Section 6.19.10.2.2 Formula Rate Template

Orange and Rockland Utilities, Inc.

Transmission Formula Rate

Schedule 19 and Schedule 10 Projects

Actual or Projected for the 12 Months Ended December ….

Index

Workpaper Tab

Description

Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10

A

Appendix A

Projects

Average Balances for Most Rate Base Items and Transmission Depreciation

and Amortization Expenses

1

RB Items

2a19

2a10

2b19

2b10

ADIT-Current Year (Schedule 19 Projects)

ADIT-Current Year (Schedule 10 Projects)

ADIT-Prior Year (Schedule 19 Projects)

ADIT-Prior Year (Schedule 10 Projects)

Current Year Average Accumulated Deferred Income Taxes

Current Year Average Accumulated Deferred Income Taxes

Prior Year Accumulated Deferred Income Taxes

Prior Year Accumulated Deferred Income Taxes

2c19

2c10

2d19

ADIT Proration Projected (Schedule 19 Projects) Proration of Projected Accumulated Deferred Income Taxes

ADIT Proration Projected (Schedule 10 Projects) Proration of Projected Accumulated Deferred Income Taxes

ADIT Proration Actual (Schedule 19 Projects)

Proration of Actual Accumulated Deferred Income Taxes

2d10

3a19

3b10

4

ADIT Proration Actual (Schedule 10 Projects)

EADIT (Schedule 19 Projects)

Proration of Actual Accumulated Deferred Income Taxes

Excess Accumulated Deferred Income Tax Rate Base and Amortization

Excess Accumulated Deferred Income Tax Rate Base and Amortization

Permanent Book/Tax Differences

EADIT (Schedule 10 Projects)

IT Permanent Differences

5

Project Return (Schedule 19 Projects)

Return on Schedule 19 Projects

6a19

6b10

Project Cost Of Capital (Schedule 19 Projects)

Cost Of Capital (Schedule 10 Projects)

Schedule 19 Projects Cost of Capital

Schedule 10 Projects Cost of Capital

Annual True-up Adjustment (Schedule 19

Projects)

7a19

7b10

Schedule 19 Projects Annual True-up Adjustment

Schedule 10 Projects Annual True-up Adjustment

Annual True-up Adjustment (Schedule 10

Projects)

Depreciation Rates Approved by the Commission and Used to Determine

Schedule 19 Projects and Schedule 10 Projects Depreciation and Amortization

Expense

8

Depreciation Rates

9

Corrections

Prior Period Corrections

10a19

10b10

Schedule 19 Project ATRRs

Schedule 10 Project ATRRs

ATRRs for Schedule 19 Projects

ATRRs for Schedule 10 Projects



Formula Rate - Non-Levelized

Transmission Formula Rate Template

Utilizing FERC Form 1 Data

Actual or Projected for the 12 Months Ended December ….

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

Thirteen Monthly Balances

Composite Depreciation Rates

(1)

(2)

(3)

(4)

(5)

(6)

(7)

Line

Schedule 19 Projects

Schedule 10 Projects

Company Total

(where

applicable)

Form No. 1 or Transmission Formula

Rate Reference

Schedule 19

Projects

Schedule 10

Projects

No. RATE BASE (Note A):

GROSS PLANT IN SERVICE

Allocator (Note K)

Allocator (Note K)

1

Production

Workpaper 1, Line 14, Col. (c)

0

NA

0

NA

0

Workpaper 1, Line 14, Col. (d), Col. (m) or Col.

(s)

2

3

4

5

6

7

8

Transmission

Distribution

Electric General

Electric Intangible

Common

TOTAL GROSS PLANT

Without Common - For Gross Plant Allocator Calculation Only

0

0

0

0

0

0

0

DA

NA

0

0

DA

NA

-

-

Workpaper 1, Line 14, Col. (e)

Workpaper 1, Line 14, Col. (f)

Workpaper 1, Line 14, Col. (b)

Workpaper 1, Line 14, Col. (g)

S19 W/S

S19 W/S

CP\*S19 W/S

GP19=

GPE19=

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

S10 W/S

S10 W/S

CP\*S10 W/S

GP10=

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

(Sum of Lines 1 through 6)

GPE10=

ACCUMULATED DEPRECIATION

Production

10 Transmission

9

Workpaper 1, Line 28, Col. (c)

Workpaper 1, Line 28, Col. (d) or Col. (m)

Workpaper 1, Line 28, Col. (e)

Workpaper 1, Line 28, Col. (f)

Workpaper 1, Line 28, Col. (b)

Workpaper 1, Line 28, Col. (g)

(Sum of Lines 9 through 14)

-

-

-

-

-

-

-

NA

DA

NA

0

0

NA

DA

NA

0

0

-

-

11 Distribution

12 Electric General

13 Electric Intangible

14 Common

S19 W/S

S19 W/S

CP\*S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

S10 W/S

S10 W/S

CP\*S10 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

15 TOTAL ACCUM. DEPRECIATION

NET PLANT IN SERVICE

16 Production

17 Transmission

18 Distribution

19 General

20 Intangible

(Line 1 + Line 9)

(Line 2 + Line 10)

(Line 3 + Line 11)

(Line 4 + Line 12)

(Line 5 + Line 13)

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

21 Common

22 TOTAL NET PLANT

(Line 6 + Line 14)

(Sum of Lines 16 through 21)

ACCUMULATED DEFERRED INCOME TAXES (Note B)

23 Accumulated Deferred Income Taxes

24 Excess Accumulated Deferred Income Taxes

25 TOTAL ACCUMULATED DEFERRED INCOME TAXES

Workpaper 2a19 or 2a10, Line 11, Col. (g)

3a19 or 3b10-EDIT

NA

NA

DA

DA

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

(Line 23 - Line 24)

26 LAND HELD FOR FUTURE USE

Workpaper 1, Line 42, Col. (h) or (i)

NA

DA

OTHER RATE BASE ITEMS

27 Cash Working Capital

28 Materials & Supplies - Transmission

29 Materials and Supplies - Assigned to Construction

30 Prepayments

31 Unfunded Liabilities

32 TOTAL OTHER RATE BASE ITEMS

(Line 47 times 45/360)

NA

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Workpaper 1, Line 42, Col. (d)

Workpaper 1, Line 42, Col. (e)

Workpaper 1, Line 42, Col. (f)

Workpaper 1, Line 42, Col. (i)

(Sum of Lines 27 through 31)

0

0

0

S19P

GP19

GP19

CP\*S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

S10P

GP10

GP10

CP\*S10 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

NA

NA

33 RATE BASE

(Line 22 + Line 25 + Line 26 + Line 32)

#DIV/0!

#DIV/0!



Formula Rate - Non-Levelized

Rate Formula Template

Actual or Projected for the 12 Months Ended December ….

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

(1)

(2)

(3)

(4)

(5)

(6)

(7)

Line

Schedule 10 Projects

Company Total

(where

applicable)

Form No. 1 or Transmission Formula

Rate Reference

Schedule 19

Projects

Schedule 10

Projects

No. ANNUAL TRANSMISSION REVENUE REQUIREMENT

Allocator (Note K)

Allocator (Note K)

OPERATIONS AND MAINTENANCE EXPENSES (Note M)

34 Transmission - Direct Assign

35 Transmission - Allocate

36 Less: EPRI Dues in Account 566

37 Subtotal - Transmission to Allocate

38 Electric A&G

320-323.112.b fn

320-323.112.b

352-353

Line 35 - Line 36

320-323.197.b

352-353

NA

DA

0

DA

0

0

0

0

0

0

S19P

#DIV/0!

#DIV/0!

S10P

#DIV/0!

#DIV/0!

39 Less: EPRI Dues in A&G

40 Less: Regulatory Commission Expenses

41 Less: Property Insurance

42 Less: Account 930.2 Items

320-323.189.b

320-323.185.b

Note L

0

0

0

43 Adjusted Electric A&G

Line 38 - Line 39 - Line 40 - Line 41 - Line 42

350-351 fn

0

0

S19 W/S

S19P

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

S10 W/S

S10P

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

44 Plus: Transmission Related Regulatory Expenses (Note E)

45 Plus: Direct Assigned Regulatory Commission Expenses

46 Plus: Property Insurance

47 TOTAL O&M

350-351 fn

320-323.185.b

Sum of Lines 34 through 46

NA

NA

DA

GPE19

0

0

DA

GPE10

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

48 Transmission

49 Electric General

50 Common Electric (includes Intangible)

51 TOTAL DEPRECIATION

Workpaper 1, Line 57 or Line 58

336.10 f

336.11.f

Sum of Lines 48 through 50

0

0

0

0

DA

S19 W/S

S19 W/S

DA

S10 W/S

S10 W/S

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)

LABOR RELATED

52

Payroll (Note D)

262-263.3.l + 9.l

0

CP\*S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

CP\*S10 W/S

#DIV/0!

#DIV/0!

53 PLANT RELATED

54

55

56

57

Real Estate

262-263.19.l + 20.l

262-263

0

0

GP19

GP19

Note N

#DIV/0!

#DIV/0!

GP10

GP10

Note N

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

Franchise Tax

Gross Receipts Tax

Other (Note E)

#DIV/0!

0

0

262-263

Sum of Lines 52 and 54 through 57

0

0

0

58 TOTAL OTHER TAXES

#DIV/0!

#DIV/0!

INCOME TAXES (Note F)

T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \*

59 Composite Tax Rate = T

60 Gross-up Factor

61 Income Tax Factor

p)}=

1 / (1 - T)

T/(1-T)

0.0000%

0.0000

0.0000

62 Amortization of Investment Tax Credit (enter negative)

Amortization of Excess Deferred Income Taxes (enter

63 negative)

64 Tax Effect of Permanent Differences

65 Income Tax Calculation

266-267 fn

NA

DA

0

0

DA

0

0

Workpaper 3

Workpaper 4, Line 2 Col. (e)

(Line 71 \* Line 61)

(Line 62 \* Line 60)

(Line 63 \* Line 60)

(Line 64 \* Line 60)

Sum of Lines 65 through 68

NA

NA

NA

NA

NA

NA

NA

DA

DA

Calc

Calc

Calc

Calc

DA

DA

Calc

Calc

Calc

Calc

-

-

#DIV/0!

#DIV/0!

66 ITC adjustment

0

0

0

0

0

0

67 Amortization of Excess Deferred Income Tax Adjustment

68 Permanent Differences Tax Adjustment

69 TOTAL INCOME TAXES

#DIV/0!

#DIV/0!

RETURN (Note H)

70 Debt

Workpaper 5 19, Line 12, Col. (i) or Workpaper

6b 10, Line 1 \* Line 33

Workpaper 5 19, Line 12, Col. (f) or Workpaper

6b 10, Line 3 \* Line 33

NA

Calc

Calc

#DIV/0!

#DIV/0!

71 Common Equity and Preferred Stock

72 TOTAL RETURN

NA

NA

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Sum of Lines 70 through 71

ANNUAL TRANSMISSION REVENUE REQUIREMENT

73 BEFORE REVENUE CREDITS

(Line 47 + Line 51 + Line 58 + Line 69 + Line 72)

(Line 100)

NA

NA

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

74 REVENUE CREDITS

-

-

ANNUAL TRANSMISSION REVENUE REQUIREMENT

75 (ATRR)

(Line 73 + Line 74)

NA

NA

76 CORRECTIONS

Workpaper 9, Line 11, Col. (b) and Col. (d)

0

0

0

0

Workpaper 7a, Line 5 or Workpaper 7b,

Line 5

77 ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)

NA

NA

78 ATRR PLUS ATU AND CORRECTIONS

Sum of Lines 75 through 77

#DIV/0!

(Note P)

#DIV/0!

#DIV/0!

ROE ADDITION OF 35 BASIS POINTS FOR NYISO'S

PUBLIC POLICY TRANSMISSION PLANNING PROCESS

79 (PPTPP) PROJECTS (Note O)

Workpaper 10, Line 30, Col.12

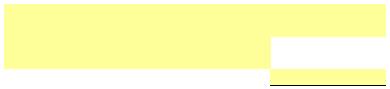
Sum of Lines 78 and 79

(Note Q)

80 TOTAL WITH ROE ADDITION FOR PPTPP PROJECTS

#DIV/0!

(Note P)



Formula Rate - Non-Levelized

Rate Formula Template

Actual or Projected for the 12 Months Ended December ….

