reflected in rate base Line 89 + line 90 - Enter on line 3

Note 5 - Accumulated deferred income tax activity in account 282 subject to the proration rules relates differences between depreciation methods and lives

92 for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

93 Account 282 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-

Forecasted end Balance

Month

94

95 December 31,

96 January

97 February

98 March

99 April

100 May

101 June

102 July

103 August

104 September

105 October

106 November

107 December   
108

Forecasted

Year Monthly Activity

debit / <credit>

- NA

-

-

-

-

-

-

-

-

-

-

-

-  
Total -

Forecasted Month- Days until

end Balance End of Test

debit / <credit> Period

- NA

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

Days in Test Monthly Activity debit / <credit>

Period debit / <credit>

Prior Month Col.

(c) X (e) X (f) (h) + Current

Month Col. (g)

0 NA -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -  
0 - -

109 Account 283 - Accumulated Deferred Income Taxes Amount

debit / <credit>

110 Beginning Balance -

111 Less: Portion not related to transmission -

112 Less: Portion not reflected in rate base -

113 Subtotal: Portion reflected in rate base Line 110 - line 111 - line 112 -

114 Less: Portion subject to proration Line 128 Col. D -

115 Portion subject to averaging Line 113 - line 114 -

116 Ending Balance -

117 Less: Portion not related to transmission -

118 Less: Portion not reflected in rate base -

119 Subtotal: Portion reflected in rate base Line 111 - line 112 - line 113 -

120 Less: Portion subject to proration (before proration) Line 135 Col. D -

121 Portion subject to averaging (before averaging) Line 114 - line 115 -

122 Ending balance of portion subject to proration (prorated) Line 135 Col. H -

123 Average balance of portion subject to averaging (Line 110 + line 116) / 2 -

124 Amount reflected in rate base Line 117 + line 118 - Enter on line 4

Note 6 - Accumulated deferred income tax activity in account 283 subject to the proration rules relates differences between depreciation methods and lives

125 for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

126 Account 283 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-

Forecasted end Balance

Month

127

128 December 31,

129 January

130 February

131 March

132 April

133 May

134 June

135 July

136 August

137 September

138 October

139 November

140 December   
141

Forecasted

Year Monthly Activity

debit / <credit>

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -  
Total -

Forecasted Month- Days until

end Balance End of Test

debit / <credit> Period

- NA

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

Days in Test Monthly Activity debit / <credit>

Period debit / <credit>

Prior Month Col.

(c) X (e) X (f) (h) + Current

Month Col. (g)

0 NA -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -

0 - -  
0 - -

LS Power Grid New York Corporation I

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Detail Worksheet

Projected Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

Projected Projected

amount - amount Projected

beginning of during the amount - end

year year of year

- - -

Composite income tax rate 0.00% 0.00% 0.00% Explanation

Account 190 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 190 - - -

Total DTA / <DTL> - account 190 - - -

Account 281 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 281 - - -

Total DTA / <DTL> - account 281 - - -

Account 282 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Tax depreciation -

Book depreciation of tax basis - - -

Item 3 - - -

Item 4 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1

Item 2 -

Item 3 - - -

Item 4 - - -

Item 5 - - -

Item 6 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

AFUDC-equity accrual

AFUDC-equity - book depreciation

Item 3 - - -

Item 4 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 282 - - -

DTA / <DTL> - account 282 - - -

Account 283 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1

Item 2

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 283 - - -

DTA / <DTL> - account 283 - - -

LS Power Grid New York Corporation I

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Proration and Averaging Worksheet   
 Actual Annual Transmission Revenue Requirement (True-up Adjustment)

For the 12 months ended 12/31/\_\_\_\_

Line

No. ADIT Account Amount

1 190 - From line 25

2 281 (enter negative) - From line 58

3 282 (enter negative) - From line 91

4 283 (enter negative) - From line 124

5 Total Projected ADIT - Enter as negative Appendix A, page 2, line 27

6 Rate year = -

7 Test period days after rates become effective -

8 Note 1 - The computations on this workpaper average the actual annual activity of accumulated deferred income taxes. To the extent that the ADIT is

subject to the normalization requirements, the proration rules of Treasury Regulation Sec. 1.167(l)-1(h)(6) and the consistency rules of IRC Section   
168(i)(9)(B) are applied. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of   
prorated.

