

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
GAS RATE CASE EXHIBITS

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CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
FINANCIAL AND STATISTICAL DATA
INDEX TO SCHEDULES

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CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
BALANCE SHEET
AS OF DECEMBER 31, 2011, 2012, 2013, 2014 AND SEPTEMBER 30, 2015
(Thousands of Dollars)

EXHIBIT__ (AP - G1)
SCHEDULE 1
PAGE 1 OF 2

ACCOUNT NO.	ASSETS AND OTHER DEBITS	December 31,				September 30,
		2011	2012	2013	2014	2015
<u>UTILITY PLANT</u>						
101	Electric Plant In Service	\$ 19,802,506	\$ 20,979,626	\$ 21,967,637	\$ 23,472,606	\$ 24,358,312
101	Gas Plant In Service	4,165,129	4,501,202	4,857,843	5,397,695	5,739,405
101	Steam Plant In Service	1,986,256	2,053,223	2,188,462	2,244,990	2,294,121
118.1	Common Utility Plant In Service	1,781,720	2,121,919	2,156,047	2,267,046	2,338,437
105	Electric Plant Held For Future Use	61,875	62,020	62,020	65,171	65,171
107, 118.1	Construction Work In Progress	1,164,904	946,998	1,302,627	970,984	1,032,993
	Sub-Total	<u>28,962,390</u>	<u>30,664,988</u>	<u>32,534,636</u>	<u>34,418,491</u>	<u>35,828,439</u>
108	Accumulated Provision For Depreciation of Plant In Service	(5,416,386)	(5,824,551)	(6,139,990)	(6,491,706)	(6,692,781)
110	Accumulated Provision For Depreciation of Electric Plant Held For Future Use	(48,464)	(87,264)	(136,956)	(199,072)	(240,723)
111.1	Accumulated Prov. For Amortization and Depletion of Producing Natural Gas Land And Land Rights	-	-	-	-	-
119.1	Accumulated Provision For Depreciation and Amortization of Common Utility Plant	(519,196)	(593,754)	(708,720)	(828,287)	(920,569)
118	Retirement Work in Progress	-	-	144	-	-
	Net	<u>22,978,344</u>	<u>24,159,419</u>	<u>25,549,115</u>	<u>26,899,427</u>	<u>27,974,366</u>
120, 120.5	Nuclear Fuel Assemblies - Net	-	-	-	-	-
117	Gas Stored Underground - Non-Current	1,239	1,239	1,239	1,239	1,239
	Total	<u>22,979,583</u>	<u>24,160,658</u>	<u>25,550,354</u>	<u>26,900,666</u>	<u>27,975,605</u>
<u>OTHER PROPERTY AND INVESTMENTS</u>						
121	Nonutility Property	29,575	30,090	29,361	29,605	29,844
122	Accumulated Provision for Depreciation - Non Utility Plant	(23,635)	(24,718)	(24,719)	(24,757)	(24,797)
123.1	Investment In Subsidiary Companies	2,836	1,237	1,458	1,208	1,211
124	Other Investments	2,328	2,463	2,435	2,481	2,481
128	Other Special Funds	212,312	243,719	237,033	261,270	289,632
	Total	<u>223,416</u>	<u>252,791</u>	<u>245,568</u>	<u>269,807</u>	<u>298,371</u>
<u>CURRENT AND ACCRUED ASSETS</u>						
131	Cash	41,661	(47,071)	42,081	541,938	(61,103)
132	Interest Special Deposits	-	-	-	-	-
134	Other Special Deposits	5,518	18,661	86,142	2,234	2,234
135	Working Funds	5,083	3,388	4,393	4,055	4,075
136	Temporary Cash Investments	260,025	322,000	499,750	250	250.00
142	Customer Accounts Receivable	1,421,409	1,600,322	1,614,753	1,551,113	1,554,366
143	Other Accounts Receivable	114,617	116,347	140,662	130,355	75,534
144	Accumulated Provision For Uncollectible Accounts - Credit	(87,781)	(95,863)	(95,417)	(98,423)	(91,676)
146	Accounts Receivable from Associated Companies	53,536	(6,297)	79,367	532,753	163,513
150	Materials And Supplies	189,965	204,302	223,757	242,946	231,782
158	Allowance Inventory	1,726	3,918	8,174	7,814	10,621
163	Stores Expense Undistributed	-	(54,036)	(0)	0	(0)
164.1	Gas Stored Underground - Current	111,456	75,122	72,021	65,551	44,569
164.2	Liquefied Natural Gas In Storage	6,811	5,709	3,787	3,232	1,908
165	Prepayments	85,443	81,421	101,803	125,744	457,174
171	Interest And Dividends Receivable	-	-	-	-	-
172	Rents Receivable	2,179	-	-	-	-
174	Miscellaneous Current and Accrued Assets	21,365	36,882	23,583	114,424	51,633
175, 176	Derivative Instruments - Net	23,809	29,705	25,379	38,211	25,668
	Total	<u>2,256,823</u>	<u>2,294,510</u>	<u>2,830,234</u>	<u>3,262,195</u>	<u>2,470,548</u>
<u>DEFERRED DEBITS</u>						
181	Unamortized Debt Discount And Expense	60,666	61,059	63,103	75,486	73,257
182.2	Unrecovered Plant and Regulatory Study Costs	-	-	-	-	-
182.3	Other Regulatory Assets	9,098,952	9,263,105	6,774,392	8,674,792	7,809,435
183	Preliminary Survey and Investigation Charges	2,658	2,192	3,036	2,815	3,304
184	Clearing Accounts	-	51,722.00	0.00	-	1,092.00
186	Miscellaneous Deferred Debits	71,555	118,100	79,207	43,403	96,409
188	Investment In Research and Development	-	-	-	-	-
189	Unamortized Loss on Reacquired Debt	80,073	70,108	61,884	54,856	49,633
190	Accumulated Deferred Income Taxes	61,763	72,537	92,883	146,523	174,465
191	Unrecovered Purchased Gas Costs	-	-	-	-	-
	Total	<u>9,375,667</u>	<u>9,638,823</u>	<u>7,074,505</u>	<u>8,997,876</u>	<u>8,207,595</u>
	Grand Total	<u>\$ 34,835,489</u>	<u>\$ 36,346,782</u>	<u>\$ 35,700,661</u>	<u>\$ 39,430,544</u>	<u>\$ 38,952,119</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
BALANCE SHEET
AS OF DECEMBER 31, 2011, 2012, 2013, 2014 AND SEPTEMBER 30, 2015
(Thousands of Dollars)

