

6.10.7.2.1 LSPG-NY Formula Rate Template

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	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 Income Taxes Worksheet		

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 No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 79)			12 months	\$ -
2	REVENUE CREDITS		Total		Allocator	
	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)	
Line No.		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
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 column 3. If line 7=0, GP=0)	-	GP=	-	-
ACCUMULATED DEPRECIATION & AMORTIZATION (Note A)						
12	Production	(Attach 2, line 151)	-	NA	-	-
13	Transmission	(Attach 2, line 91)	-	TP	1.0000	-
14	Distribution	(Attach 2, line 106)	-	NA	-	-
15	General & Intangible	(Attach 2, lines 121 + 136)	-	W/S	1.0000	-
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		-			-
NET ACQUISITION ADJUSTMENT						
17	Transmission	(Note B)				
18		(Attach 2, line 166)	-	DA	1.0000	-
19	TOTAL NET ACQUISITION ADJUSTMENT		-			-
NET PLANT IN SERVICE						
21	Production	(line 6- line 12)	-			-
22	Transmission	(line 7- line 13)	-			-
23	Distribution	(line 8- line 14)	-			-
24	General & Intangible	(line 9- line 15)	-			-
25	TOTAL NET PLANT (sum lines 21-24)	(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	-	NP=	-	-
ADJUSTMENTS TO RATE BASE						
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	-
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)	
		Source	Company Total	Allocator		Transmission (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.I	-	W/S	1.0000			-	
58	Highway and vehicle	263.I	-	W/S	1.0000			-	
59	PLANT RELATED								
60	Property	263.I	-	GP	-			-	
61	Gross Receipts	263.I	-	GP	-			-	
62	Other	263.I	-	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 (Attach 4, line 67, cols. h, j & less p)		-	DA	1.0000			-	
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	
						(Note Q)	(Note Q)	Total
00	Net Transmission Plant in Service	Source of Total Column (Line 22 and Transmission CIACs)				-	-	-
01	Unamortized Abandoned Plant	(Line 32)				-	-	-
02	Project Specific Regulatory Assets	(Line 31)				-	-	-
03	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments							
04	Return and Taxes		(Lines 74 & 76)					
05	Total Revenue Credits							
06	Base Carrying Charge (used in Attach 4, Line 65)		(Line 104 - Line 105)/ Line 103			0.00%		

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

Account 454 - Rent from Electric Property (300.19.b)		Notes 1 & 3	
1	Rent from FERC Form No. 1		-
Account 456 (including 456.1) (300.21.b and 300.22.b)		Notes 1 & 3	
2	Other Electric Revenues (Note 2)		-
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Total Revenue Credits	Sum lines 2-5 + line 1	-

Note 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.

Note 2 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.

Note 3 All Account 454, 456, and 456.1 Revenues must be itemized below and tie to FERC Form No. 1 cites set forth below.

Line	No.		TOTAL	NY-ISO	Other 1	Other 2
1		Accounts 456 and 456.1 (300.21.b plus 300.22.b)	-	-	-	-
1a		-	-	-	-	-
...			-	-	-	-
1x			-	-	-	-
2			-	-	-	-
3	Total		-	-	-	-
4	Less:					
5	Revenue for Demands in Divisor		-	-	-	-
6	Sub Total Revenue Credit		-	-	-	-
7	Prior Period Adjustments		-	-	-	-
8	Total (must tie to 300.21.b plus 300.22.b)		-	-	-	-
9	Account 454 (300.19.b)		\$			
9a	-		-			
9b			-			
9c			-			
9d			-			
9e			-			
9f			-			
9g			-			
...						
9x			-			
10	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	<u>Calculation of Transmission Plant In Service</u>	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	<u>Calculation of Distribution Plant In Service</u>	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	<u>Calculation of Intangible Plant In Service</u>	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	<u>Calculation of General Plant In Service</u>	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	<u>Calculation of Production Plant In Service</u>	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	<u>Total Plant In Service</u>	(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	<u>Calculation of Intangible Accumulated Amortization</u>	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	<u>Calculation of General Accumulated Depreciation</u>	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	<u>Calculation of Production Accumulated Depreciation</u>	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