9

Note 2 - The components of the accumulated deferred income tax balances are detailed on Attachment 6d.

10 Account 190 - Accumulated Deferred Income Taxes Amount

debit / <credit>

11 Beginning Balance FF1 234.8.b -

12 Less: Portion not related to transmission -

13 Less: Portion not reflected in rate base -

14 Subtotal: Portion reflected in rate base Line 11 - line 12 - line 13 -

15 Less: Portion subject to proration Line 29, Col. D -

16 Portion subject to averaging Line 14 - line 15 -

17 Ending Balance FF1 234.8.c -

18 Less: Portion not related to transmission -

19 Less: Portion not reflected in rate base -

20 Subtotal: Portion reflected in rate base Line 17 - line 18 - line 19 -

21 Less: Portion subject to proration (before proration) Line 41 Col. D -

22 Portion subject to averaging (before averaging) Line 20 - line 21 -

23 Ending balance of portion subject to proration (prorated) Line 41 Col. H -

24 Average balance of portion subject to averaging (Line 16 + line 22) / 2 -

25 Amount reflected in rate base Line 23 + line 24 - Enter on line 1

Note 3 - Accumulated deferred income tax activity in account 190 subject to the proration rules relates to taxable contributions in aid of construction, net

operating loss carryforwards, regulatory liabilities for excess deferred income taxes and any other amounts subject to the Section 168 or other

26 normalization requirements.

27 Account 190 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e)

Forecasted Forecasted Month- Days until

Month Year Monthly Activity end Balance End of Test

debit / <credit> debit / <credit> Period

28

29 December 31, - NA - NA

30 January - - - 0

31 February - - - 0

32 March - - - 0

33 April - - - 0

34 May - - - 0

35 June - - - 0

36 July - - - 0

37 August - - - 0

38 September - - - 0

39 October - - - 0

40 November - - - 0

41 December - - - 0

42 Total -

43 Account 281 - Accumulated Deferred Income Taxes

44 Beginning Balance FF1 272.8.b

45 Less: Portion not related to transmission   
46 Less: Portion not reflected in rate base

(f) (g)

Prorated   
Forecasted

Days in Monthly Activity

Test Period debit / <credit>

(c) X (e) X (f)

0 NA

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -  
0 -

(h) (i)

Forecasted

Prorated Month-  
 end Balance

debit / <credit> Actual Monthly

Activity

Prior Month Col.   
 (h) + Current

Month Col. (g)

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

Amount

debit / <credit>   
 -

-

-

(j)

Difference

between projected   
monthly and actual

monthly activity   
 (See Note 7.)

NA

-

-

-

-

-

-

-

-

-

-

-

-

-

(k) (l)

Preserve projected Fifty percent of the

proration when difference between

actual monthly and projected and actual

projected monthly activity when actual and

activity are either projected activity are

both increases or either both increases or

decreases.

decreases.

(See Note 8.) (See Note 9.)

NA NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

(m) (n)

Fifty percent of actual   
 activity (Col I) when

projected activity is an

Balance reflecting

increase while actual

proration or

activity is a decrease

averaging (See

OR projected activity is

Note 11.)

a decrease while actual   
 activity is an increase.

(See Note 10.)

NA -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

47 Subtotal: Portion reflected in rate base Line 44 - line 45 - line 46 -

48 Less: Portion subject to proration Line 62 Col. D -

49 Portion subject to averaging Line 47 - line 48 -

50 Ending Balance FF1 273.8.k -

51 Less: Portion not related to transmission -

52 Less: Portion not reflected in rate base -

53 Subtotal: Portion reflected in rate base Line 50 - line 51 - line 52 -

54 Less: Portion subject to proration (before proration) Line 74 Col. D -

55 Portion subject to averaging (before averaging) Line 53 - line 54 -

56 Ending balance of portion subject to proration (prorated) Line 74 Col. H -

57 Average balance of portion subject to averaging (Line 49 + line 55) / 2 -

58 Amount reflected in rate base Line 56 + line 57 - Enter on line 2

Note 4 - Accumulated deferred income tax activity in account 281 subject to the proration rules relates differences between depreciation methods and

59 lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

60 Account 281 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-  
Forecasted end Balance

(i) (j)

Difference

(k) (l)

Preserve projected Fifty percent of the

proration when difference between

actual monthly and projected and actual

(m) (n)