EXHIBIT __ (AP - G1)
SCHEDULE 1
PAGE 2 OF 2

ACCOUNT NO.	LIABILITIES AND OTHER CREDITS	2011	2012	2013	2014	September 30, 2015
<u>PROPRIETARY CAPITAL</u>						
Capital Stock						
201	Common Stock Issued	\$ 588,720	\$ 588,720	\$ 588,720	\$ 588,720	\$ 588,720
204	Preferred Stock Issued	212,563	-	-	-	-
Other Paid-In Capital						
207	Premium on Capital Stock	879,678	879,678	879,678	879,678	879,678
210	Gain on Resale/Cancel. of Reacquired Capital Stock	13,943	13,943	13,943	13,943	13,943
211	Misc. Paid-In Capital, Accumulated OCI	3,340,061	3,340,061	3,340,061	3,340,061	3,340,061
214	Capital Stock Expense	(63,640)	(60,455)	(60,455)	(60,455)	(60,455)
216	Unappropriated Retained Earnings	6,427,110	6,758,919	7,051,803	7,397,199	7,637,621
216.1	Unappropriated Undistributed Subsidiary Earnings	1,953	2,359	1,140	1,307	1,540
217	Reacquired Capital Stock	(962,092)	(962,093)	(962,093)	(962,093)	(962,092)
219	Accumulated Other Comprehensive Income	(7,771)	(8,960)	(5,638)	(10,493)	(9,501)
	Total	10,430,525	10,552,172	10,847,159	11,187,867	11,429,515
<u>LONG-TERM DEBT</u>						
221	Bonds	-	-	-	-	-
224	Other Long-Term Debt	9,760,900	9,860,900	9,860,900	11,235,900	11,235,900
225	Unamortized Premium on Debt	-	-	-	-	-
226	Unamortized Discount on Debt	(16,441)	(16,405)	(19,832)	(21,915)	(20,770)
	Total	9,744,459	9,844,495	9,841,068	11,213,985	11,215,130
<u>OTHER NONCURRENT LIABILITIES</u>						
227	Obligations Under Capital Leases - Noncurrent	1,880	1,675	1,433	1,114	940
228.2	Accumulated Prov. for Injuries and Damages Reserve	173,333	141,420	180,063	175,968	179,437
228.3	Accumulated Prov. for Pensions and Benefits Reserve	4,381,717	4,284,192	1,541,833	3,662,863	2,755,893
228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	10,293	16,520
229	Accumulated Provision for Rate Refunds	-	-	-	-	-
	Total	4,556,930	4,427,287	1,723,329	3,850,239	2,952,790
<u>CURRENT AND ACCRUED LIABILITIES</u>						
231	Notes Payable	-	420,969	1,209,641	450,442	648,933
232	Accounts Payable	379,373	912,174	713,284	687,266	665,308
234	Accounts Payable to Associated Companies	141,750	179,724	451,186	432,672	30,448
235	Customer Deposits	289,537	292,416	308,486	330,116	336,910
236	Taxes Accrued	36,623	27,567	46,329	47,728	40,141
237	Interest Accrued	133,285	133,069	138,809	116,571	153,839
238	Dividends Declared	2,831	-	-	-	-
239	Matured Long-Term Debt	-	-	-	-	-
240	Matured Interest	-	-	-	-	-
241	Tax Collections Payable	13,395	13,742	23,052	19,480	14,887
242	Miscellaneous Current And Accrued Liabilities	1,183,705	982,631	1,186,495	1,232,241	1,192,954
243	Obligations Under Capital Leases - Current	5,089	205	242	319	260
245	Derivative Instruments	122,424	39,061	14,653	58,375	32,337
	Total	2,308,011	3,001,558	4,092,177	3,375,210	3,116,017
<u>DEFERRED CREDITS</u>						
252	Customer Advances For Construction	25,720	32,712	7,433	7,404	9,802
253	Other Deferred Credits	29,017	27,949	17,391	8,261	33,274
254	Other Regulatory Liabilities	866,839	1,094,280	1,380,762	1,502,389	1,341,553
255	Accumulated Deferred Investment Tax Credits	52,151	46,745	41,570	36,715	33,829
	Total	973,727	1,201,686	1,447,156	1,554,769	1,418,458
<u>ACCUMULATED DEFERRED INCOME TAXES</u>						
281	Accelerated Amortization	-	-	-	-	-
282	Liberalized Depreciation	5,085,812	5,314,996	5,788,209	6,297,544	6,779,920
283	Other	1,736,027	2,004,588	1,961,565	1,950,929	2,040,290
	Total	6,821,838	7,319,584	7,749,774	8,248,473	8,820,210
	Grand Total	\$ 34,835,489	\$ 36,346,782	\$ 35,700,661	\$ 39,430,544	\$ 38,952,119

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 2012
(Thousands of Dollars)