Utilizing FERC Form 1 Data

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

Schedule 19

Projects

Schedule 10

Projects

No. TRANSMISSION PLANT ALLOCATOR

81 Total Electric Plant

82 Total Transmission Plant

(Line 94)

(Line 2)

(Line 2)

0

0

0

0

0

83 Schedule Specific Projects

-

84 Schedule Specific Projects Plant Allocator

(Line 83 / Line 82)

#DIV/0! S19P

#DIV/0! S10P

ELECTRIC WAGE AND SALARY ALLOCATOR

85 Production

86 Transmission

87 Distribution

88 Other

354-355.20.b

354-355.21.b

354-355.23.b

0

0

0

0

0

354-355.24,25,26.b

Sum of Lines 85 through 88

(Line 86 / Line 89)

89 Total

90 Transmission Wage and Salary Allocator

#DIV/0!

T W/S

91 Schedule Specific Projects Wages and Salaries

92 Schedule Specific Projects Wage and Salary Allocator

Schedule Specific Projects Transmission Wage and Salary

93 Allocator

(Line 86 \* Line 84)

(Line 91 / Line 89)

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

S19 W/S

S10 W/S

(Line 91 / Line 86)

#DIV/0!

S19 W/S T

#DIV/0!

S10 W/S T

% Electric

#DIV/0!

ELECTRIC COMMON PLANT ALLOCATOR (CE)

94 Electric

95 Gas

200-201.3.c+6.c

200-201.3.d+6.d

0

0

CP=

96 Other

97 Total (excludes common)

200-201.3.e, f & g + 6.e, f & g

Sum of Lines 94 through 96

0

0

(Line 94 / Line 97)

Schedule 19

Projects

Schedule 10

Projects

REVENUE CREDITS

98 Account 454, Rent from Electric Property (Note I)

300-301, fn

300-301, fn

-

-

Account 456, Other Electric Revenue (Note J)

99

-

-

-

-

100 Total Revenue Credits

Formula Rate - Non-Levelized

Transmission Formula Rate Template

Utilizing FERC Form 1 Data

Actual or Projected for the 12 Months Ended December ….

Orange and Rockland Utilities, Inc.

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 and Schedule 10 Projects

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

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

Notes

A

All amounts shown are based on 13 month averages which monthly numbers are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28, which is based upon one-eigth of O&M,Accumulated Deferred

Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages and prorated amounts) .

B

C

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

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

D

E

Includes only FICA and unemployment taxes.

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

F

Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in

more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable

income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or

Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required:

FIT =

SIT=

p =

0.00%

0.00% (State Income Tax Rate or Composite SIT)

0.00% (percent of federal income tax deductible for state purposes)

G

H

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

Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. For Schedule 19 Projects, the ROE is determined by the New York Public Utilities Commission and capped

by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC. For Schedule 10 Projects, the ROE will be supported in the original

filing and no change in ROE Cap may be made absent a filing with FERC.

I

J

K

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

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

The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= direct assignment (the item is direct assigned to Schedule 19 Projects)

GP19 or GP10= gross plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of electric and common plant)

GPE 19 ot GPE 10= gross electric plant allocator (allocated Schedule 19 Projects or Schedule 10 Projects gross plant as % of total electric gross plant)

S19P or S10P= Schedule 19 Projects or Schedule 10 Projects plant allocator (Schedule 19 Projects or Schedule 10 Projects gross plant as % of total transmission gross plant)

Schedule 19 Projects or Schedule 10 Projects wage and salary allocator (Schedule 19 Projects or Schedule 10 Projects wages and salaries as % of total electric

S19 W/S or S10 W/S= wages and salaries)

Schedule 19 Projects or Schedule 10 Projects wages and salary allocator for transmission (Schedule 19 Projects or Schedule 10 Projects wages and salaries as a

S19 W/S T or S10 W/S T % of transmission wages and salaries)

NA= not applicable (the item is not applicable to Schedule 19 Projects or Scheduel 10 Projects)

T W/S= transmission wages and salaries as % of electric wages and salaries

L

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

Orange and Rockland either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or Schedule 10 Projects or allocate transmission O&M to the Schedule 19 Projects or Schedule 10 Projects, but

not both.

M

N

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

Schedule 19

0.00000%

Schedule 10

0.00000%

Gross receipt tax rate

Revenue requirement

Gross Receipts Tax

-

-

-

-

O

P

Q

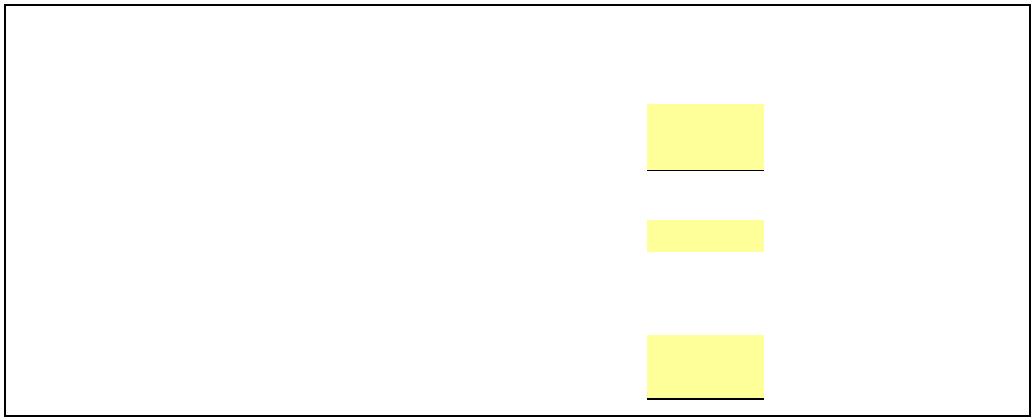
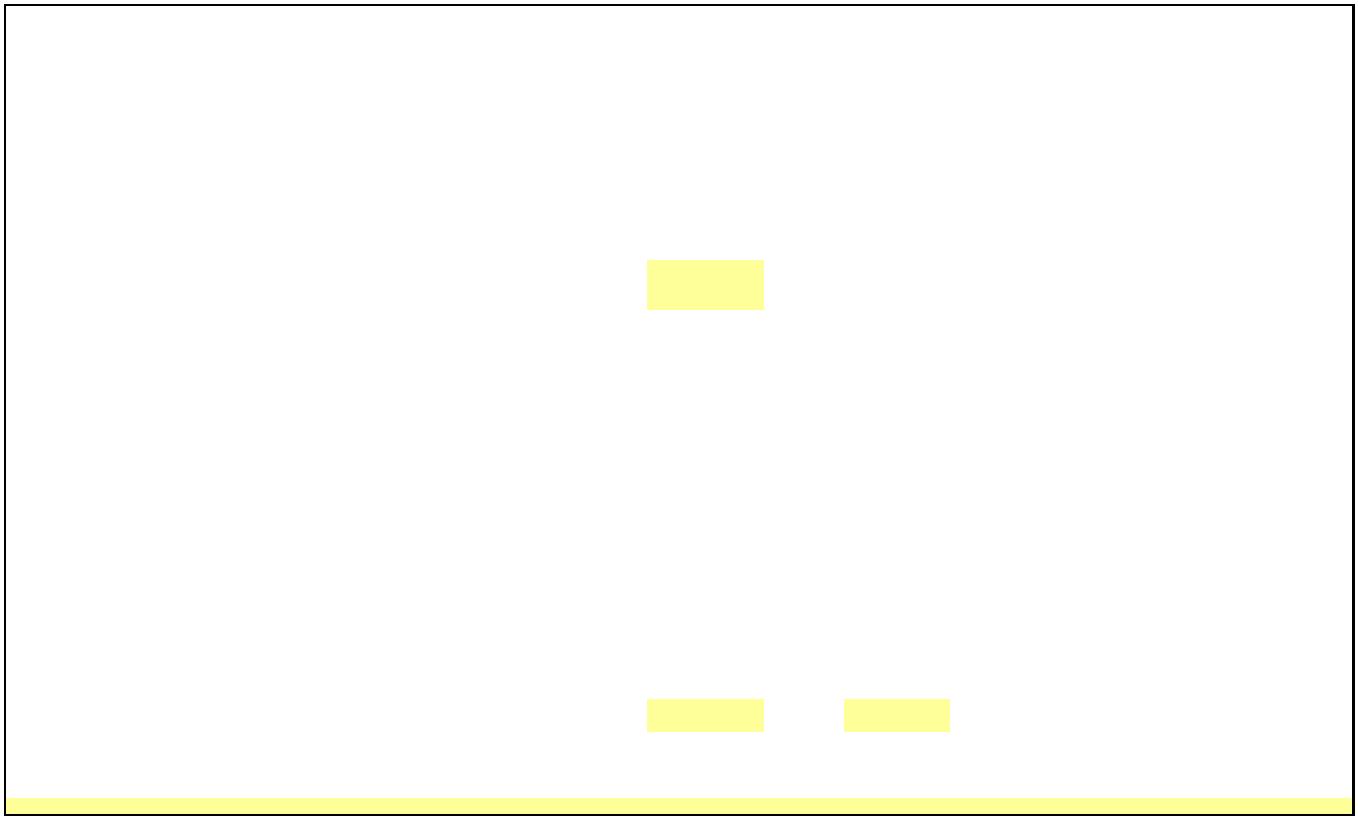
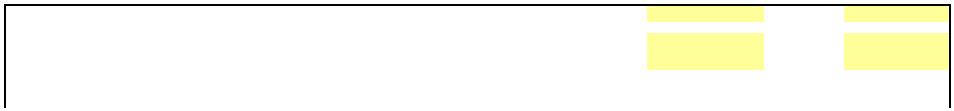
R

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

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

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

For future use.



Orange and Rockland Utilities, Inc.

Workpaper 1: Average Balances for Most Rate Base Items and Transmission Depreciation and Amortization Expenses

Actual or Projected for the 12 Months Ended December ….

Gross Operating Property

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

(o)

(p)

(q)

(r)

(s)

Total Company

Schedule 19 Projects

Schedule 10 Projects

Month

Electric Intangible

Production

204-207, line 46 fn

1

Transmission

Distribution

204-207, Line 75 fn

3

Electric General

204-207, l. 99 fn

4

Common

356 fn

6

Project 1

Project 2

Project 3

Project 4

Total

Sum of Columns (h)

through (l)

Project 1

Project 2

Project 3

Project 4

Total

Sum of Columns

(n) through (r)

FF1 Reference

204-207, line

5

fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn 204-207, line 58

Appendix A line

#

5

2

2

2

2

2

2

2

-

-

-

-

-

-

-

-

-

-

-

-

-

-

2

2

2

-

-

-

-

-

-

-

-

-

-

-

-

-

0

2

2

2

-

-

-

-

-

-

-

-

-

-

-

-

-

-

1

2

3

4

5

6

7

8

9

December '20

January '21

February

March

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

April

May

June

July

August

10 September

11 October

12 November

13 December '21

14

Average

0

0

0

0

0

0

0

0

0

0

0

0

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Schedule 10 Projects

Project 3

Month

Electric Intangible

Production

Transmission

Distribution

Electric General

Common

Project 1

Project 2

Project 3

Project 4

Total

Project 1

Project 2

Project 4

Total

FF1 Reference

Internal Workpaper

219, lines 20-24 fn

219, line 25 fn

219, line 26 fn

219, line 28 fn

356 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

Sum of Columns (h)

through (l)

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

Sum of Columns

(n) through (r)

Appendix A line

#

13

9

10

11

12

14

10

10

10

10

10

10

10

10

10

10

10

10

15 December '20

16 January '21

17 February

18 March

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

19 April

-

-

-

-

-

-

-

-

-

-

-

-

-

20 May

-

-

-

-

-

-

-

-

-

-

-

-

-

21 June

-

-

-

-

-

-

-

-

-

-

-

-

-

22 July

-

-

-

-

-

-

-

-

-

-

-

-

-

23 August

-

-

-

-

-

-

-

-

-

-

-

-

-

24 September

25 October

26 November

27 December '21

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

28

Average

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Miscellaneous Rate Base Items

Unfunded Liabilities

Schedule 19 Projects

Land Held for Future Use Land Held for Future Use

-

Schedule 10 Projects

-

Materials

Transmission

&

Supplies

-

Materials and Supplies

-

Assigned to Construction

(Electric, Gas and Steam)