Fifty percent of actual   
 activity (Col I) when

projected activity is an

Balance reflecting

Month

61

62 December 31,

63 January

64 February

65 March

66 April

67 May

68 June

69 July

70 August

71 September

72 October

73 November

74 December   
75 Total

Forecasted

Year Monthly Activity

debit / <credit>

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

Forecasted Month- Days until

end Balance End of Test

debit / <credit> Period

- NA

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

Days in Monthly Activity

Test Period debit / <credit>

(c) X (e) X (f)

0 NA

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -  
0 -

debit / <credit> Actual Monthly

Activity

Prior Month Col.   
 (h) + Current

Month Col. (g)

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

between projected   
monthly and actual

monthly activity   
 (See Note 7.)

NA

-

-

-

-

-

-

-

-

-

-

-

-

-

projected monthly activity when actual and

activity are either projected activity are

both increases or either both increases or

decreases.

decreases.

(See Note 8.) (See Note 9.)

NA NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

increase while actual

proration or

activity is a decrease

averaging (See

OR projected activity is

Note 11.)

a decrease while actual   
 activity is an increase.

(See Note 10.)

NA -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

76 Account 282 - Accumulated Deferred Income Taxes Amount

debit / <credit>

77 Beginning Balance FF1 274.2.b -

78 Less: Portion not related to transmission -

79 Less: Portion not reflected in rate base -

80 Subtotal: Portion reflected in rate base Line 77 - line 78 - line 79 -

81 Less: Portion subject to proration Line 95 Col. D -

82 Portion subject to averaging Line 80 - line 81 -

83 Ending Balance FF1 275.2.k -

84 Less: Portion not related to transmission -

85 Less: Portion not reflected in rate base -

86 Subtotal: Portion reflected in rate base Line 78 - line 79 - line 80 -

87 Less: Portion subject to proration (before proration) Line 107 Col. D -

88 Portion subject to averaging (before averaging) Line 81 - line 82 -

89 Ending balance of portion subject to proration (prorated) Line 107 Col. H -

90 Average balance of portion subject to averaging (Line 82 + line 88) / 2 -

91 Amount reflected in rate base Line 89 + line 90 - Enter on line 3

Note 5 - Accumulated deferred income tax activity in account 282 subject to the proration rules relates differences between depreciation methods and

92 lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

93 Account 282 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-  
Forecasted end Balance

(i) (j)

Difference

(k) (l)

Preserve projected Fifty percent of the

proration when difference between

actual monthly and projected and actual

(m) (n)

Fifty percent of actual   
 activity (Col I) when

projected activity is an

Balance reflecting

Forecasted Forecasted Month- Days until

Days in Monthly Activity

debit / <credit> Actual Monthly

between projected   
 projected monthly

increase while actual   
activity when actual and proration or

Month Year Monthly Activity end Balance End of Test

debit / <credit> debit / <credit> Period

94

95 December 31, - NA - NA

96 January - - - 0

97 February - - - 0

98 March - - - 0

99 April - - - 0

100 May - - - 0

101 June - - - 0

102 July - - - 0

103 August - - - 0

104 September - - - 0

105 October - - - 0

106 November - - - 0

107 December - - - 0

108 Total -

109 Account 283 - Accumulated Deferred Income Taxes

110 Beginning Balance FF1 276.9.b

111 Less: Portion not related to transmission   
112 Less: Portion not reflected in rate base

Test Period debit / <credit>

(c) X (e) X (f)

0 NA

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -  
0 -

Activity

Prior Month Col.   
 (h) + Current

Month Col. (g)   
 -

-

-

-

-

-

-

-

-

-

-

-

-

Amount

debit / <credit>   
 -

-

-

monthly and actual   
 monthly activity

(See Note 7.)

NA NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

activity are either projected activity are

both increases or either both increases or

decreases. decreases.

(See Note 8.) (See Note 9.)

NA NA

- -

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- -

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- -

- -

- -

activity is a decrease

averaging (See

OR projected activity is

Note 11.)

a decrease while actual   
 activity is an increase.

(See Note 10.)