EXHIBIT __ (AP-G1)
SCHEDULE 2
PAGE 1 OF 4

Account No.	Electric	Gas	Steam	Total
<u>Utility Operating Income</u>				
400	\$ 8,225,269	\$ 1,412,801	\$ 663,952	\$ 10,302,022
Operating Expenses				
401	4,114,988	652,156	345,426	5,112,570
402	370,652	65,291	37,336	473,279
	4,485,640	717,447	382,762	5,585,849
403	708,920	120,384	64,221	893,525
404				-
405				-
407				-
408.1	1,403,449	223,893	102,389	1,729,731
Income Taxes				
409.1	148,806	23,130	14,076	186,012
410.1	1,164,991	249,478	91,960	1,506,429
411.1	(916,856)	(172,816)	(83,722)	(1,173,394)
411.4, .5	(4,398)	(760)	(248)	(5,406)
411.6	-	-	-	-
411.7	-	-	-	-
	6,990,552	1,160,756	571,438	8,722,745
	\$ 1,234,717	\$ 252,045	\$ 92,514	\$ 1,579,277
<u>Other Income</u>				
415,416				-
417				10,859
417.1				(5,775)
418				(162)
418.1				(160)
419				(127)
419.1				2,234
421				4,642
				11,511
				1,590,788
<u>Other Income Deductions</u>				
425				20
426				10,206
				10,226
<u>Taxes - Other Income & Deductions</u>				
408.2				2,791
409.2, 410.2, 411.2				14,959
				17,750
				1,562,812
<u>Interest Charges</u>				
427				508,333
428				16,507
429				-
431				22,162
432				(1,236)
				545,766
				\$ 1,017,046

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 2013
(Thousands of Dollars)

EXHIBIT __ (AP-G1)
SCHEDULE 2
PAGE 2 OF 4

Account No.	Electric	Gas	Steam	Total
<u>Utility Operating Income</u>				
400	\$ 8,176,115	\$ 1,621,811	\$ 764,831	\$ 10,562,757
<u>Operating Expenses</u>				
401	4,096,108	814,809	379,192	5,290,109
402	346,845	67,969	36,272	451,086
	4,442,953	882,778	415,464	5,741,195
403	748,848	130,150	66,965	945,963
404				-
405				-
407				-
408.1	1,458,198	241,461	115,760	1,815,419
<u>Income Taxes</u>				
409.1	246,778	57,832	10,445	315,055
410.1	1,970,821	461,730	225,562	2,658,113
411.1	(1,833,396)	(406,951)	(196,724)	(2,437,071)
411.4, .5	(4,165)	(761)	(249)	(5,175)
411.6	-	-	-	-
411.7	-	-	-	-
	7,030,037	1,366,239	637,222	9,033,498
	\$ 1,146,078	\$ 255,572	\$ 127,608	\$ 1,529,258
<u>Other Income</u>				
415,416				-
417				5,251
417.1				(1,844)
418				(254)
418.1				221
419				1,081
419.1				2,398
421				6,500
				13,353
				1,542,610
<u>Other Income Deductions</u>				
425				20
426				9,863
				9,883
<u>Taxes - Other Income & Deductions</u>				
408.2				2,549
409.2, 410.2, 411.2				(10,631)
				(8,082)
				1,540,810
<u>Interest Charges</u>				
427				496,610
428				14,558
429				-
431				11,323
432				(1,345)
				521,145
				\$ 1,019,665

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INCOME STATEMENT
TWELVE MONTHS ENDED DECEMBER 31, 2014
(Thousands of Dollars)

EXHIBIT __ (AP-G1)
SCHEDULE 2
PAGE 3 OF 4

Account No.	Electric	Gas	Steam	Total
<u>Utility Operating Income</u>				
400	\$ 8,483,084	\$ 1,726,670	\$ 710,258	\$ 10,920,012
<u>Operating Expenses</u>				
401	4,214,459	934,970	326,157	5,475,586
402	386,019	91,777	38,402	516,198
	4,600,478	1,026,747	364,559	5,991,784
403	781,209	131,894	77,580	990,683
404				-
405				-
407				-
408.1	1,457,325	248,390	92,436	1,798,151
<u>Income Taxes</u>				
409.1	172,714	19,410	63,236	255,360
410.1	1,991,729	484,018	174,723	2,650,470
411.1	(1,735,895)	(414,588)	(189,017)	(2,339,500)
411.4, .5	(3,848)	(759)	(248)	(4,855)
411.6	-	-	-	-
411.7	-	-	-	-
	7,263,711	1,495,113	583,269	9,342,093
	Total Utility Operating Income	\$ 231,557	\$ 126,988	\$ 1,577,918
<u>Other Income</u>				
415,416				-
417				3,437
417.1				(279)
418				1,510
418.1				167
419				1,312
419.1				1,182
421				2,863
421.1				12,640
				22,831
				Total Other Income
				1,600,750
<u>Other Income Deductions</u>				
425				20
426				9,774
				9,794
				Total Other Income Deductions
<u>Taxes - Other Income & Deductions</u>				
408.2				2,415
409.2, 410.2, 411.2				(6,772)
				(4,357)
				Total Taxes - Other Income & Deductions
				1,595,313
				Income Before Interest Charges
<u>Interest Charges</u>				
427				510,155
428				13,146
429				-
431				15,278
432				(828)
				537,751
				Total Interest Charges
				Net Income
				\$ 1,057,563

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INCOME STATEMENT
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