	Calculation of Transmission Acquisition Adj.	Source	Year	FERC 114 - Balance Accumulated	FERC 115 - Amortization	Net Balance	FERC 406 - 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					I.S. Power Grid New York Corporation I				
Numbering continues from Attachment 2									
167	Account No. 255 (enter negative)	267.8.h	Beginning of Year	End of Year	Average Balance				
168	Portion of Unamortized ITC Not Reflected in Rate Base (enter negative)		-	-					
169	Portion of Unamortized ITC Reducing in Rate Base		-	-					
170	Investment Tax Credit Amortization (enter negative)	114.19.c	Jurisdiction 1	Jurisdiction 2	Total				
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 trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
190	List of all Reserves	Amount					
190a	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.

		Month (a)	Year (b)	Unamortized Regulatory Asset (c) Note A	Unamortized Abandoned Plant (d) 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											
Income Tax Rates						New York	State 2	State 3	State 4	State 5	Weighed Average
Weighting											
206	SIT=Composite State Income Tax Rate										
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 Undistributed	Transmission Materials & Supplies	Total					
				p227.16	p227.8						
				(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									
LS Power Grid New York Corporation I									
COST OF CAPITAL									
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		

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 value 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
3	Long Term Debt (Appendix A, Line 96)	-	0.00%	0.00%
4	Preferred Stock (Appendix A, Line 97)	-	0.00%	-
5	Common Stock (Appendix A, Line 98)	-	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)
			ROE Authorized by	ROE Base (From O&M, Taxes Other	Incentive % Authorized by FERC				Equity % in Capital Structure (% above Competitive Bid base %, -% below base %)(1 equals 1%)	Impact of Equity Component of Capital Total Revenues			Expense
Line	Description (Col. (l) x Col. (n))	Net Investment (Note A) tization Expense	FERC (Note D) (Note C)	Appendix A, line 94) +(n) +(o) -(p))		Line 41	Col (e) / .01 x Col (f)	Incentive \$ (Col (b) x Col (g)		Structure(Col (b) x (i) x Line 62	Base Return and Tax (Line 65 x Col (b)	Gross Plant In Service (Note B)	Allocator (line 64)
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%		-	-	-		-	-		---
67	Total		\$0	0.00%		-	-	-		-	-	\$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

1	Year				Annual True-Up Calculation	
	A	B	C	D	E	G
	Project Identification	Project Name	Actual Adjusted Net Revenue Requirement ¹	Revenue Received ²	Net Under/(Over) Collection (C-D)	Interest Income (Expense)
2			-	-	-	-
2a			-	-	-	-
2b			-	-	-	-
2c			-	-	-	-
2d			-	-	-	-
3	Total		-	-	-	-

Notes

- From Attachment 4, Column (q) for the period being trued-up
- 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
- 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
- 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)
	Interest Rate:	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
4			-	0.00%
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 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.

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 requirements.

27 **Account 190 - Accumulated Deferred Income Taxes**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit> (c) X (e) X (f)	Forecasted Prorated Month- end Balance debit / <credit> Prior Month Col. (h) + Current Month Col. (g)
28		-						
29	December 31,	-	NA	-	NA	0	NA	-
30	January	-	-	-	0	0	-	-
31	February	-	-	-	0	0	-	-
32	March	-	-	-	0	0	-	-
33	April	-	-	-	0	0	-	-
34	May	-	-	-	0	0	-	-
35	June	-	-	-	0	0	-	-
36	July	-	-	-	0	0	-	-
37	August	-	-	-	0	0	-	-
38	September	-	-	-	0	0	-	-
39	October	-	-	-	0	0	-	-
40	November	-	-	-	0	0	-	-
41	December	-	-	0		0	-	-
42	Total	-	-				-	-

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 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)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)
94		-						
95	December 31,	-	NA	-	NA	0	NA	-
96	January	-		-	0	0	-	-
97	February	-		-	0	0	-	-
98	March	-		-	0	0	-	-
99	April	-		-	0	0	-	-
100	May	-		-	0	0	-	-
101	June	-		-	0	0	-	-
102	July	-		-	0	0	-	-
103	August	-		-	0	0	-	-
104	September	-		-	0	0	-	-
105	October	-		-	0	0	-	-
106	November	-		-	0	0	-	-
107	December	-		-	0	0	-	-
108	Total	-	-	-				