Prepayments

Accumulated Provision

for Injuries and Damages

Miscellaneous Current

and Accrued Liabilities

Month

Total

214 fn

214 fn

227, Line

8

fn

227, line

5

fn

110-111, line 57 fn

Sum of Columns (g) + (h)

FF1 Reference

112-113, line 28 fn

Line 56

Appendix A line

#

11

11

28

29

30

31

29 December '20

30 January '21

31 February

32 March

33 April

34 May

35 June

36 July

37 August

38 September

39 October

40 November

41 December '21

42 Average

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

0

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

0

0

0

0

0

0

0

Unfunded Liabilities - Account 242

Employee Stock Based

Other

NA

Month

Accrued Vacation

NA

Total

NA

Sum of Columns (b)

FF1 Reference

Appendix A line

43 December '20

44 January '21

45 February

46 March

47 April

48 May

49 June

50 July

51 August

52 September

53 October

54 November

55 December '21

56 Average

#

NA

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

0

0

0

0

Schedule 10 Projects - Depreciation Expense

Project 1

336 fn

NA

Project 2

336 fn

NA

Project 3

336 fn

NA

Project 4

336 fn

NA

Total

FF1 Reference

Appendix A line

#

Appendix A, Line 48

57

2021

-

-

-

-

-

-

-

-

Schedule 19 Projects - Depreciation Expense

Project 1

336 fn

NA

Project 2

336 fn

NA

Project 3

336 fn

NA

Project 4

336 fn

NA

Total

FF1 Reference

Appendix A line

#

Appendix A, Line 48

58

2021

-

-



Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Related

Related

Current Year

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 19 Projects W/S Allocator

GP Allocator

End of Year ADIT

1

2

3

4

5

6

7

8

9

0

0

0

0

0

0

0

0

0

(Line 24)

(Line 30)

(Line 38)

(Line 1 + Line 2 + Line 3)

Appendix A

#DIV/0!

#DIV/0!

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Appendix A

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

(Line 4 \* Line 5 or Line 6)

Workpaper 2b, Line 7

(Average of Line 7 + Line 8)

End of Previous Year ADIT

Average Beginning and End of Year

Prorated ADIT

#DIV/0!

10

11

From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

Total ADIT

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

12 Alternative Minimum Tax

13 Net Operating Loss

14

15

16

17

18

19

20

21

22

23

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

24 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a)

ADIT- 282 - Includes Only Items Applicable to

Schedule 19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Total

Plant

Labor

Excluded

Related

Related

Related

Justification

25 Accelerated Depreciation - Prorated

#DIV/0!

0

#DIV/0!

0

0

Workpaper 2c, Line 14, Col. (r)

26

27

28

29

0

0

0

0

0

0

0

0

0

30 Total

#DIV/0!

0

#DIV/0!

0

0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 19 Projects)

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Total

Plant

Labor

Excluded

Justification

31

32

33

34

35

36

37

0

0

0

0

0

0

0

0

0

0

0

0

38 Total

0

0

0

0

Instructions for Account 283:

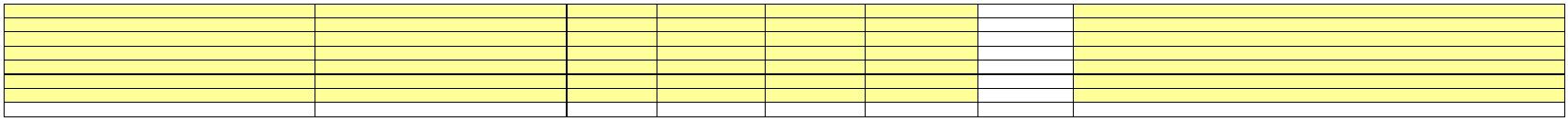
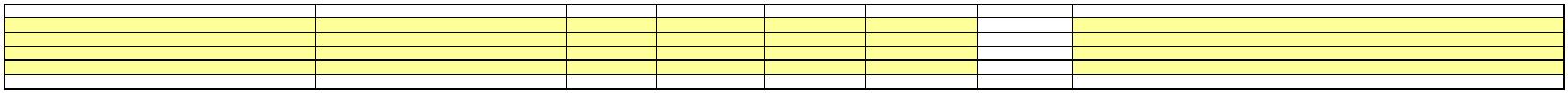
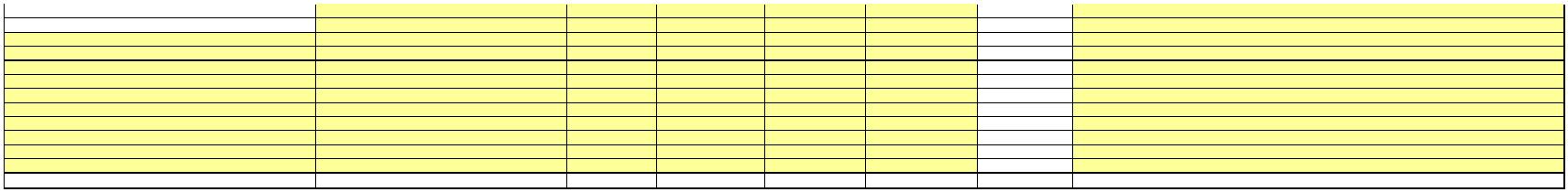
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Related

Related

Current Year

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 10 Projects W/S Allocator

GP Allocator

End of Year ADIT

1

2

3

4

5

6

7

8

9

0

0

0

0

0

0

0

0

0

(Line 24)

(Line 30)

(Line 38)

(Line 1 + Line 2 + Line 3)

Appendix A

#DIV/0!

#DIV/0!

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Appendix A

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

(Line 4 \* Line 5 or Line 6)

Workpaper 2b, Line 7

(Average of Line 7 + Line 8)

End of Previous Year ADIT

Average Beginning and End of Year

Prorated ADIT

#DIV/0!

10

11

From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

Total ADIT

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

10 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

12 Alternative Minimum Tax

13 Net Operating Loss

14

15

16

17

18

19

20

21

22

23

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

24 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a)

ADIT- 282 - Includes Only Items Applicable to

Schedule 10 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Total

Plant

Labor

Excluded

Related

Related

Related

Justification

25 Accelerated Depreciation - Prorated

#DIV/0!

0

#DIV/0!

0

0

Workpaper 2c, Line 14, Col. (r)

26

27

28

29

0

0

0

0

0

0

0

0

0

30 Total

#DIV/0!

0

#DIV/0!

0

0

Instructions for Account 282:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2a10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year (Schedule 10 Projects)

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

10 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Related

Total

Plant

Labor

Excluded

Justification

31

32

33

34

35

36

37

0

0

0

0

0

0

0

0

0

0

0

0

38 Total

0

0

0

0

Instructions for Account 283:

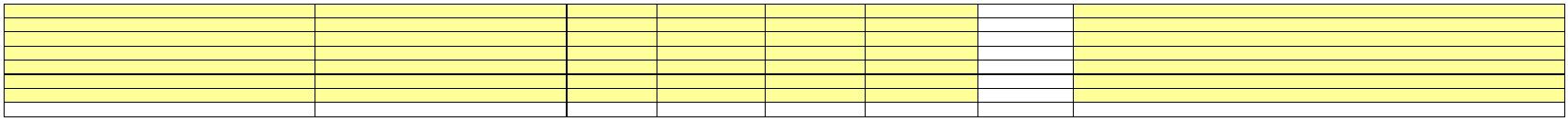
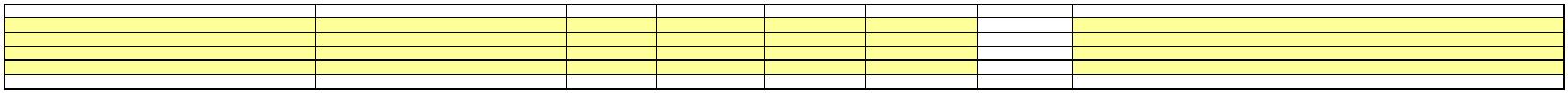
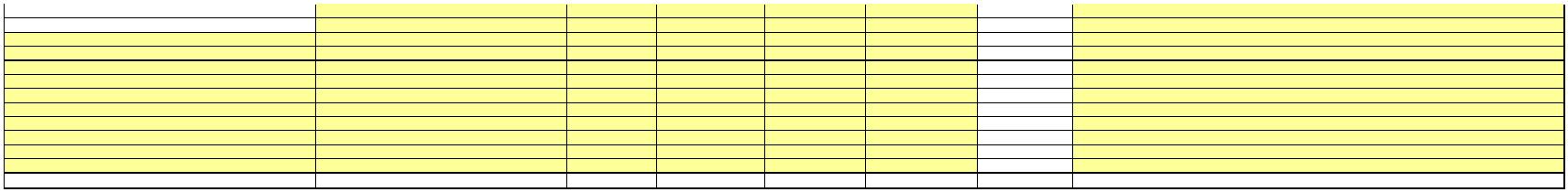
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Prior Year

Related

Related

1

2

3

4

5

6

7

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 19 Projects W/S Allocator

GP Allocator

0

0

0

0

0

0

0

0

0

(Line 20)

(Line 26)

(Line 34)

(Line 1 + Line 2 + Line 3)

Appendix A

#DIV/0!

#DIV/0!

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Appendix A

(Line 4 \* Line 5 or Line 6)

Prior Year ADIT

#DIV/0!

#DIV/0!

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

8

9

Alternative Minimum Tax

Net Operating Loss

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

10

11

12

13

14

15

16

17

18

19

20 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a)

(b)

(c)

(d)

(e)

(f)

)g)

(h)

ADIT- 282 - Includes Only Items Applicable to Schedule

19 Projects

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Excluded

Justification

21 Depreciation - Liberalized Depreciation - Prorated

#DIV/0!

0

#DIV/0!

0

0

Workpaper 2d, Line 13, Col. (n)

22

23

24

25

0

0

0

0

0

0

0

0

0

26 Total

#DIV/0!

0

#DIV/0!

0

0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b19: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 19 Projects)

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Total

Plant

Related

Labor

Related

Excluded

Justification

27

28

29

30

31

32

33

0

0

0

0

0

0

0

0

0

0

0

0

34 Total

0

0

0

0

Instructions for Account 283:

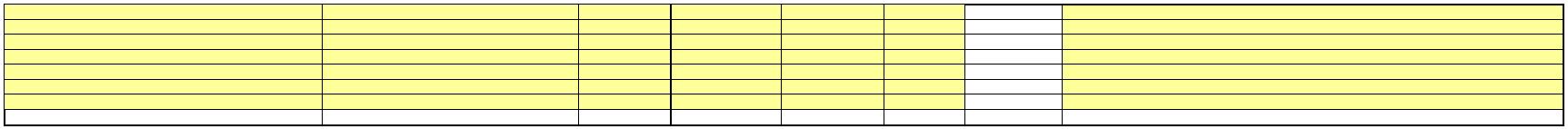
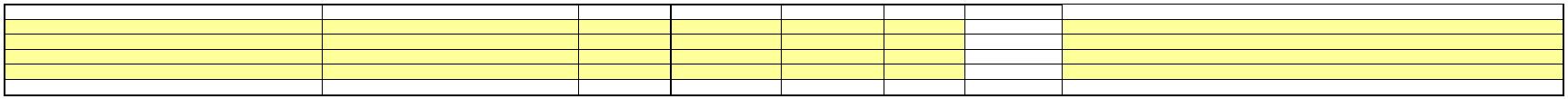
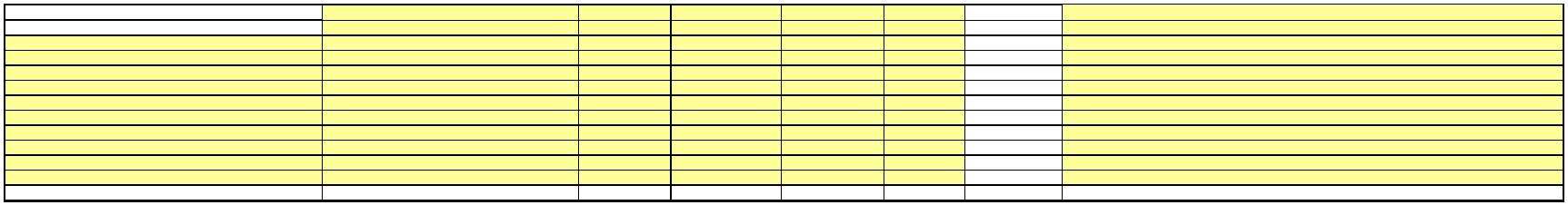
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Prior Year

Related

Related

1

2

3

4

5

6

7

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 10 Projects W/S Allocator

GP Allocator

0

0

0

0

0

0

0

0

0

(Line 20)

(Line 26)

(Line 34)

(Line 1 + Line 2 + Line 3)

Appendix A

#DIV/0!