EXHIBIT __ (AP-G1)
SCHEDULE 2
PAGE 4 OF 4

Account No.	Electric	Gas	Steam	Total
<u>Utility Operating Income</u>				
400	\$ 8,253,630	\$ 1,544,198	\$ 755,182	\$ 10,553,010
<u>Operating Expenses</u>				
401	3,831,137	726,869	352,386	4,910,392
402	391,785	104,587	38,599	534,971
	4,222,922	831,456	390,985	5,445,363
403	810,093	139,555	77,383	1,027,031
404	Amortization & Depletion of Natural Gas Land & Land Rights			
405	Amortization of Other Utility Plant			
407	Amortization of Property Losses			
	Amortization - Miscellaneous			
408.1	1,480,865	248,636	108,967	1,838,468
<u>Income Taxes</u>				
409.1	143,052	(3,572)	(9,775)	129,705
410.1	1,700,134	426,491	200,053	2,326,678
411.1	(1,391,545)	(335,497)	(138,019)	(1,865,062)
411.4, .5	(3,177)	(674)	(249)	(4,100)
411.6	-	-	-	-
411.7	-	-	-	-
	6,962,344	1,306,394	629,346	8,898,084
	\$ 1,291,286	\$ 237,804	\$ 125,836	\$ 1,654,926
<u>Other Income</u>				
415,416	Income from Merchandising , Jobbing & Contract Work			
				-
417	Revenues from Nonutility Operations			
				2,874
417.1	Expenses from Nonutility Operations			
				(116)
418	Non-Operating Rental Income			
				(137)
418.1	Equity in Earnings of Subsidiary Companies			
				264
419	Interest and Dividend Income			
				1,978
419.1	Allowance for Equity Funds Used During Construction			
				1,910
421	Miscellaneous Non-Operating Income			
				(976)
421.1	Gain on Disposition of Property			
				(0)
	Total Other Income			
				5,797
	Total Income			
				1,660,723
<u>Other Income Deductions</u>				
425	Miscellaneous Amortizations			
				20
426	Miscellaneous Income Deductions			
				9,267
	Total Other Income Deductions			
				9,287
<u>Taxes - Other Income & Deductions</u>				
408.2	Taxes Other Than Income Taxes			
				2,319
409.2, 410.2, 411.2	Income Taxes			
				(13,497)
	Total Taxes - Other Income & Deductions			
				(11,178)
	Income Before Interest Charges			
				1,662,615
<u>Interest Charges</u>				
427	Interest on Long Term Debt			
				544,669
428	Amortization of Debt Discount & Expense			
				13,427
429	Amortization of Premium on Debt - Credit			
				0
431	Other Interest Expense			
				18,386
432	Allowance for Borrowed Funds Used During Construction			
				(1,203)
	Total Interest Charges			
				575,278
	Net Income			
				\$ 1,087,336

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
STATEMENT OF UNAPPROPRIATED RETAINED EARNINGS
YEARS 2011, 2012, 2013, 2014 AND SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.	December 31,				
	2011	2012	2013	2014	September 30, 2015
216, 216.1 Unappropriated Retained Earnings Beginning of Period	\$ 6,131,967	\$ 6,429,064	\$ 6,761,278	\$ 7,052,943	\$ 7,398,506
433 Balance Transferred from Income	989,420	1,017,045	1,019,665	1,057,563	934,655
439 Adjustments to Retained Earnings	-	-	-	-	-
	7,121,387	7,446,109	7,780,943	8,110,506	8,333,161
437 Dividends Declared - Preferred Stock	11,323	2,831	-	-	-
438 Dividends Declared - Common Stock	681,000	682,000	728,000	712,000	694,000
Total	692,323	684,831	728,000	712,000	694,000
216, 216.1 Unappropriated Retained Earnings End of Period	<u>\$ 6,429,064</u>	<u>\$ 6,761,278</u>	<u>\$ 7,052,943</u>	<u>\$ 7,398,506</u>	<u>\$ 7,639,161</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
UTILITY OPERATING INCOME - GAS
IN AMOUNT AND EQUIVALENT CENTS PER M DEKATHERM
(BEFORE AND AFTER INCOME TAXES)
YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm
Operating Revenues	\$ 1,412,801	\$ 516.87	\$ 1,621,811	\$ 579.75	\$ 1,726,670	\$ 561.64	\$ 1,544,198	\$ 503.80
Operation and Maintenance								
Production Expenses	391,007	143.05	535,756	191.52	612,473	199.22	407,905	133.08
Transmission Expenses	17,789	6.51	18,974	6.78	19,208	6.25	18,802	6.13
Distribution Expenses	106,971	39.13	107,125	38.29	143,411	46.65	169,612	55.34
Customer Accounts Expenses	46,917	17.16	46,420	16.59	50,415	16.40	45,340	14.79
Customer Service Expenses	15,875	5.81	25,804	9.22	39,069	12.71	39,596	12.92
Sales Promotion Expenses	(74)	(0.03)	390	0.14	(74)	(0.02)	348	0.11
Administrative and General Expenses	138,962	50.84	148,309	53.02	162,245	52.77	149,853	48.89
Total Operation and Maintenance	717,447	262.47	882,778	315.56	1,026,747	333.98	831,456	271.26
Depreciation	120,384	44.04	130,150	46.52	131,894	42.90	139,555	45.53
Taxes Other Than Income Taxes	223,893	81.91	241,461	86.31	248,390	80.79	248,636	81.12
Total Operating Expenses Before Income Tax	1,061,724	388.42	1,254,389	448.39	1,407,031	457.67	1,219,647	397.91
Operating Income Before Income Taxes	351,077	128.45	367,422	131.36	319,639	103.97	324,551	105.89
Income Taxes	23,130	8.46	57,832	20.67	19,410	6.31	(3,572)	(1.17)
Provision for Deferred Income Taxes	249,478	91.27	461,730	165.05	484,018	157.44	426,491	139.14
Provision for Deferred Income Taxes - Credit	(172,816)	(63.22)	(406,951)	(145.47)	(414,588)	(134.85)	(335,497)	(109.46)
Investment Tax Credit Adjustments - Net	(760)	(0.28)	(761)	(0.27)	(759)	(0.25)	(674)	(0.22)
Gains from Disposition of Utility Plant	-	-	-	-	-	-	-	-
Losses from Disposition of Utility Plant	-	-	-	-	-	-	-	-
Total Income Taxes	99,032	36.23	111,850	39.98	88,081	28.65	86,747	28.29
Operating Income After Income Taxes	\$ 252,045	\$ 92.22	\$ 255,572	\$ 91.38	\$ 231,557	\$ 75.32	\$ 237,804	\$ 77.60
Sales/Transportation of Gas - Per M. Dekatherm	273,340		279,745		307,434		306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
OPERATING REVENUES - GAS
IN AMOUNT AND EQUIVALENT CENTS PER DEKATHERM SOLD
YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm
<u>Sales of Gas</u>								
480	\$ 809,769	\$ 296.25	\$ 935,730	\$ 334.49	\$ 1,028,140	\$ 334.43	\$ 945,037	\$ 308.32
481	444,548	162.64	532,194	190.24	579,812	188.60	456,717	149.01
482	110,134	40.29	121,151	43.31	126,945	41.29	108,138	35.28
483	5,434	1.99	17,404	6.22	250	0.08	775	0.25
	<u>1,369,885</u>	<u>501.17</u>	<u>1,606,479</u>	<u>574.26</u>	<u>1,735,147</u>	<u>564.40</u>	<u>1,510,667</u>	<u>492.86</u>
<u>Other Operating Revenues</u>								
488	1,316	0.48	1,717	0.61	1,799	0.59	2,727	0.89
489.3	34,270	12.54	29,528	10.56	31,905	10.38	28,247	9.22
493	6,439	2.36	6,178	2.21	6,968	2.27	6,181	2.02
494	5,163	1.89	5,638	2.02	5,599	1.82	5,616	1.83
495	(4,273)	(1.56)	(27,731)	(9.91)	(54,747)	(17.81)	(9,241)	(3.01)
	<u>42,915</u>	<u>15.70</u>	<u>15,330</u>	<u>5.48</u>	<u>(8,476)</u>	<u>(2.76)</u>	<u>33,530</u>	<u>10.94</u>
	<u>\$ 1,412,800</u>	<u>\$ 516.87</u>	<u>\$ 1,621,810</u>	<u>\$ 579.75</u>	<u>\$ 1,726,670</u>	<u>\$ 561.64</u>	<u>\$ 1,544,197</u>	<u>\$ 503.80</u>
Sales / Transportation of Gas - M Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
DEKATHERMS OF GAS SUPPLIED AND REVENUE BILLED
BY CLASSIFICATION OF SERVICE
YEAR 2012 TO 2014, INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