NA -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

113 Subtotal: Portion reflected in rate base Line 110 - line 111 - line 112 -

114 Less: Portion subject to proration Line 128 Col. D -

115 Portion subject to averaging Line 113 - line 114 -

116 Ending Balance FF1 277.9.k -

117 Less: Portion not related to transmission -

118 Less: Portion not reflected in rate base -

119 Subtotal: Portion reflected in rate base Line 111 - line 112 - line 113 -

120 Less: Portion subject to proration (before proration) Line 135 Col. D -

121 Portion subject to averaging (before averaging) Line 114 - line 115 -

122 Ending balance of portion subject to proration (prorated) Line 135 Col. H -

123 Average balance of portion subject to averaging (Line 110 + line 116) / 2 -

124 Amount reflected in rate base Line 117 + line 118 - Enter on line 4

Note 6 - Accumulated deferred income tax activity in account 283 subject to the proration rules relates differences between depreciation methods and

125 lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

126 Account 283 - Accumulated Deferred Income Taxes

(a) (b) (c) (d) (e) (f) (g) (h)

Forecasted

Prorated Prorated Month-  
Forecasted end Balance

(i) (j)

Difference

(k) (l)

Preserve projected Fifty percent of the

proration when difference between

actual monthly and projected and actual

(m) (n)

Fifty percent of actual   
 activity (Col I) when

projected activity is an

Balance reflecting

Month

127

128 December 31,

129 January

130 February

131 March

132 April

133 May

134 June

135 July

136 August

137 September

138 October

139 November

140 December   
141 Total

Forecasted

Year Monthly Activity

debit / <credit>

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

Forecasted Month- Days until

end Balance End of Test

debit / <credit> Period

- NA

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

- 0

Days in Monthly Activity

Test Period debit / <credit>

(c) X (e) X (f)

0 NA

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -

0 -  
0 -

debit / <credit> Actual Monthly

Activity

Prior Month Col.   
 (h) + Current

Month Col. (g)

- NA

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

- -

-

between projected   
monthly and actual

monthly activity   
 (See Note 7.)

NA

-

-

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-

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-

projected monthly activity when actual and

activity are either projected activity are

both increases or either both increases or

decreases.

decreases.

(See Note 8.) (See Note 9.)

NA NA

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- -

- -

- -

- -

increase while actual

proration or

activity is a decrease

averaging (See

OR projected activity is

Note 11.)

a decrease while actual   
 activity is an increase.

(See Note 10.)

NA -

- -

- -

- -

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- -

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- -

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- -

- -

- -

142 Note 7 - Column J is the difference between actual monthly and projected monthly activity (Column I minus Column C). Specifically, if projected and

actual activity are both positive, a negative in Column J represents over-projection (i.e., the amount of projected activity that did not occur) and a positive in Column J represents under-projection (i.e., the excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (i.e., the excess of actual activity over projected activity) and a positive in Column J represents overprojection (i.e., the amount of projected activity that did not occur).

143 Note 8 - Column K preserves the effects of ADIT proration from the projected revenue requirement when actual monthly and projected monthly activity

are either both increases or decreases. Specifically, if Column J indicates that ADIT activity was over-projected, enter Column G x [Column I / Column   
C]. If Column J indicates that ADIT activity was under-projected, enter the amount from Column G and complete Column L). In other situations, enter

144 Note 9 - Column L applies when (1) Column J indicates that ADIT activity was under-projected AND (2) actual monthly and projected monthly activity

are either both increases or both decreases. Enter 50 percent of the amount from Column J. In other situations, enter zero. The ADIT activity in

column L is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly ADIT activity.

145 Note 10 - Column M applies when (1) projected monthly activity was an increase while actual monthly activity was a decrease OR (2) projected

monthly activity was a decrease while actual monthly activity was an increase. Enter 50 percent of the amount of actual monthly activity (Col I). In other situations, enter zero. The ADIT activity in column M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration   
requirement has not been applied to a portion of the monthly ADIT activity.

146 Note 11 - Column N is computed by adding the prorated monthly ADIT activity, if any, from Column K to the portion of monthly ADIT activity, if any,

from Column L or M to the balance at the end of the prior month.