#DIV/0!

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Appendix A

(Line 4 \* Line 5 or Line 6)

Prior Year ADIT

#DIV/0!

#DIV/0!

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

10 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

8

9

Alternative Minimum Tax

Net Operating Loss

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

10

11

12

13

14

15

16

17

18

19

20 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a)

(b)

(c)

(d)

(e)

(f)

)g)

(h)

ADIT- 282 - Includes Only Items Applicable to Schedule

10 Projects

Schedule 10

Projects

Related

Plant

Related

Labor

Related

Excluded

Justification

21 Depreciation - Liberalized Depreciation - Prorated

#DIV/0!

0

#DIV/0!

0

0

Workpaper 2d, Line 13, Col. (n)

22

23

24

25

0

0

0

0

0

0

0

0

0

26 Total

#DIV/0!

0

#DIV/0!

0

0

Instructions for Account 282:

1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Orange and Rockland Utilities, Inc.

Workpaper 2b10: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year (Schedule 10 Projects)

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

10 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 10

Projects

Related

Total

Plant

Related

Labor

Related

Excluded

Justification

27

28

29

30

31

32

33

0

0

0

0

0

0

0

0

0

0

0

0

34 Total

0

0

0

0

Instructions for Account 283:

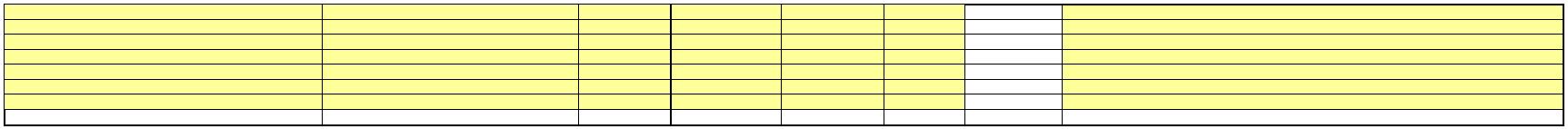
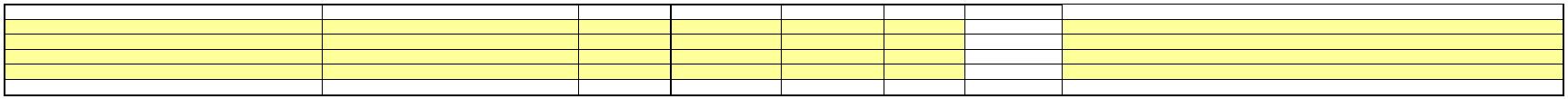
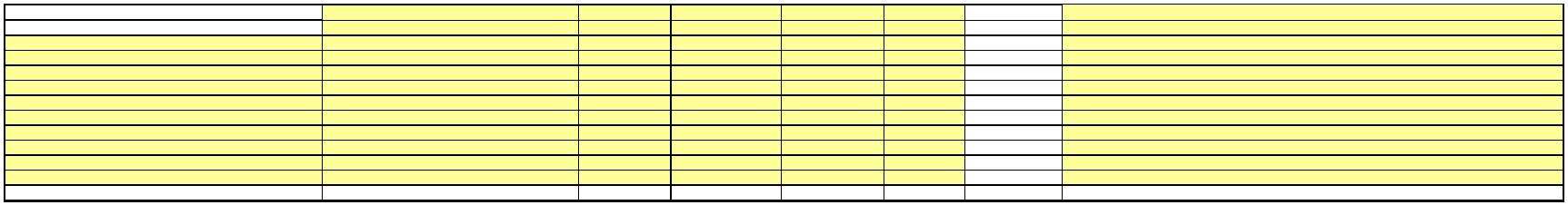
1. ADIT items related only to Schedule 10 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Orange and Rockland Utilities, Inc.

Workpaper 2c19: Accumulated Deferred Income Taxes - Prorated Projection (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

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

Rate Year = 2021

Account 282 (Note A)

(a)

(b)

Year

(c)

(d)

(e)

(f)

for

(g)

Beginning

Balance/

(h)

(i)

(j)

(k)

(l)

Plant

Allocation (j)

\* (k)

(m)

(n)

(o)

(p)

Labor

(q)

Labor

Proration

(f) x (p)

(r)

Beginning Balance & Monthly Changes

Days in the Number of Days Total Days Weighting

Month

Schedule 19

Projects

Transmission Plant Related Gross Plant

Proration

(f) x (h)

Plant Proration Labor Related W/S Allocator

(f) x (l)

Total Transmission

Prorated Amount (i)

+ (m) + (q)

Remaining in

Year After

Current Month

in the

Projected

Rate Year

Allocator

(Appendix A)

(General and (Appendix A) Allocation

Common)

Projection Monthly Amount/

(d)/(e)

(n) \* (o)

Ending Balance

December 31st balance of Prorated

1

2

3

4

5

6

7

8

9

10

11

12

13

14

ADIT (Note B)

January

February

March

April

May

June

July

August

September

October

November

December

Prorated Balance

2020

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

100.00%

91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

31

335

365

0

0

0

0

0

0

0

0

0

0

0

0

28

31

30

31

30

31

31

30

31

30

31

365

307

276

246

215

185

154

123

93

365

365

365

365

365

365

365

365

365

365

365

62

32

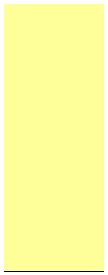
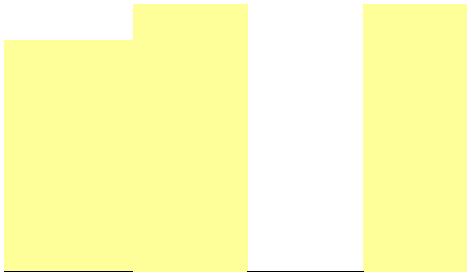
1

0.27%

#DIV/0!

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

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



Orange and Rockland Utilities, Inc.

Workpaper 2c10: Accumulated Deferred Income Taxes - Prorated Projection (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

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

Rate Year = 2021

Account 282 (Note A)

(a)

(b)

Year

(c)

(d)

(e)

(f)

for

(g)

Beginning

Balance/

(h)

(i)

(j)

(k)

(l)

Plant

Allocation (j)

\* (k)

(m)

(n)

(o)

(p)

Labor

(q)

Labor

Proration

(f) x (p)

(r)

Beginning Balance & Monthly Changes

Days in the Number of Days Total Days Weighting

Month

Schedule 10

Projects

Transmission Plant Related Gross Plant

Proration

(f) x (h)

Plant Proration Labor Related W/S Allocator

(f) x (l)

Total Transmission

Prorated Amount (i)

+ (m) + (q)

Remaining in

Year After

Current Month

in the

Projected

Rate Year

Allocator

(Appendix A)

(General and (Appendix A) Allocation

Common)

Projection Monthly Amount/

(d)/(e)

(n) \* (o)

Ending Balance

December 31st balance of Prorated

1

2

3

4

5

6

7

8

9

10

11

12

13

14

ADIT (Note B)

January

February

March

April

May

June

July

August

September

October

November

December

Prorated Balance

2020

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

100.00%

91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

31

335

365

0

0

0

0

0

0

0

0

0

0

0

0

28

31

30

31

30

31

31

30

31

30

31

365

307

276

246

215

185

154

123

93

365

365

365

365

365

365

365

365

365

365

365

62

32

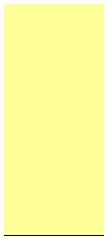
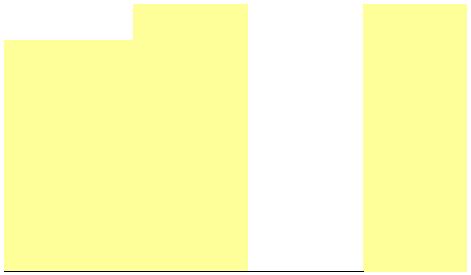
1

0.27%

#DIV/0!

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

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



Orange and Rockland Utilities, Inc.

Workpaper 2d19: Accumulated Deferred Income Taxes - Actual Proration (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

Year =

2021

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

Account 282 (Note A)

Days in Period

Projection - Proration of Projected Deferred Tax

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

Activity

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

Difference between Actual activity (Col I)

projected and when projected activity

(m)

(n)

Preserve

proration when

Number of

Days

Remaining in Total Days in

Year After Projected Rate

Month's

Accrual of

Deferred

Taxes

Difference

between

projected

monthly and

actual monthly

actual monthly actual activity when is an increase while

Proration

Percentage

(c)/(d)

Projected

Monthly

Activity

Prorated

Amount

\* (f)

Prorated Projected

Actual Monthly

and projected

monthly activity

are either both

increases or

decreases.

actual and

actual activity is a

Balance reflecting

Days in the

Month

Month

(e) Balance

Sum

Activity

(table

projected activity decrease OR projected proration or averaging (n)

Year (Line 14,

Col b)

of (g)

below, grand total)

are either both

increases or

decreases.

activity is a decrease

while actual activity is

an increase.

+ (k) +((l) + (m))/2

activity

(i) -

(f)

(See Note A)

(See Note A)

(See Note A)

1 December 31st balance

2 January

3 February

4 March

5 April

6 May

7 June

8 July

9 August

10 September

11 October

12 November

13 December

14 Total

0

0

0

0

0

0

0

0

0

0

0

0

0

0

31

335

365

365

365

365

365

365

365

365

365

365

365

365

91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

28

31

30

31

30

31

31

30

31

30

31

365

307

276

246

215

185

154

123

93

62

32

1

0.27%

Gross Plant

Allocator

Plant Related (Appendix A) Total (d) \* (e)

Labor Related

(General and W/S Allocator (Appendix

Schedule 19

Projects

Grand Total (b) +

(f) + (i)

Common)

A)

Total (g) \* (h)

Actual Monthly Activity

15 January

16 February

17 March

18 April

19 May

20 June

21 July

22 August

23 September

24 October

25 November

26 December

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

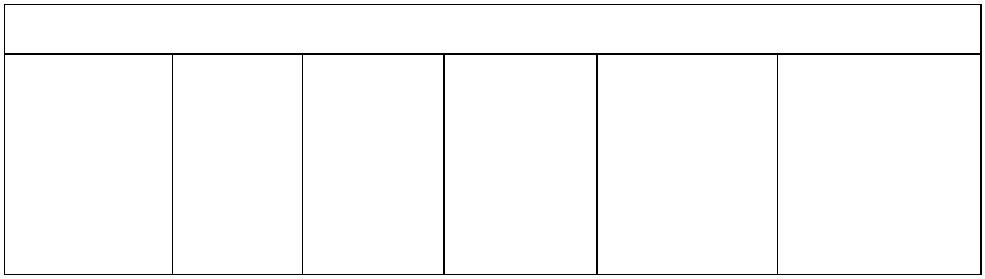
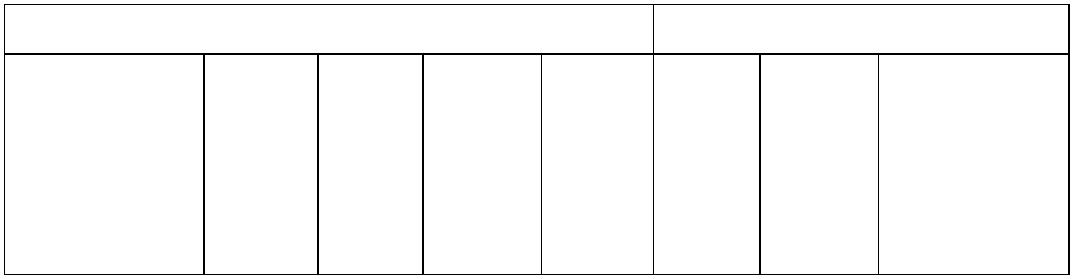
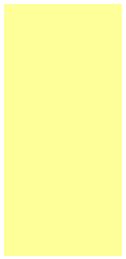
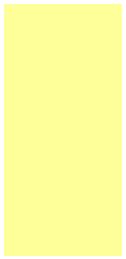
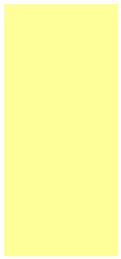
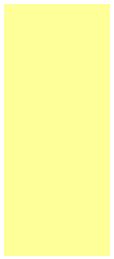
Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity

and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.

Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.



Orange and Rockland Utilities, Inc.

Workpaper 2d10: Accumulated Deferred Income Taxes - Actual Proration (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

Year =

2021

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

Account 282 (Note A)

Days in Period

Projection - Proration of Projected Deferred Tax

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

Activity

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

Difference between Actual activity (Col I)

projected and when projected activity

(m)

(n)

Preserve

proration when

Number of

Days

Remaining in Total Days in

Year After Projected Rate

Month's

Accrual of

Deferred

Taxes

Difference

between

projected

monthly and

actual monthly

actual monthly actual activity when is an increase while

Proration

Percentage

(c)/(d)

Projected

Monthly

Activity

Prorated

Amount

\* (f)

Prorated Projected

Actual Monthly

and projected

monthly activity

are either both

increases or

decreases.

actual and

actual activity is a

Balance reflecting

Days in the

Month

Month

(e) Balance

Sum

Activity

(table

projected activity decrease OR projected proration or averaging (n)

Year (Line 14,

Col b)

of (g)

below, grand total)

are either both

increases or

decreases.

activity is a decrease

while actual activity is

an increase.

+ (k) +((l) + (m))/2

activity

(i) -

(f)

(See Note A)

(See Note A)

(See Note A)

1 December 31st balance

2 January

3 February

4 March

5 April

6 May

7 June

8 July

9 August

10 September

11 October

12 November

13 December

14 Total

0

0

0

0

0

0

0

0

0

0

0

0

0

0

31

335

365

365

365

365

365

365

365

365

365

365

365

365

91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

28

31

30

31

30

31

31

30

31

30

31

365

307

276

246

215

185

154

123

93

62

32

1

0.27%

Gross Plant

Allocator

Plant Related (Appendix A) Total (d) \* (e)

Labor Related

(General and W/S Allocator (Appendix

Schedule 10

Projects

Grand Total (b) +

(f) + (i)

Common)

A)

Total (g) \* (h)

Actual Monthly Activity

15 January

16 February

17 March

18 April

19 May

20 June

21 July

22 August

23 September

24 October

25 November

26 December

0

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

0

0

0

0

0

0

0

0

0

0

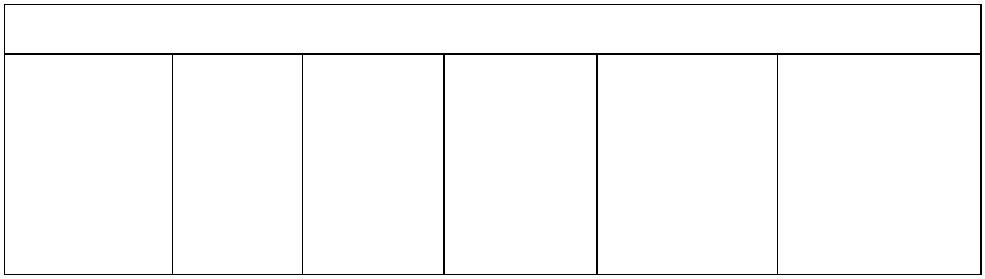
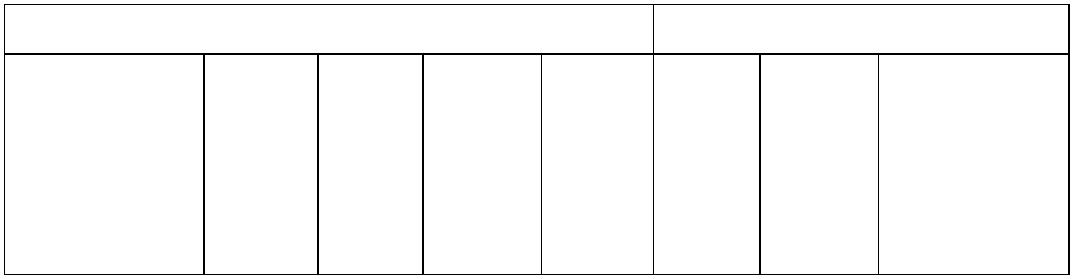
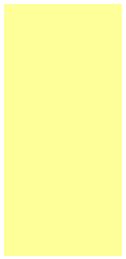
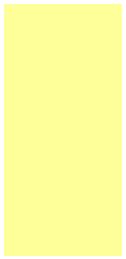
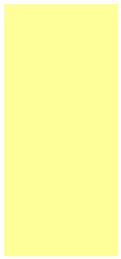
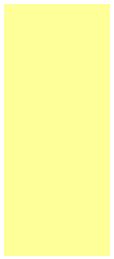
Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity

and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.

Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.



Orange and Rockland Utilities, Inc.

Workpaper 3a19: Excess Accumulated Deferred Income Taxes (Schedule 19 Projects)

Resulting from Income Tax Rate Changes (Note A)

Actual or Projected for the 12 Months Ended December ….

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

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

Protected

(P)

Deficient or

Excess

Accumulated

Deferred Taxes

at December

31,

Adjusted

Deficient or

Excess

Accumulated

Deferred

Unprotected

Property

(UP)

Schedule 19

Projects

Allocation

Factors (Note

B)

ADIT Balances

After

Remeasurement

(Note C)

ADIT Balances

Prior to

Remeasurement

Allocated to Unprotected

Schedule 19 Other (UO) Amortization

Adjustments After

Remeasurement

Balance at

December 31

Column (h) -

Column (j)

Amortization

Year

Balance at

December 31

Column (k) -

Column (l)

Line Description

Taxes

Projects

(Note B)

Year

`

Column (b) \* Line Column (b) -

43 Column (c)

Column (d) +

Column (e)

Column (f) \*

Column (g)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1

2

3

4

5

6

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Total FERC Account 190

FERC Account 282

7

8

9

Depreciation - Liberalized Depreciation

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

10

11 Total Account 282

FERC Account 283

12

13

14

15

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

16

17 Total FERC Account 283

Subtotal Before Being Grossed up for

18 Income Taxes

19 Gross Up

0

0

0

0

0

0

0

0

0

0

0

0

Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3

0

0

0

0

0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21

22

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

23 Total Account 190

FERC Account 282

24 Depreciation - Liberalized Depreciation

25

26

27

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

P

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

28

29 Total Account 282

FERC Account 283

30

31

32

33

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

34

35 Total Account 283

Subtotal Before Being Grossed up for

36 Income Taxes

0

0

0

0

0

0

0

0

0

0

0

0

37 Gross Up

Total Excess Accumulated Deferred Income

38 Taxes - Account 254

0

0

0

0

0

0

0

0

0

0

39 Grand Total

40 Total Amortization

0

0

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

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

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

41

42

43

New nominal rate

Prior nominal rate

Remeasurement Factor

1.0%

1.0%

100.0%

Note D:

Note E:

Note F:



Orange and Rockland Utilities, Inc.

Workpaper 3b10: Excess Accumulated Deferred Income Taxes (Schedule 10 Projects)

Resulting from Income Tax Rate Changes (Note A)

Actual or Projected for the 12 Months Ended December ….

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

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

Protected

(P)

Deficient or

Excess

Accumulated

Deferred Taxes

at December

31,

Adjusted

Deficient or

Excess

Accumulated

Deferred

Unprotected

Property

(UP)

Schedule 10

Projects

Allocation

Factors (Note

B)

ADIT Balances

After

Remeasurement

(Note C)

ADIT Balances

Prior to

Remeasurement

Allocated to Unprotected

Schedule 10 Other (UO) Amortization

Adjustments After

Remeasurement

Balance at

December 31

Column (h) -

Column (j)

Amortization

Year

Balance at

December 31

Column (k) -

Column (l)

Line Description

Taxes

Projects

(Note B)

Year

`

Column (b) \* Line Column (b) -

43 Column (c)

Column (d) +

Column (e)

Column (f) \*

Column (g)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1

2

3

4

5

6

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

Total FERC Account 190

FERC Account 282

7

8

9

Depreciation - Liberalized Depreciation

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

10

11 Total Account 282

FERC Account 283

12

13

14

15

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

16

17 Total FERC Account 283

Subtotal Before Being Grossed up for

18 Income Taxes

19 Gross Up

0

0

0

0

0

0

0

0

0

0

0

0

Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3

0

0

0

0

0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21

22

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

23 Total Account 190

FERC Account 282

24 Depreciation - Liberalized Depreciation

25

26

27

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

P

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

28

29 Total Account 282

FERC Account 283

30

31

32

33

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0.000%

0.000%

0.000%

0.000%

0.000%

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

0

34

35 Total Account 283

Subtotal Before Being Grossed up for

36 Income Taxes

0

0

0

0

0

0

0

0

0

0

0

0

37 Gross Up

Total Excess Accumulated Deferred Income

38 Taxes - Account 254

0

0

0

0

0

0

0

0

0

0

39 Grand Total

40 Total Amortization

0

0

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

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

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

41

42

43

New nominal rate

Prior nominal rate

Remeasurement Factor

1.0%

1.0%

100.0%

Note D:

Note E:

Note F:



Orange and Rockland Utilities, Inc.

Workpaper 4: Permanent Book/Tax Differences

Actual or Projected for the 12 Months Ended December ….

Schedule 19 Projects

(a)

(b)

(c)

(d)

(e)

Tax Effect of

Permanent

Book/Tax

AFUDC Equity

Other 2

Other 3

Total

Line #

Differences

FF1 Reference

Amount

336-337 fn

-

1

2

-

-

-

-

Income Tax Effect

-

0

0

Line 1 \*

Sum of

Composite Tax Line 1 \* Composite Line 1 \* Composite Columns (b), (c)

Ref

Rate

Tax Rate

Tax Rate

and (d)

Schedule 10 Projects

(a)

(b)

(c)

(d)

(e)

Tax Effect of

Permanent

Book/Tax

AFUDC Equity

Other 2

Other 3

Total

Line #

Differences

FF1 Reference

336-337 fn

-

3

4

Amount

-

-

-

-

Income Tax Effect

-

0

0

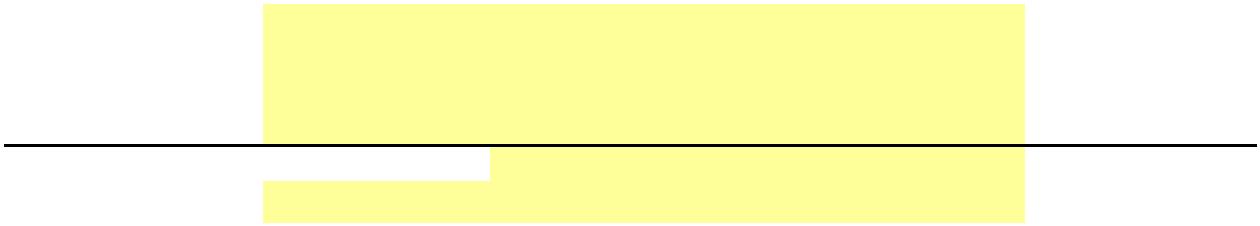
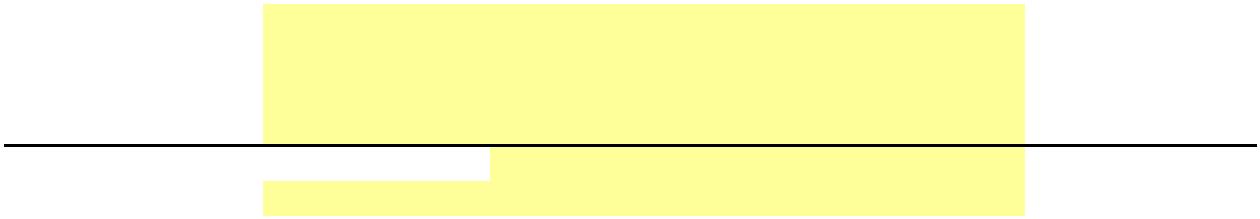
Line 3 \*

Sum of

Composite Tax Line 3 \* Composite Line 3 \* Composite Columns (b), (c)

Rate Tax Rate Tax Rate and (d)

Ref



Orange and Rockland Utilities, Inc.