Account Number	S.C. No.	2012			2013			2014			Twelve Months Ended September 30, 2015		
		M Dekatherm Sold	Revenue	Revenue Per Dekatherm	M Dekatherm Sold	Revenue	Revenue Per Dekatherm	M Dekatherm Sold	Revenue	Revenue Per Dekatherm	M Dekatherm Sold	Revenue	Revenue Per Dekatherm
<u>Residential Sales</u>													
1		\$ 3,572	\$ 163,527	\$ 4,578.02	\$ 3,606	\$ 172,615	\$ 4,787.37	\$ 3,692	\$ 171,535	\$ 4,645.89	\$ 3,461	\$ 163,994	\$ 4,737.98
3		29,840	442,606	1,483.26	36,587	547,030	1,485.15	42,896	610,418	1,423.01	46,615	533,721	1,144.96
9		20,271	193,274	953.45	25,336	216,682	855.22	27,374	219,680	802.52	34,486	253,678	735.59
13		67	664	991.04	57	746	1,315.00	59	707	1,198.85	40	468	1,174.32
		-	-	-	-	-	-	-	-	-	14	18	131.43
		895	9,773	1,091.96	648	1,613	248.92	2,951	23,238	787.46	(798)	(5,362)	671.93
		-	(75)	-	-	(2,957)	-	-	2,562	-	-	(1,480)	-
480		54,645	809,769	1,481.87	66,234	935,730	1,412.77	76,972	1,028,140	1,335.73	83,818	945,037	1,127.49
<u>Commercial and Industrial Sales</u>													
2		20,503	234,866	1,145.52	22,697	282,659	1,245.36	24,303	294,475	1,211.70	25,024	244,890	978.60
2A		-	-	-	-	-	-	-	-	-	-	-	-
9		28,842	154,903	537.07	30,949	169,260	546.89	32,465	183,083	563.94	32,585	164,077	503.54
99		990	3,687	372.42	798	3,593	450.32	623	2,251	361.39	722	2,030	281.17
12		17,834	39,537	221.69	19,675	46,178	234.71	18,361	46,215	251.70	18,236	39,269	215.34
14		16	476	2,975.00	20	497	2,527.41	19	506	2,632.36	17	355	2,051.37
16		-	-	-	-	-	-	-	-	-	-	-	-
		696	7,718	1,108.91	504	758	1,504.00	1,672	17,433	1,042.64	(1,065)	17,271	(1,621.52)
19		-	-	-	-	-	-	-	-	-	-	-	-
98		-	-	-	-	-	-	-	-	-	-	-	-
20		1,786	3,430	1,920.50	6,652	26,535	398.89	7,428	46,644	627.91	3,423	16,406	479.27
22		-	-	-	-	-	-	-	-	-	-	-	-
		-	(69)	-	-	2,715	-	-	(10,794)	-	-	(27,580)	-
481		70,667	444,548	629.07	81,295	532,194	654.65	84,871	579,812	683.17	78,943	456,717	578.54
<u>Other Sales to Public Authorities</u>													
1		0	0	3,050.00	-	-	-	-	-	-	-	-	-
2		4,459	43,830	982.96	5,133	54,982	1,071.07	5,704	61,700	1,081.75	5,667	45,506	803.02
2A		-	-	-	-	-	-	-	-	-	-	-	-
3		371	4,386	1,182.21	153	1,854	1,207.97	213	2,540	1,189.97	235	2,167	923.88
9		8,134	50,898	625.74	9,852	52,111	539.89	8,811	47,286	536.69	10,061	51,585	512.70
12		886	7,065	797.40	1,053	9,688	919.65	866	9,065	1,047.25	835	6,700	802.46
SP		-	-	-	-	-	-	-	-	-	-	-	-
14		3	88	2,933.33	2	63	2,563.15	3	69	2,611.94	4	81	1,978.79
13		1	6	600.00	119	116	97.30	0	2	37,581.25	-	-	-
19		1,097	1,047	95.44	1,006	938	93.21	1,009	902	89.45	982	919	93.63
		248	2,672	1,077.42	256	1,157	452.47	(205)	(634)	309.27	56	(28,104)	(50,185.71)
		-	143	-	-	242	-	-	6,016	-	-	29,282	-
482		15,199	110,135	724.62	17,376	121,151	697.25	16,400	126,945	774.08	17,840	108,137	606.16
Transportation of Gas to Others													
483		-	5,434	-	-	17,404	-	-	250	-	-	775	-
		140,511	1,369,886	974.93	164,904	1,606,479	974.19	178,243	1,735,147	973.47	180,601	1,510,667	836.47
<u>Other Gas Revenues</u>													
486		-	-	-	-	-	-	-	-	-	-	19,039	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	1,718	-	-	(4,561)	-	-	3,417	-	-	-	-
488		-	1,316	-	-	1,717	-	-	1,799	-	-	2,727	-
489		-	34,270	-	-	29,528	-	-	31,905	-	-	28,247	-
493		-	6,439	-	-	6,178	-	-	6,968	-	-	6,181	-
494		-	5,163	-	-	5,638	-	-	5,599	-	-	5,616	-
495		-	(5,991)	-	-	(23,169)	-	-	(58,164)	-	-	(28,280)	-
		-	42,915	-	-	15,331	-	-	(8,477)	-	-	33,531	-
		140,511	1,412,801	1,005.47	164,904	1,621,811	983.49	178,243	1,726,670	968.72	180,601	1,544,197	855.03