LS Power Grid New York Corporation I

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Detail Worksheet

Actual Annual Transmission Revenue Requirement (True-up Adjustment)   
 For the 12 months ended 12/31/\_\_\_\_

Amount - Amount

beginning of during the Amount - end

year year of year

- - -

Composite income tax rate 0.00% 0.00% 0.00% Explanation

Account 190 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 190 - - -

Total DTA / <DTL> - account 190 - - -

Account 281 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 281 - - -

Total DTA / <DTL> - account 281 - - -

Account 282 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Tax depreciation - - -

Book depreciation of tax basis - - -

Item 3 - - -

Item 4 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Item 3 - - -

Item 4 - - -

Item 5 - - -

Item 6 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

AFUDC-equity accrual - - -

AFUDC-equity - book depreciation - - -

Item 3 - - -

Item 4 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 282 - - -

DTA / <DTL> - account 282 - - -

Account 283 (+ = debit for DTA/DTL amounts)

Included in rate base and subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Included in rate base but not subject to proration

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Excluded from rate base

Item 1 - - -

Item 2 - - -

Subtotal of temporary differences - - -

DTA / <DTL> for such temporary differences - - -

Total Temporary Differences - account 283 - - -

DTA / <DTL> - account 283 - - -

LS Power Grid New York Corporation I

Attachment 7 - Depreciation and Amortization Rates   
 For the 12 months ended 12/31/\_\_\_\_

Line Account Number FERC Account Rate (Annual)Percent

TRANSMISSION PLANT (Note A)

1 350.2 Land Rights 1.43%

2 352 Structures and Improvements 1.60%

3 353 Station Equipment 2.06%

4 354 Towers and Fixtures 2.06%

5 355 Poles and Fixtures 2.06%

6 356 Overhead Conductor and Devices 2.06%

7 357 Underground Conduit 1.40%

8 358 Underground Conductor and Devices 1.75%

9 359 Roads and Trails 1.00%

GENERAL PLANT

10 390 Structures and Improvements 1.75%

11 391 Office Furniture & Equipment 12.50%

12 391.1 Computer Hardware 12.50%

13 392 Transportation Equipment 10.00%

14 393 Stores Equipment 12.50%

15 397 Communication Equipment 25.00%

INTANGIBLE PLANT

16 301 Organization 1.85%

17 302 Franchises and Consents 1.85%

18 303 Miscellaneous Intangible Plant / Computer Software 6.67%

19 303.1 Contributions in Aid of Construction Note B

Notes

A These depreciation rates shall stay in effect until changed pursuant to a Commission order emanating from

an FPA Section 205 or Section 206 filing.

B In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission

depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts

shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a

facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC   
without prior FERC approval.

LS Power Grid New York Corporation I

Worksheet - Annual Excess or Deficient Accumulated Deferred Income Taxes Worksheet   
 Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

Line No.

1 Purpose of worksheet

The purposes of this portion of the worksheet are to:

- describe legislation resulting in remeasurement of ADIT accounts,

- explain how any ADIT accounts were re-measured,

- explain the excess or deficient ADIT contained therein,

- explain the accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities),

- reconcile the amounts of excess or deficient ADIT determined as a result of each specific change in tax law (i.e., unrecovered regulatory assets and unrefunded regulatory liabilities comprising the Rate Base Adjustment Mechanism) as of the beginning and end of the current test period,

- indicate whether each excess or deficient ADIT amount is protected (i.e., subject to the normalization rules) or unprotected (i.e., not subject to the normalization rules),

- indicate the amount of amortization of the excess or deficient ADIT returned or recovered through rates (i.e., the Income Tax Allowance Adjustment Mechanism) during the current period,

- indicate the accounts to which the excess or deficient ADIT are amortized,

- indicate the amortization period of the excess or deficient ADIT being returned or recovered through rates, and

2 - describe the method of amortization each excess or deficient ADIT amount.

3 Description of changes in tax law

4 Note 1a - The composite tax rates used for the remeasurement of ADIT balances are:

5

6 Historical New

7 Federal income tax rate 0% 0%

8 State income tax rate 0% 0%

9 Composite federal/state income tax rate 0% 0%

10 Tax gross-up factor 0.00000 0.00000

11 Note 1b - Describe change in tax law.

12 Summary of re-measurement of ADIT resulting from the 2017 decrease in federal income tax rate

13 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

ADIT on

Regulatory

Portion of Portion of ADIT on Asset or

Portion Debit or Debit or Regulatory Liability

14 Affecting Rate Debit or <Credit> to <Credit> to Asset or Affecting Rate

Balance Prior Portion Balance Re- Base Re- <Credit> to Debit or Account 182.3 Debit or Account 254 Liability Base Debit or Debit or Debit or Debit or

to Change in Affecting Rate measured after measured after ADIT Affecting <Credit> to Affecting Rate <Credit> to Affecting Rate Account 190 or Account 190 or <Credit> to <Credit> to <Credit> to <Credit> to