Workpaper 5: Project Return (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

13 Month Averages

Allocate Other Rate Base Items to Schedule 19 Projects

Accumulated

Net General

Plant - Using

Allocator

Net Intangible Plant

Net Common

Deferred Income

Taxes - Using

Allocator

(Excess)/

Deficient ADIT -

Using Allocator

Land Held for Future Other Rate Base

Gross Plant in

Service

Accumulated

Depreciation

Net Operating

Property

-

- Using Allocator Plant - - Using

Use - Using

Allocator

Items - Using

Allocator

Total Rate

Base

Line #

Allocator

Allocator

Sum of Col.

(e) through

Col. (l)

Workpaper 1,

Line 14

Workpaper 1,

Line 28

Reference

Calculated

#DIV/0!

Col. (b) - Col. (d)

-

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c) Line 6 \* Col. (c)

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Project

Grouping 1

1

2

3

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project

Grouping 2

#DIV/0!

#DIV/0!

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project

Grouping 3

Project

Grouping 4

4

5

6

#DIV/0!

#DIV/0!

#DIV/0!

Total

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

-

#DIV/0!

Appendix A, Line

32

#DIV/0!

Appendix A, Line Appendix A, Line Appendix A, Line Appendix A, Line

Appendix A,

Line 24

Reference

19

20

21

23

Appendix A, Line 26

Weighted Preferred

and Common Equity

Rate

Preferred and

Common Equity

Return

Weighted Debt

Rate

Rate Base

WACC

Return

Debt Return

Attachment 6a

19, Line 4, Line

9, Line 14, or Col. (b) \* Col.

Line 19

Attachment 6a 19,

Lines 2 + 3, Lines 7 +

8, Lines 12 + 13 or

Lines 17 + 18

Attachment 6a 19,

Line 1, Line 5,

Reference

Project

Grouping 1

Col.

(c)

Col. (b) \* Col. (e)

#DIV/0!

Line 10 or Line 15 Col. (b) \* Col. (h)

7

8

9

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project

Grouping 2

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project

Grouping 3

Project

10 Grouping 4

11

12 Total

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Schedule 19 Projects Included in Each Project Group

Project Project

Name Description

Gross

Investment

Project

Grouping 1

Project

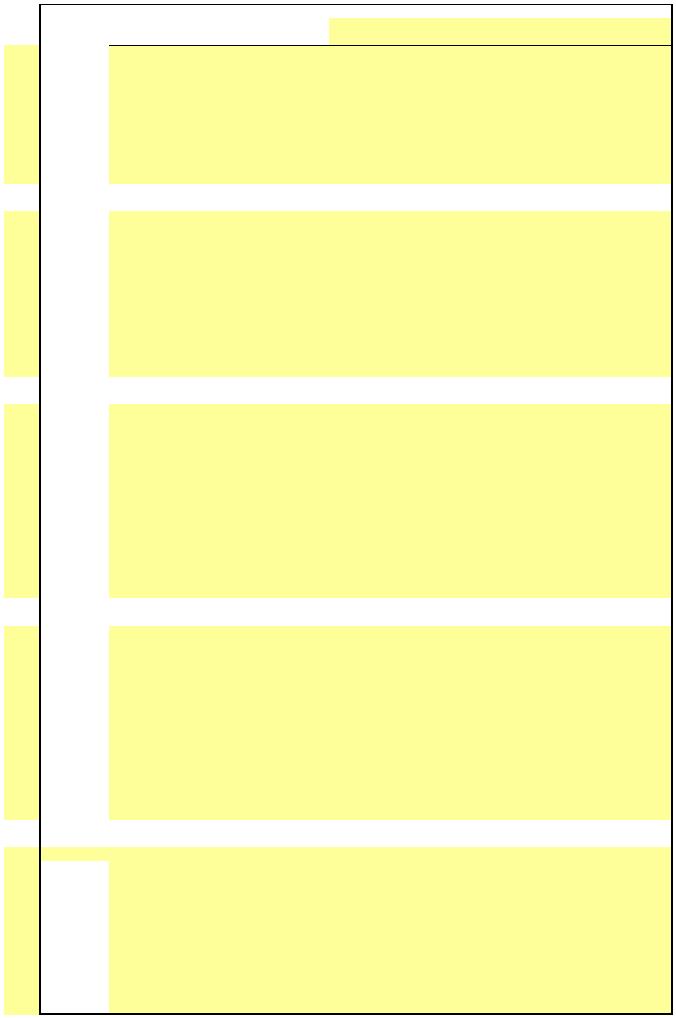
Grouping 2

Project

Grouping 3

Project

Grouping 4



Orange and Rockland Utilities, Inc.

Workpaper 6a19: Project Cost of Capital (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(Note A)

%s

(d)

(e)

(f)

(g)

(h)

(i)

(j)

Line #

1

Project 1

Long Term Debt

Capitalization

Cost Rates

WACC

#DIV/0!

0.000% 0.00%

Line 33, Col. (i)

Note B

Line 33, Col. (b)

Line 33, Col. (d)

0

0.0%

0.0%

#DIV/0!

ROE per New York Public Service Commission, Case No.

ROE Ceiling

0.00%

Customer Deposits

Preferred Stock

Common Stock

2

3

-

#DIV/0!

#DIV/0!

0.000% #DIV/0!

0.000%

10.60%

0

0.0%

0.00%

(Lines 1 and 2,

Col. (j))

4

Total Capitalization

0

#DIV/0!

Project 2

Capitalization

%s

Cost Rates

#DIV/0!

WACC

#DIV/0!

0.00%

5

6

7

8

Long Term Debt

Customer Deposits

Preferred Stock

Common Stock

Line 33, Col. (i)

Note B

Line 33, Col. (b)

Line 33, Col. (d)

0

0.0%

0.0%

ROE per New York Public Service Commission, Case No.

ROE Ceiling

0.00%

0.000%

-

#DIV/0!

#DIV/0!

0.000% #DIV/0!

10.60%

0

0.0%

0.000%

0.00%

(Lines 5 and 7,

9

Total Capitalization

0

Col. (j))

#DIV/0!

Project 3

Capitalization

%s

Cost Rates

#DIV/0!

WACC

#DIV/0!

0.00%

10

11

12

13

Long Term Debt

Customer Deposits

Preferred Stock

Common Stock

Line 33, Col. (i)

Note B

Line 33, Col. (b)

Line 33, Col. (d)

0

0.0%

0.0%

ROE per New York Public Service Commission, Case No.

ROE Ceiling

0.00%

0.000%

-

#DIV/0!

#DIV/0!

0.000% #DIV/0!

10.60%

0

0.0%

0.000%

0.00%

(Lines 10 and 12,

14

Total Capitalization

0

Col. (j))

#DIV/0!

Project 4

Capitalization

%s

Cost Rates

#DIV/0!

WACC

#DIV/0!

0.00%

15

16

17

18

Long Term Debt

Customer Deposits

Preferred Stock

Common Stock

Line 33, Col. (i)

Note B

Line 33, Col. (b)

Line 33, Col. (d)

0

0.0%

0.0%

ROE per New York Public Service Commission, Case No.

ROE Ceiling

0.00%

0.000%

-

#DIV/0!

#DIV/0!

0.000% #DIV/0!

10.60%

0

0.0%

0.000%

0.00%

(Lines 15 and 17,

19

Total Capitalization

0

Col. (j))

#DIV/0!

Common Equity

Less:

Accumulated

Other

Less: Preferred Comprehensive

Long-term Debt

Unamortized

Common Equity

for

Capitalization

Col. (a) - Col. (b)

- Col. (c)

Gains on

Reacquired

Debt

Unamortized Loss

on Reacquired

Debt

Unamortized

Debt Expense

Long-term Debt for

Capitalization

Total

Stock

Income

Total

Col. (e) + Col. (f) - Col. (g) - Col.

(h)

Month

112-113, l.16, fn 112-113, l.3, fn

112-113, l.15, fn

112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn

20 December

21 January

22 February

23 March

24 April

25 May

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

26 June

27 July

28 August

29 September

30 October

31 November

32 December

33 Average

(114-117c, sum

of lines 62, 63,

34 Long Term Interest

35 Long-Term Debt

64, 65, 66, 67)

0

(Line 33, Col. (i))

(Line 34 / Line

35)

0

36 Long-term Debt Interest Rate

37 Preferred Dividends

38 Preferred Stock

#DIV/0!

118-119c, l.29

-

-

(Line 33, Col. (b))

(Line 37 / Line

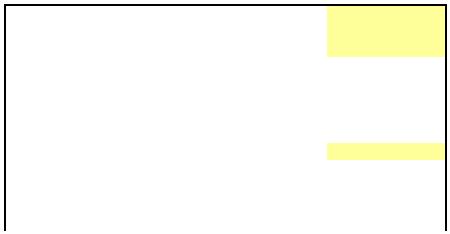
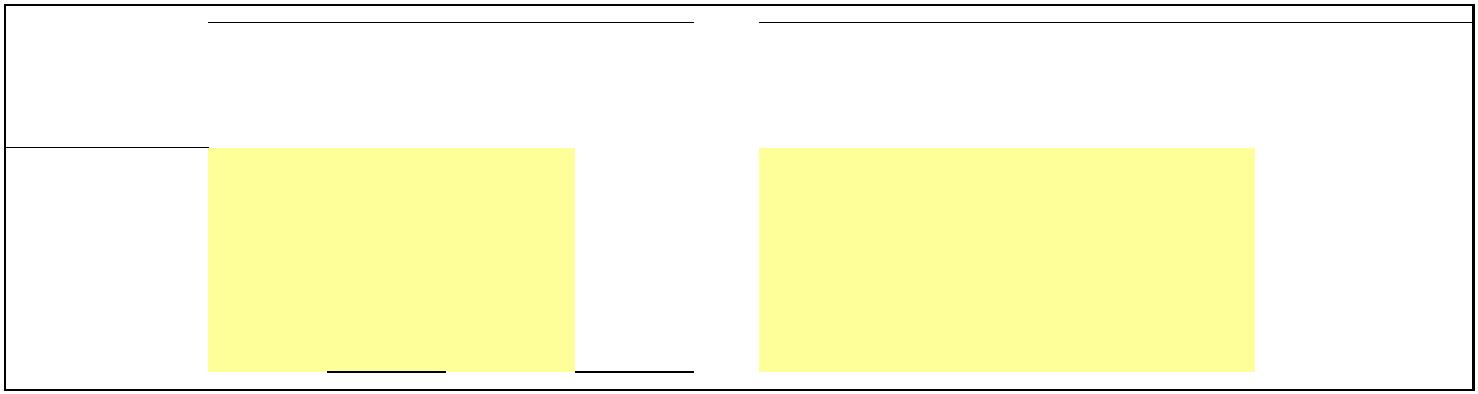
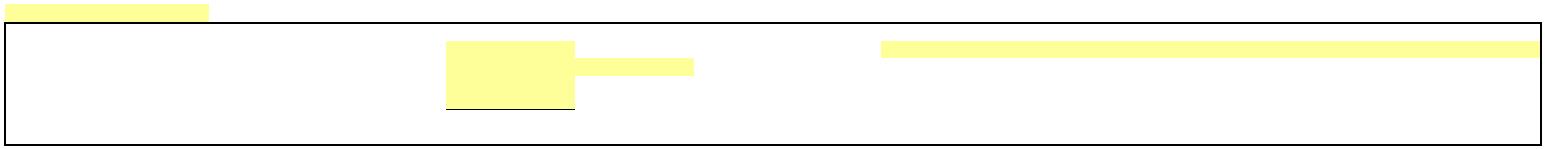
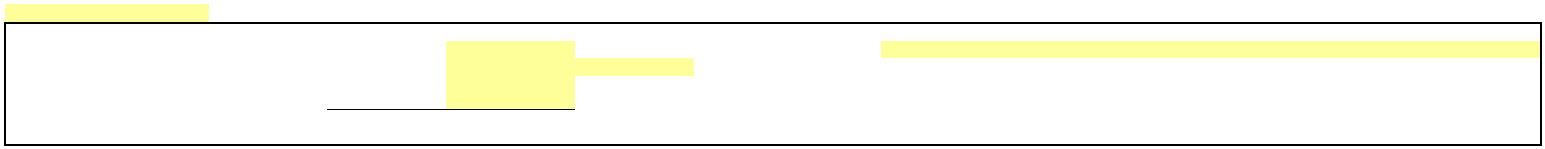
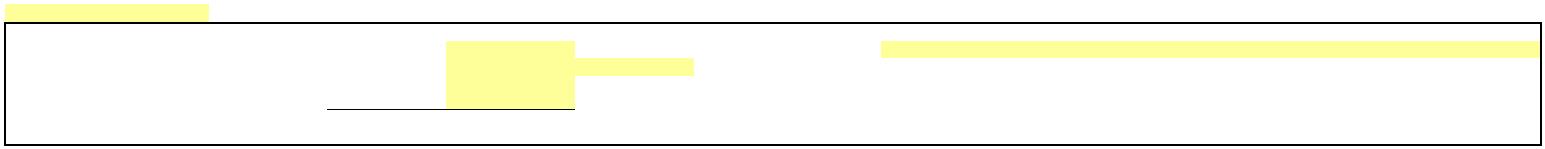
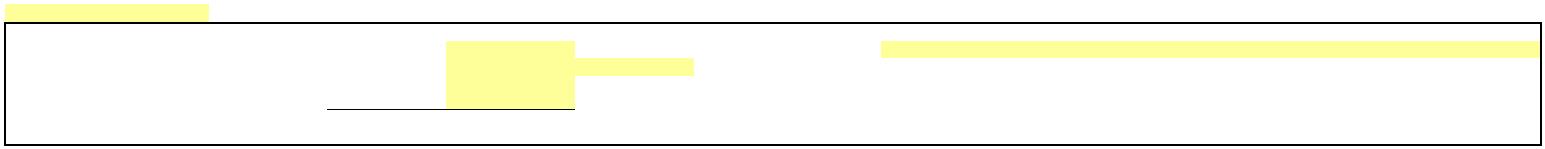
39 Preferred Stock Rate