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 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)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit> (c) X (e) X (f)	Forecasted Prorated Month- end Balance debit / <credit> Prior Month Col. (h) + Current Month Col. (g)
127		-	-	-	-	-	-	-
128	December 31,	-	NA	-	NA	0	NA	-
129	January	-	-	-	0	0	-	-
130	February	-	-	-	0	0	-	-
131	March	-	-	-	0	0	-	-
132	April	-	-	-	0	0	-	-
133	May	-	-	-	0	0	-	-
134	June	-	-	-	0	0	-	-
135	July	-	-	-	0	0	-	-
136	August	-	-	-	0	0	-	-
137	September	-	-	-	0	0	-	-
138	October	-	-	-	0	0	-	-
139	November	-	-	-	0	0	-	-
140	December	-	-	-	0	0	-	-
141	Total	-	-	-	-	-	-	-

Account 282 (+ = debit for DTA/DTL amounts)						
<i>Included in rate base and subject to proration</i>						
Tax depreciation	-					
Book depreciation of tax basis	-	-	-			
Item 3	-	-	-			
Item 4	-	-	-			
Subtotal of temporary differences	-	-	-			
DTA / <DTL> for such temporary differences	-	-	-			
<i>Included in rate base but not subject to proration</i>						
Item 1						
Item 2	-					
Item 3	-	-	-			
Item 4	-	-	-			
Item 5	-	-	-			
Item 6	-	-	-			
Subtotal of temporary differences	-	-	-			
DTA / <DTL> for such temporary differences	-	-	-			
<i>Excluded from rate base</i>						
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)						
<i>Included in rate base and subject to proration</i>						
Item 1	-	-	-			
Item 2	-	-	-			
Subtotal of temporary differences	-	-	-			
DTA / <DTL> for such temporary differences	-	-	-			
<i>Included in rate base but not subject to proration</i>						
Item 1	-	-	-			
Item 2	-	-	-			
Subtotal of temporary differences	-	-	-			
DTA / <DTL> for such temporary differences	-	-	-			
<i>Excluded from rate base</i>						
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

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 requirements.

27	Account 190 - Accumulated Deferred Income Taxes	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity (See Note 7.)	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 8.)	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 9.)	Fifty percent of actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
								(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)						
28															
29	December 31,	-		NA	-	NA	0	NA	-	NA	NA	NA	NA	NA	-
30	January	-		-	-	0	0	-	-	-	-	-	-	-	-
31	February	-		-	-	0	0	-	-	-	-	-	-	-	-
32	March	-		-	-	0	0	-	-	-	-	-	-	-	-
33	April	-		-	-	0	0	-	-	-	-	-	-	-	-
34	May	-		-	-	0	0	-	-	-	-	-	-	-	-
35	June	-		-	-	0	0	-	-	-	-	-	-	-	-
36	July	-		-	-	0	0	-	-	-	-	-	-	-	-
37	August	-		-	-	0	0	-	-	-	-	-	-	-	-
38	September	-		-	-	0	0	-	-	-	-	-	-	-	-
39	October	-		-	-	0	0	-	-	-	-	-	-	-	-
40	November	-		-	-	0	0	-	-	-	-	-	-	-	-
41	December	-		-	-	0	0	-	-	-	-	-	-	-	-
42	Total			-						-	-	-	-	-	

43	Account 281 - Accumulated Deferred Income Taxes	Amount debit / <credit>
44	Beginning Balance	FF1 272.8.b
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	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

Note 4 - Accumulated deferred income tax activity in account 281 subject to the proration rules relates differences between depreciation methods and 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)	(i)	(j)	(k)	(l)	(m)	(n)
		Month		62		63	January	68	June	73	November				
			Dece		64	February		69	July	74	December				
			mber 31,		65	March		70	August	75	Total				
					66	April		71	September						
					67	May		72	October						