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 OPERATING REVENUES - GAS
 IN AMOUNT AND EQUIVALENT CENTS PER DEKATHERM SOLD
 YEARS 2012 TO 2014 INCLUSIVE AND
 TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

EXHIBIT __ (AP - G)
 SCHEDULE 7

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent	Amount	Equivalent	Amount	Equivalent	Amount	Equivalent
		Cents Per Dekatherm		Cents Per Dekatherm		Cents Per Dekatherm		Cents Per Dekatherm
Sales of Gas								
480 Residential Sales	\$ 809,770	\$ 296.25	\$ 935,730	\$ 334.49	\$ 1,028,140	\$ 334.43	\$ 945,037	\$ 361.84
481 Commercial and Industrial Sales	444,548	162.64	532,194	190.24	579,812	188.60	456,717	174.87
482 Other Sales to Public Authorities	110,134	40.29	121,151	43.31	126,945	41.29	108,138	41.40
483 Sales for Resale	5,434	1.99	17,404	6.22	250	0.08	775	0.30
Total Sales of Gas (A)	1,369,886	501.17	1,606,479	574.26	1,735,147	564.40	1,510,667	578.41
Other Operating Revenues								
486 Stabilization Clause Revenues								
Interest on GAC Refund/Surcharge	(1,086)	(0.40)	51	0.02	1,014	0.33	1,136	0.43
Interruptible Sales Credit	2,804	1.03	(4,612)	(1.65)	3,165	1.03	18,665	7.15
488 Miscellaneous Service Revenues	1,316	0.48	1,717	0.61	1,799	0.59	2,727	0.89
489 Transportation of Gas to Others	34,270	12.54	29,528	10.56	31,905	10.38	28,247	10.82
493 Rent from Gas Property	6,439	2.36	6,178	2.21	6,968	2.27	6,181	2.02
494 Interdepartmental Rents	5,163	1.89	5,638	2.02	5,599	1.82	5,616	1.83
495 Other Gas Revenues								
Other Than Main Extension Surcharge	-	-	-	-	-	-	-	-
Transportation Imbalance Penalties	-	-	-	-	-	-	-	-
Gas Service Fees/ Loans of Gas	2,115	0.77	2,623	0.94	1,853	0.60	1,791	0.58
Marketers-Bill Charges-Cubs	716	0.26	-	-	-	-	-	-
Late Payment Charges	3,733	1.37	5,433	1.94	5,448	1.77	5,374	1.75
Transportation of Gas to Others - Misc. Serv. Rev.	(1,439)	(0.53)	1,613	0.58	2,996	0.97	(1,110)	(0.36)
R&D Ventures	23	0.01	-	-	72	0.02	-	-
BUG Reimbursement, Governor's Island	(29)	(0.01)	-	-	-	-	-	-
Gas in Storage Reconciliation 06-1332	3,250	1.19	(5,359)	(1.92)	3,765	1.22	3,012	0.98
Gas RDM Reconciliation 06-G-1332	(1,673)	(0.61)	(8,376)	(2.99)	5,091	1.66	(18,857)	(6.15)
R&D True-up Deferral	-	-	-	-	-	-	-	-
Irving Place Auditorium	-	-	-	-	-	-	-	-
Gas Purchased From Transportation Customers	-	-	-	-	-	-	-	-
Van Nest/The Learning Center Services	73	0.03	126	0.05	88	0.02	24	0.01
Pipeline Integrity Deferral	(1,225)	(0.45)	(2,096)	(0.75)	(570)	(0.19)	(637)	(0.21)
Gas Penalties - Off Peak/Interruptible	(105)	(0.04)	(263)	(0.09)	(2,835)	(0.92)	(711)	(0.23)
Bounced Check Credits	-	-	-	-	-	-	-	-
Gas Hedging Program Interest Accrual	(20)	(0.01)	(10)	-	(12)	-	(19)	(0.01)
Gas Rate Case Deferral	(12,808)	(4.69)	(17,209)	(6.15)	(58,920)	(19.17)	(27,578)	(9.00)
Plant Addition Deferral	7,133	2.61	10,113	3.62	-	-	-	-
Incremental Facilities East River 1,2	1,215	0.44	1,215	0.43	1,215	0.40	1,215	0.40
Incremental O&M East River 1,2	-	-	-	-	-	-	-	-
Retention of Property Tax Incentive	318	0.12	(103)	(0.04)	(160)	(0.05)	-	-
Redemption Cost Savings Transportation Gas Adj.	(543)	(0.20)	1,037	0.37	(185)	(0.06)	1,655	0.54
Revenue 4 and 6 Oil to Gas Conversion	105	0.04	(6,517)	(2.33)	-	-	-	-
Nonfirm Interruptible	-	-	-	-	-	-	-	-
Property Tax Amortization	(14,834)	(5.43)	(13,459)	(4.81)	(7,788)	(2.53)	(16,991)	(5.54)
Interest Revenue Shortfall Cap Exp	-	-	-	-	564	0.18	313	0.10
Regulatory Accounting	-	-	-	-	-	-	-	-
Preferred Stock Redemption Cost Savings	(365)	(0.13)	(590)	(0.21)	-	-	-	-
Gas Interference Cost Sharing	-	-	-	-	-	-	-	-
NYS Tax Law Changes	-	-	-	-	-	-	-	-
R&D GAC Surcharge	-	-	-	-	-	-	-	-
R&D Surcharge Deferral	166	0.06	(2,862)	(1.02)	(544)	(0.18)	(108)	(0.04)
Amortization of Deferred Costs Case 03-G-1671	-	-	-	-	-	-	-	-