38)

0

Note A: The common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure.

Note B: Customer deposits are included in the capital strucutre for NYPSC ratemaking and is included here accordingly.



Orange and Rockland Utilities, Inc.

Workpaper 6b10: Cost of Capital (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

Line #

Capitalization

%s

Cost Rates

WACC

1

2

3

4

Long Term Debt

Preferred Stock

Common Stock

Total Capitalization

Line 18, Col. (i)

Line 18, Col. (b)

Line 18, Col. (d)

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0.000% #DIV/0!

10.500% #DIV/0!

#DIV/0!

-

0

0

(Note 1)

#DIV/0!

Note 1: The ROE of 10.5% applies to right of first refusal projects. For competitive projects, Orange and Rockland adds

0.35% to this 10.5% on Workpaper 10b10-Schedule 10 ATRRs for a total ROE of 10.85%.

Common Equity

Less:

Long-term Debt

Accumulated

Other

Less: Preferred Comprehensive

Unamortized

Gains on

Reacquired

Debt

Common Equity

for

Capitalization

Col. (a) - Col. (b)

- Col. (c)

Unamortized Loss

on Reacquired

Debt

Unamortized

Debt Expense

Long-term Debt for

Capitalization

Total

Stock

Income

Total

Col. (e) + Col. (f) - Col. (g) -

Col. (h)

Month

112-113, l.16, fn 112-113, l.3, fn

112-113, l.15, fn

112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn

5

6

7

8

9

December

January

February

March

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

April

10 May

11 June

12 July

13 August

14 September

15 October

16 November

17 December

18 Average

(114-117c, sum

of lines 62, 63,

19 Long Term Interest

20 Long-Term Debt

64, 65, 66, 67)

0

(Line 18, Col. (i))

(Line 19 / Line

20)

0

21 Long-term Debt Interest Rate

22 Preferred Dividends

23 Preferred Stock

#DIV/0!

118-119c, l.29

-

-

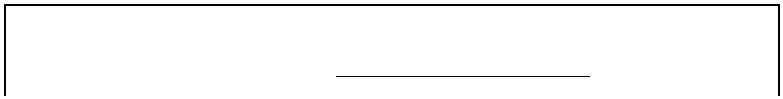
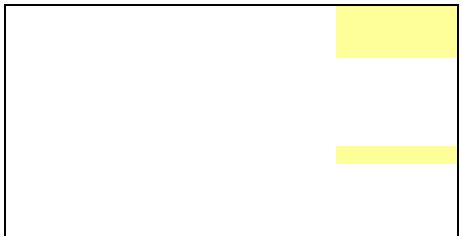
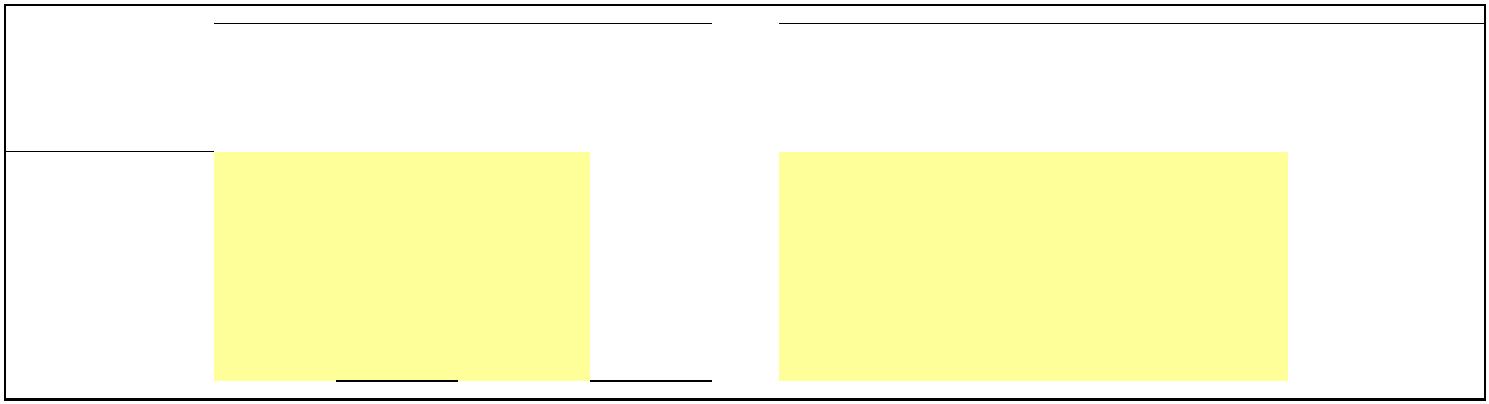
(Line 18, Col. (b))

(Line 22 / Line

23)

24 Preferred Stock Rate

0



Orange and Rockland Utilities, Inc.

Workpaper 7a19: Annual True-up Adjustment (Schedule 19 Projects)

Actual or Projected for the 12 Months Ended December ….

Schedule 19

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

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i)

In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its

books and records for that calendar year, consistent with FERC accounting policies.

(ii)

Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii)

Multiply the ATRR Before Interest by (1+i)^24 months

Where:

i =

Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months)

The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1

by the application of clearly identified and supported information. If the reconciliation

is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this

transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the

Workpaper and input to the main body of the Formula Rate.

Line

Estimated

Interest Rate

Actual Interest

Rate

Interest

Rate True

1

2

3

4

5

6

A

B

C

D

E

F

ATRR based on actual costs included for the previous calendar year

Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment

Difference (A-B)

Future Value Factor (1+i)^24

True-up Adjustment (C\*D)

Interest Rate True-up (Note 1)

0

0

0

0

1.0000

1.0000

0

0

0

0

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Estimated

Actual

Monthly

Interest Rate

Monthly

Interest Rate

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

Month

July

August

September

10 October

11 November

12 December

13 January

14 February

15 March

16 April

Year

7

8

9

Year 1

Year 1

Year 1

Year 1

Year 1

Year 1

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 3

Year 3

Year 3

Year 3

Year 3

Year 3

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

17 May

18 June

19 July

20 August

21 September

22 October

23 November

24 December

25 January

26 February

27 March

28 April

29 May

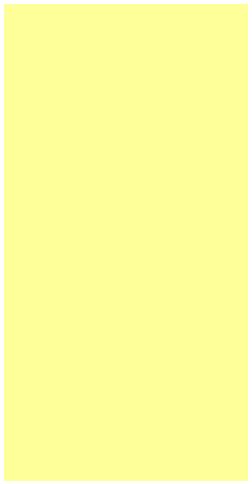
30 June

31 Average

0.00000%

0.00000%

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



Orange and Rockland Utilities, Inc.

Workpaper 7b10: Annual True-up Adjustment (Schedule 10 Projects)

Actual or Projected for the 12 Months Ended December ….

Schedule 10

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

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i)

In accordance with its formula rate protocols, Orange and Rockland shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its

books and records for that calendar year, consistent with FERC accounting policies.

(ii)

Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii)

Multiply the ATRR Before Interest by (1+i)^24 months

Where:

i =

Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months)

The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1

by the application of clearly identified and supported information. If the reconciliation

is provided through a Workpaper included in the filed Formula Rate Template, the inputs to the Workpaper must meet this

transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the

Workpaper and input to the main body of the Formula Rate.

Line

Estimated

Interest Rate

Actual Interest

Rate

Interest

Rate True

1

2

3

4

5

6

A

B

C

D

E

F

ATRR based on actual costs included for the previous calendar year

Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment

Difference (A-B)

Future Value Factor (1+i)^24

True-up Adjustment (C\*D)

Interest Rate True-up from (Note 1)

0

0

0

0

1.0000

1.0000

0

0

0

0

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Estimated

Actual

Monthly

Interest Rate

Monthly

Interest Rate

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

Month

July

August

September

10 October

11 November

12 December

13 January

14 February

15 March

16 April

Year

7

8

9

Year 1

Year 1

Year 1

Year 1

Year 1

Year 1

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 3

Year 3

Year 3

Year 3

Year 3

Year 3

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

17 May

18 June

19 July

20 August

21 September

22 October

23 November

24 December

25 January

26 February

27 March

28 April

29 May

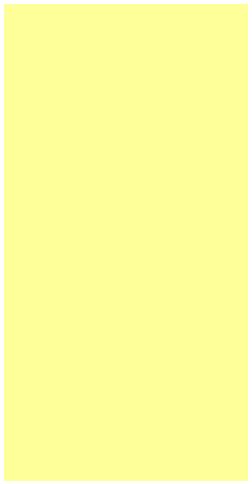
30 June

31 Average

0.00000%

0.00000%

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



Orange and Rockland Utilities, Inc.

Workpaper 8: Electric and Common Depreciation and Amortization Rates

Actual or Projected for the 12 Months Ended December ….

FERC Account

Description

Rate (Note 1)

Transmission

350

351

352

353

354

355

355.1

356

356.1

357

Land Rights

1.43%

6.67%

1.77%

2.67%

1.86%

2.33%

2.33%

1.85%

1.54%

2.22%

3.00%

1.43%

Energy Storage Equipment

Structures and Improvements

Station Equipment

Towers and Fixtures

Poles and Fixtures - Wood

Poles and Fixtures - Steel

Overhead Conductors & Devices

Overhead Conductors & Devices-Clearing

Underground Conduit

358

359

Underground Conductors & Devices

Roads and Trails

Electric General and Intangible

303…

390

Software - five year life

20.00%

2.89%

5.00%

6.67%

12.50%

7.69%

7.50%

9.00%

6.79%

6.79%

5.00%

5.00%

5.00%

4.72%

4.72%

6.67%

Structures and Improvements

Office Equipment - Furniture

Office Equipment - Office Machines

Office Equipment - PC Equipment

Office Equipment - ECC

Transportation Equipment-Passenger Cars

Transportation Equipment-Light Trucks

Transportation Equipment-Heavy Trucks

Transportation Equipment-Trailers

Stores Equipment

Tools, Shop and Work Equipment

Laboratory Equipment

Power Operated Equipment

Power Operated Equipment-Nonfleet

Communication Equipment

391.1

391.2

391.7

391.8

392.1

392.2

392.3

392.4

393

394

395

396

396.1

397

Communication Equipment-Tele System

Computer

Miscellaneous Equipment

397.1

398

6.67%

5.00%

Common

303…

303…

303…

389

Software - five year life

Software - 15 year life

Software - 20 year life

Land Easements

20.00%

6.67%

5.00%

2.00%

2.89%

5.00%

6.67%

12.50%

12.50%

12.50%

7.50%

9.00%

6.79%

6.79%

5.00%

5.00%

5.00%

5.00%

4.72%

4.72%

6.67%

390

Structures and Improvements

Office Equipment - Furniture

Office Equipment - Office Machines

Office Equipment - Cash Equipment

Office Equipment - PC Equipment

Office Equipment - Non-PC Equipment

Transportation Equipment-Passenger Cars

Transportation Equipment-Light Trucks

Transportation Equipment-Heavy Trucks

Transportation Equipment-Trailers

Stores Equipment

Tools, Shop and Garage Equipment

Garage Equipment

Laboratory Equipment

Power Operated Equipment

Power Operated Equipment-Nonfleet

Communication Equipment

Communication Equipment-Tele System

Computer

391.1

391.2

391.3

391.7

391.71

392.1

392.2

392.3

392.4

393

394

394.2

395

396

396.1

397

397.1

6.67%

Communication Equipment-Tele System

Equipment

Miscellaneous Equipment

397.2

398

6.67%

5.00%

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



Orange and Rockland Utilities, Inc.