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 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)	(i)	(j)	(k)	(l)	(m)	(n)
										Prorated Forecasted Monthly Activity	Forecasted Prorated Month- end Balance debit / <credit>		Difference	Preserve projected proration when actual monthly and	Fifty percent of the difference between projected and actual	Fifty percent of actual activity (Col I) when projected activity is an	
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period				debit / <credit>		Actual Monthly Activity	between projected monthly and actual monthly activity (See Note 7.)	projected monthly activity are either both increases or decreases. (See Note 8.)	activity when actual and projected activity are either both increases or decreases. (See Note 9.)	increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
										(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)						
94																	
95	December 31,	-	NA	-	NA	0				NA	-	NA	NA	NA	NA	NA	-
96	January	-	-	-	0	0				-	-	-	-	-	-	-	-
97	February	-	-	-	0	0				-	-	-	-	-	-	-	-
98	March	-	-	-	0	0				-	-	-	-	-	-	-	-
99	April	-	-	-	0	0				-	-	-	-	-	-	-	-
100	May	-	-	-	0	0				-	-	-	-	-	-	-	-
101	June	-	-	-	0	0				-	-	-	-	-	-	-	-
102	July	-	-	-	0	0				-	-	-	-	-	-	-	-
103	August	-	-	-	0	0				-	-	-	-	-	-	-	-
104	September	-	-	-	0	0				-	-	-	-	-	-	-	-
105	October	-	-	-	0	0				-	-	-	-	-	-	-	-
106	November	-	-	-	0	0				-	-	-	-	-	-	-	-
107	December	-	-	-	0	0				-	-	-	-	-	-	-	-
108	Total		-									-	-	-	-	-	-

109	Account 283 - Accumulated Deferred Income Taxes			Amount
			debit / <credit>	
110	Beginning Balance	FF1 276.9.b	-	
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	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 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)	(i)	(j)	(k)	(l)	(m)	(n)
										Prorated Forecasted Monthly Activity	Forecasted Prorated Month- end Balance debit / <credit>		Difference	Preserve projected proration when actual monthly and	Fifty percent of the difference between projected and actual	Fifty percent of actual activity (Col I) when projected activity is an	
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period				debit / <credit>		Actual Monthly Activity	between projected monthly and actual monthly activity (See Note 7.)	projected monthly activity are either both increases or decreases. (See Note 8.)	activity when actual and projected activity are either both increases or decreases. (See Note 9.)	increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
										(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)						
127																	
128	December 31,	-	NA	-	NA	0				NA	-	NA	NA	NA	NA	NA	-
129	January	-	-	-	0	0				-	-	-	-	-	-	-	-
130	February	-	-	-	0	0				-	-	-	-	-	-	-	-
131	March	-	-	-	0	0				-	-	-	-	-	-	-	-
132	April	-	-	-	0	0				-	-	-	-	-	-	-	-
133	May	-	-	-	0	0				-	-	-	-	-	-	-	-
134	June	-	-	-	0	0				-	-	-	-	-	-	-	-
135	July	-	-	-	0	0				-	-	-	-	-	-	-	-
136	August	-	-	-	0	0				-	-	-	-	-	-	-	-
137	September	-	-	-	0	0				-	-	-	-	-	-	-	-
138	October	-	-	-	0	0				-	-	-	-	-	-	-	-
139	November	-	-	-	0	0				-	-	-	-	-	-	-	-
140	December	-	-	-	0	0				-	-	-	-	-	-	-	-
141	Total		-									-	-	-	-	-	-

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).

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


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.

on of monthly ADIT as

[illegible][illegible]



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	Amount - end	
		beginning of	during the	of year	
		year	year		
	Composite income tax rate	-	-	-	Explanation
		0.00%	0.00%	0.00%	
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 (Note A)
TRANSMISSION PLANT			
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% ÷ depreciation 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.

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	<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

(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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
			Annual	Debit or	Debit or	Debit or	Debit or	Debit or	Debit or
			Amortization	<Credit> to	<Credit> to	<Credit> to	<Credit> to	<Credit> to	<Credit> to
78	Description (+ = debit, - = credit)		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								