Gas Earnings Adj. 03-G-1671	-	-	-	-	-	-	-	-
Unbilled Gas Revenue	(10,838)	(3.97)	(2,465)	(0.88)	(14,679)	(4.77)	14,958	4.88
EEPS Program - Gas Revenue Adjustment	-	-	-	-	-	-	-	-
One-Time Settlement Charge	-	-	-	-	-	-	-	-
Gas Interference Per Rate Agreement	4,651	1.70	3,493	1.25	1,726	0.56	2,944	0.96
POR Discount	4,717	1.73	5,907	2.11	5,950	1.94	5,050	1.65
Auction Rate Misc Revenue - Gas	(3,921)	(1.43)	(5,727)	(2.05)	(560)	(0.18)	(1,691)	(0.55)
Interest Deferred POR Program Costs	52	0.02	258	0.09	(11)	-	(52)	(0.02)
WBS Demand Charge	4,360	1.60	2,681	0.96	1,934	0.63	1,915	0.62
WTC Carrying Costs - Gas	(1,860)	(0.68)	447	0.16	-	-	-	-
Gas SBC Rev. Def. 10/08 - 12/11	1,596	0.58	668	0.24	(3,603)	(1.17)	(2,411)	(0.79)
Low Income Prior Case Over REFU	1,281	0.47	711	0.25	(2,100)	(0.68)	(2,642)	(0.86)
Gas NFR-SBU Balancing Charges	3,523	1.29	3,403	1.22	2,957	0.96	2,504	0.82
Customer Cash-Flow Benefits - Bonus Depreciation	(8,363)	(3.06)	(10,789)	(3.86)	-	-	(3,877)	(1.26)
Gas Line Loss Adjustment 10-G-0643	-	-	-	-	-	-	-	-
Credit & Coll. Rev Def 06-G-1332	-	-	(387)	(0.14)	(2,718)	(0.88)	1,759	0.57
Supply Rel. Change Rev Def 06-G-1332	-	-	(475)	(0.17)	(3,189)	(1.04)	2,475	0.81
Asset Management Rev	11,796	4.32	13,619	4.87	27,214	8.85	21,776	7.10
Miscellaneous	1,209	0.44	172	0.06	(21,906)	(7.13)	(19,122)	(6.24)
Total Other Operating Revenues	42,915	15.71	15,332	5.50	(8,477)	(2.75)	33,531	13.65
Total Operating Revenues	\$ 1,412,801	\$ 516.88	\$ 1,621,811	\$ 579.76	\$ 1,726,670	\$ 561.65	\$ 1,544,198	\$ 592.06
Sales / Transportation of Gas - M Dekatherm	273,340		279,745		307,434		306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
SUMMARY OF OPERATION AND MAINTENANCE EXPENSES - GAS
IN AMOUNT AND EQUIVALENT CENTS PER DEKATHERM SOLD
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm
<u>Operation and Maintenance Expenses</u>								
Production Expenses	\$ 391,007	\$ 143.05	\$ 535,755	\$ 191.52	\$ 612,473	\$ 199.22	\$ 407,905	\$ 133.08
Transmission Expenses	17,789	6.51	18,976	6.78	19,208	6.25	19,251	6.28
Distribution Expenses	106,971	39.13	107,129	38.30	143,374	46.64	169,610	55.34
Customer Accounts Expenses	46,917	17.16	46,421	16.59	50,415	16.40	45,339	14.79
Customer Service Expenses	15,875	5.81	25,805	9.22	38,378	12.48	39,594	12.92
Sales Promotion Expenses	(74)	(0.03)	390	0.14	617	0.20	348	0.11
Administrative and General Expenses	138,962	50.84	148,310	53.02	162,245	52.77	149,853	48.89
Total	\$ 717,447	\$ 262.47	\$ 882,786	\$ 315.57	\$ 1,026,710	\$ 333.96	\$ 831,900	\$ 271.41
Sales / Transportation of Gas - M. Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
POWER PRODUCTION EXPENSES - GAS
CENTS PER KWHR, GENERATED AND PURCHASED
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm
<u>NATURAL GAS PRODUCTION EXPENSES</u>								
<u>Operations</u>								
752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>OTHER GAS SUPPLY EXPENSES</u>								
<u>Operations</u>								
804	515,595	189	735,342	263	824,288	268	555,614	181.27
807	4,020	1.47	987	0.35	(597)	(0.19)	4,155	1.36
808.1, 809.1	104,752	38.32	133,488	47.72	104,783	34.08	81,253	26.51
808.2	(53,552)	(19.59)	(115,494)	(41.29)	(94,699)	(30.80)	(55,515)	(18.11)
812	(433)	(0.16)	(930)	(0.33)	(994)	(0.32)	(1,375)	(0.45)
813	-	-	-	-	-	-	0	0.00
	<u>570,382</u>	<u>208.67</u>	<u>753,393</u>	<u>269.31</u>	<u>832,781</u>	<u>270.88</u>	<u>584,132</u>	<u>190.58</u>
<u>JOINT EXPENSES</u>								
813.2	(183,174)	(67.01)	(222,097)	(79.39)	(224,927)	(73.16)	(181,791)	(59.31)
<u>OTHER STORAGE EXPENSES</u>								
<u>Operation</u>								
840	560	0.20	388	0.14	287	0.09	396	0.13
841	1,071	0.39	1,367	0.49	1,321	0.43	1,402	0.46
842.1	420	0.15	760	0.27	997	0.32	1,375	0.45
842.2	461	0.17	421	0.15	475	0.15	580	0.19
842.3	-	-	-	-	-	-	0	0.00
-	-	-	-	-	-	-	0	0.00