Workpaper 9: Prior Period Corrections

Actual or Projected for the 12 Months Ended December ….

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

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

(a)

(b)

(c)

(d)

Calendar Year

Calendar Year

Schedule 19 Projects

Revenue

Impact of

Correction

Schedule 10 Projects

Revenue

Impact of

Correction

Line

No. Description

Revenue

Requirement

Revenue

Requirement

Source

Description

Source

1

2

Filing Name and Date

Original Revenue Requirement

Filing Name and Date

Original Revenue Requirement

0

0

3

4

Description of Correction 1

Description of Correction 2

0

0

Description of Correction 1

Description of Correction 2

0

0

5

6

7

Total Corrections

(Line 3 + Line 4)

(Line 2 + Line 5)

(Line 5)

0

0

0

Total Corrections

(Line 3 + Line 4)

(Line 2 + Line 5)

(Line 5)

0

0

0

Corrected Revenue Requirement

Total Corrections

Corrected Revenue Requirement

Total Corrections

8

9

10

Average Monthly FERC Refund Rate

Number of Months of Interest

Note A

Note B

(Line 7 \* Line 8 \*

Line 9)

0.00% Average Monthly FERC Refund Rate

Note A

Note B

(Line 7 \* Line 8 \*

Line 9)

0.00%

0

0

0

0

Number of Months of Interest

Interest on Correction

Interest on Correction

0

0

11 Sum of Corrections Plus Interest

(Line 7 + Line 10)

Sum of Corrections Plus Interest

(Line 7 + Line 10)

Notes:

A

The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being

corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-

up Adjustment is computed.

B

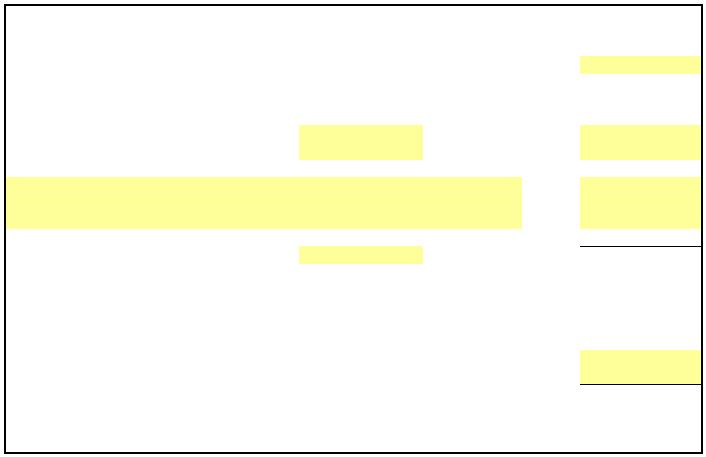
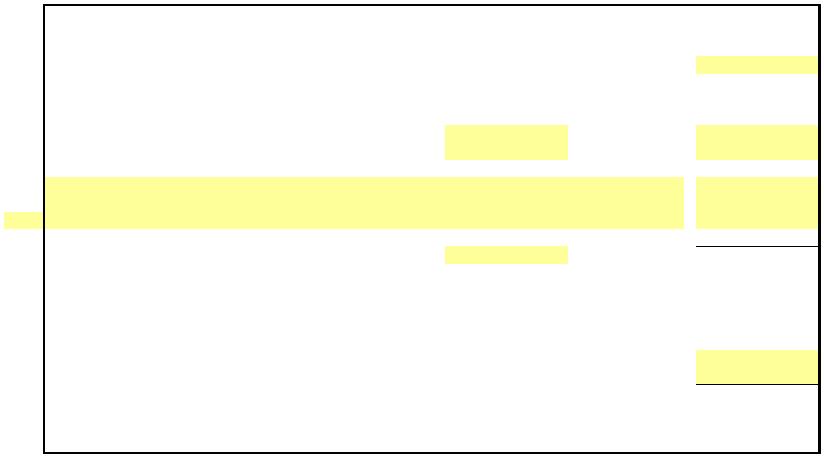
C

The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is

computed.

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



Orange and Rockland Utilities, Inc.

Workpaper 10a19: Schedule 19 Project ATRRs

Actual or Projected for the 12 Months Ended December ….

Line

No.

Item

Page, Line, Col.

Transmission ($)

(1)

(2)

1

2

3

Gross Transmission Plant

Accumulated Depreciation - Transmission

Direct Assignable Rate Base

Appendix A, Line 2

Appendix A, Line 10

(Sum of Lines 1 + 2)

-

-

-

4

5

O&M TRANSMISSION EXPENSE

TAXES OTHER THAN INCOME TAXES

GENERAL AND COMMON DEPRECIATION EXPENSE

REVENUE CREDITS

Appendix A, Line 47

Appendix A, Line 58

Appendix A, Line 49 + Line 50

Appendix A 1, Line 74

(Sum of Lines 4 through 7)

Line 8 / Line 1

#DIV/0!

#DIV/0!

#DIV/0!

-

6

7

8

TOTAL

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

9

Annual Factor for Expenses

INCOME TAXES

10

11

Appendix A 1, Line 69

Line 10 / Line 3

Annual Factor for Income Taxes

1

2

3

4

5

6

7

8

9

10

11

12

13

14

Annual Expenses

Annual Allocation

Line

No.

Without

Depreciation ($)

Accumulated

Depreciation ($)

Direct Assignable Rate

Base

Factor for Income Annual Income Tax

Annual Revenue

Requirement ($)

Net Revenue

Requirement ($)

Project Name and #

Gross Plant ($)

Annual Factor for Expenses

Taxes

Charge ($)

Return

Workpaper 5-

Project Return,

Line 7 through

11

Project Depreciation ($)

True-Up Adjustment ($)

Corrections

Workpaper 1-RB

Items, Line 14

Workpaper 1-RB

Items, Line 28

Workpaper 1-RB Items, Col.4 + Col. 8 + Col. 9 +

Col.11 + Col. 12

+ Col. 13

Reference

Line 9

Col.2 \* Col. 3

Col.2 + Col. 5

Line 11

Col.6 + Col. 7

Line 58

10

Note A

Note B

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

Schedule 19 Projects

Project 1

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project 2

#DIV/0!

Project 3

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

31

Total

-

#DIV/0!

-

-

#DIV/0!

#DIV/0!

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Note C

Notes

A

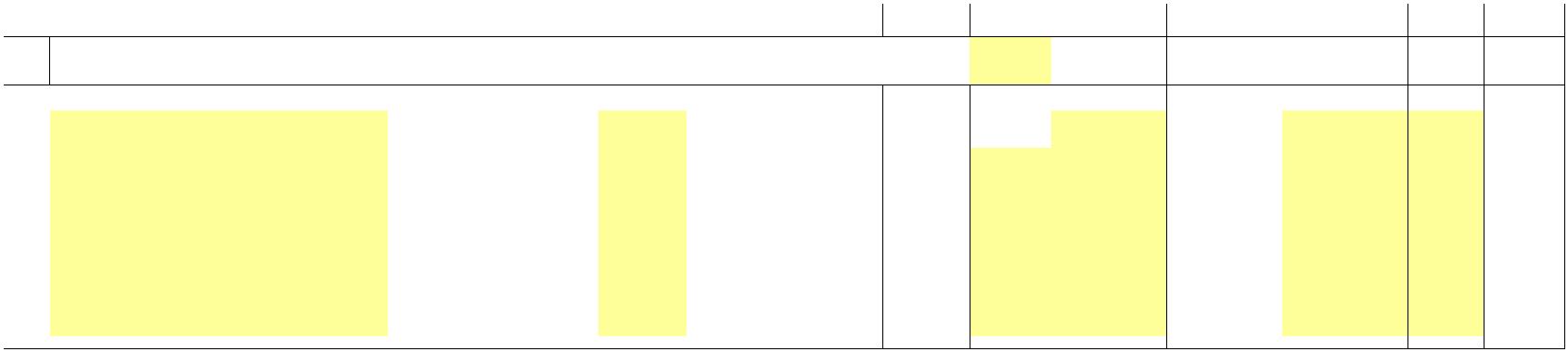
B

C

True-up adjustment is from Workpaper 7a19 and allocated to Schedule 19 Projects using Col. 13.

Corrections are from Workpaper 9 and allocated to Schedule 19 Projects using Col. 13.

Ties to Appendix A, Line 78, Col. (5)



Orange and Rockland Utilities, Inc.

Workpaper 10b10: Schedule 10 Project ATRRs

Actual or Projected for the 12 Months Ended December ….

Line

No.

Item

Page, Line, Col.

Transmission ($)

(1)

(2)

1

2

3

Gross Transmission Plant

Accumulated Depreciation - Transmission

Direct Assignable Rate Base

Appendix A, Line

2

-

-

-

Appendix A, Line 10

(Sum of Lines

1

+

2)

4

5

O&M TRANSMISSION EXPENSE

TAXES OTHER THAN INCOME TAXES

GENERAL AND COMMON DEPRECIATION EXPENSE

REVENUE CREDITS

Appendix A, Line 47

Appendix A, Line 58

#DIV/0!

#DIV/0!

#DIV/0!

6

Appendix A, Line 49

Appendix A 1, Line 74

(Sum of Lines through 7)

Line Line

Appendix A 1, Line 69

Line 10 Line

+

Line 50

7

-

8

TOTAL

4

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

9

Annual Factor for Expenses

8

/

1

10

11

RETURN AND INCOME TAXES

Annual Factor for Return and Income Taxes

+

72

/

3

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

Total Annual

Annual Expenses

Without

Depreciation ($)

Annual Allocation

Factor for Return

and Income Taxes

Project

Depreciation

Expense ($)

Revenue

Line

No.

Accumulated

Depreciation ($)

Direct Assignable Rate

Base

Annual Return

Charge ($)

Annual Revenue

Requirement ($)

ROE Addition for

PPTPP Projects

Requirement True-Up Adjustment

($)

Net Revenue

Requirement ($)

Project Name and

#

Gross Plant ($)

Annual Factor for Expenses

Incentive Return ($)

($)

Corrections

Col.

6

\*

Col. 11

\*

W orkpaper 6b10-

Project Cost of

Capital, Line 3, Col.

(c)

\*

Appendix A,

W orkpaper 1-RB

Items, Line 14

W orkpaper 1-RB

Items, Line 28

W orkpaper 1-RB

Items, Line 57

Col.4

Col.

+

Col.

9

8

+

Line 61, Col. (3)

(Note E)

Col. 10

12

+

Col.

Col.13

+

Col. 14

Reference

Line

9

Col.2

\*

Col.

3

Col.2

+

Col.

5

Line 11

Col.6

+

Col.

7

Note

C

Note

A

Note

B

+

Col. 15

Schedule 10 Projects

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

Project

Project

Project

1

2

3

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

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%

0.00%

0.00%

0.00%

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

30

Total

-

#DIV/0!

-

-

#DIV/0!

-

#DIV/0!

#DIV/0!

#DIV/0!

-

-

#DIV/0!

Note D

Notes

A

B

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

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

C

An additional 35 basis points for the ROE on projects resulting from the NYISO's Public Policy Transmission Planning Process under Attachment Y.

Ties to Appendix A, Line 80, Col.

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

D

7

E