Account Law Base Change in Law Change in Law Rate Base Account 182.3 Base Account 254 Base 283 283 Account 410.1 Account 411.1 Account 410.2 Account 411.2

15 190 -

16 281 (enter negative) -

17 282 (enter negative) -

18 283 (enter negative) -

19 Total - - - - - - - - - - - - - - -

-

20

21

22

23

Summary of entry related to ADIT affecting rate base - - - - - - - - - -

Effect on rate base prior to re-measuremen - -

Effect on rate base after re-measurement - - - - -

Note 2 - Explanation of how ADIT accounts are re-measured upon a change in income tax law

Deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the   
appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a   
result of action or expected action by a regulator, it is probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers   
through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future   
revenue or reduction in future revenue. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded   
prior to the change in tax law. If is not probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future   
rates, tax expense is recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-

24 Rate Base Adjustment Mechanism - Summary

25 Projected Revenue Requirement Actual Revenue Requirement (True-up)

26 Account Amount Amount

27 182.3 (debit or <credit>)

28 254 (debit or <credit>)

29 Total Excess / Deficient ADIT - -

30 Rate Base Adjustment Mechanism - Reconciliation of Beginning and End of Test Period Balances - Projected

31 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Balance at Remeasuremen Annual Other Balance at End Whether

Beginning of t of ADIT - Amortization - Adjustments - of Year - subject to

Year - Projected Projected Projected Projected normalization

32 Description (+ = debit, <> = credit) Projected (Note 3) (Note 4) (Note 5) (d)+(e)+(f)+(g) rules Amortization period and method

33 Item 1 -

34 -

35 -

36 Item …

37 Total for account 182.3 - - - - -

38 Item 1 -

39 -

40 -

41 Item …

42 Total for account 254 - - - - -

43 Total excess or deficient ADIT - - - - -

44 Income Tax Allowance Mechanism - Projected

45 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Annual

Amortization Debit or Debit or Debit or Debit or Debit or Debit or

from Table <Credit> to <Credit> to <Credit> to <Credit> to <Credit> to <Credit> to

46 Description (+ = debit, <> = credit) Above Account 410.1 Account 411.1 Account 410.2 Account 411.2 Account 190 Account 283

47 Item 1 - - -

48 - - -

49 - - -

50 Item …

51 Total for account 182.3 - - - - - - - -

52 Item 1 - - -

53 - - -

54 - - -

55 Item …

56 Total for account 254 - - - - - - - -

57 Total amortization and offsetting entries - - - - - - - -

58 -

59 Note

60 Note

61 Note

62 Note

63 Rate Base Adjustment Mechanism - Reconciliation of Beginning and End of Test Period Balances - Actual

64 (a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Balance at Remeasuremen Annual Other Balance at End Whether

Beginning of t of ADIT - Amortization - Adjustments - of Year - subject to

Year - Actual Actual Actual Projected normalization

65 Description (+ = debit, <> = credit) Projected (Note 7) (Note 8) (Note 9) (d)+(e)+(f)+(g) rules Amortization period and method

66 Item 1 -

67 -

68 -

69 Item …

70 Total for account 182.3 - - - - -

71 Item 1 -

72 -

73 -

74 Item …

75 Total for account 254 - - - - -

76 Total excess or deficient ADIT - - - - -

76 Income Tax Allowance Mechanism - Actual

77 (a) (b) (c) (d) (e) (f)

Debit or Debit or Debit or Debit or Debit or Debit or

Annual <Credit> to <Credit> to <Credit> to <Credit> to <Credit> to <Credit> to

78 Description (+ = debit, <> = credit) Amortization Account 410.1 Account 411.1 Account 410.2 Account 411.2 Account 190 Account 283

79 Item 1 -

80 -

81 -

82 Item …

83 Total for account 182.3 - - - - - - - -

84 Item 1 - - -

85 - - -

86 - - -

87 Item …

88 Total for account 254 - - - - - - - -

89 Total amortization and offsetting entries - - - - - - - -

90 -

91 Note

92 Note

93 Note

94 Note