	<u>2,512</u>	<u>0.92</u>	<u>2,935</u>	<u>1.05</u>	<u>3,080</u>	<u>1.00</u>	<u>3,753</u>	<u>1.22</u>
<u>Maintenance</u>								
843.1	410	0.15	351	0.13	218	0.07	244	0.08
843.2	122	0.04	174	0.06	182	0.06	117	0.04
843.3	22	0.01	115	0.04	49	0.02	34	0.01
843.4	15	0.01	100	0.04	27	0.01	14	0.00
843.5	282	0.10	229	0.08	353	0.11	394	0.13
843.6	78	0.03	107	0.04	166	0.05	219	0.07
843.7	98	0.04	185	0.07	257	0.08	422	0.14
843.8	25	0.01	24	0.01	27	0.01	37	0.01
843.9	235	0.09	240	0.09	260	0.08	330	0.11
-	-	-	-	-	-	-	0	0.00
	<u>1,287</u>	<u>0.47</u>	<u>1,525</u>	<u>0.55</u>	<u>1,539</u>	<u>0.50</u>	<u>1,811</u>	<u>0.59</u>
	<u>3,799</u>	<u>1.39</u>	<u>4,459</u>	<u>1.59</u>	<u>4,619</u>	<u>1.50</u>	<u>5,564</u>	<u>1.82</u>
	<u>\$ 391,007</u>	<u>\$ 143.05</u>	<u>\$ 535,755</u>	<u>\$ 191.52</u>	<u>\$ 612,473</u>	<u>\$ 199.22</u>	<u>\$ 407,905</u>	<u>\$ 133.09</u>
Sales / Transportation of Gas - M. Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
TRANSMISSION EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.		2012		2013		2014		Twelve Months Ended September 30, 2015	
		Equivalent		Equivalent		Equivalent		Equivalent	
		Amount	Cents Per Dekatherm	Amount	Cents Per Dekatherm	Amount	Cents Per Dekatherm	Amount	Cents Per Dekatherm
	Operations								
850	Supervision and Engineering	\$ 889	\$ 0.33	\$ 1,259	\$ 0.45	\$ 1,364	\$ 0.44	\$ 1,520	\$ 0.50
851	System Control and Load Dispatching	1,878	0.69	1,872	0.67	1,892	0.62	1,941	0.63
853	Compressor Station Labor and Expenses	236	0.09	243	0.09	246	0.08	261	0.09
856	Mains and Services Expenses	4,246	1.55	3,684	1.32	2,854	0.93	2,902	0.95
857	Measuring and Regulating Station Expenses	812	0.30	1,261	0.45	1,385	0.45	1,311	0.43
859	Other Expenses	-	-	-	-	-	-	450	0.15
-	Accrued Wages	-	-	-	-	-	-	-	-
	Sub-Total	8,061	2.95	8,319	2.97	7,741	2.52	8,385	2.74
860	Rents	6,902	2.53	6,115	2.19	8,251	2.68	6,114	4.34
	Total Operation	14,963	5.48	14,434	5.16	15,992	5.20	14,499	7.08
	Maintenance								
861	Supervision and Engineering	1,121	0.41	1,781	0.64	1,917	0.62	2,173	0.71
862	Structures	105	0.04	196	0.07	55	0.02	90	0.03
863	Mains	2,445	0.89	3,009	1.08	2,146	0.70	2,788	0.91
864	Compressor Station Equipment	605	0.22	387	0.14	714	0.23	608	0.20
865	Measuring and Regulating Station Equipment	724	0.26	1,633	0.58	1,319	0.43	1,578	0.51
866	Communication Equipment	-	-	-	-	-	-	-	-
867	Other Equipment	-	-	-	-	-	-	-	-
-	Accrued Wages	-	-	-	-	-	-	-	-
	Total Maintenance	5,000	1.83	7,006	2.50	6,151	2.00	7,237	2.36
868.1	Joint Expense - Debit	45,959	16.81	36,609	13.09	36,680	11.93	19,096	6.23
868.2	Joint Expense - Credit	(48,133)	(17.61)	(39,073)	(13.97)	(39,615)	(12.89)	(21,580)	(7.04)
	Total Transmission Expenses	\$ 17,789	\$ 6.51	\$ 18,976	\$ 6.79	\$ 19,208	\$ 6.24	\$ 19,251	\$ 8.63
	Sales / Transportation of Gas - M. Dekatherm	273,340		279,745		307,434		306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
DISTRIBUTION EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015		
	Amount	Equivalent	Amount	Equivalent	Amount	Equivalent	Amount	Equivalent	
		Cents Per Dekatherm		Cents Per Dekatherm		Cents Per Dekatherm		Cents Per Dekatherm	
Operations									
870	\$ 16,670	\$ 6.10	\$ 16,202	\$ 5.79	\$ 16,987	\$ 5.53	\$ 19,068	\$ 6.22	
871	-	-	-	-	-	-	-	-	
872	-	-	-	-	-	-	-	-	
874	13,728	5.02	14,185	5.07	19,365	6.30	26,226	8.56	
875	-	-	-	-	-	-	-	-	
878	1,303	0.48	1,700	0.61	2,356	0.77	2,644	0.86	
879	8,240	3.01	8,599	3.07	12,552	4.08	17,709	5.78	
880	7,762	2.84	6,801	2.43	7,984	2.60	8,251	2.69	
-	-	-	-	-	-	-	-	-	
	Sub-Total	17.45	16.97	19.28	24.11	24.11	24.11	24.11	
881	Rents	276	0.10	179	0.06	43	0.01	168	0.05
	Total Operation	17.55	17.03	19.29	24.16	24.16	24.16	24.16	
Maintenance									
885	Supervision and Engineering	4,258	1.56	4,091	1.46	5,130	1.67	5,562	1.81
886	Structures	2	-	0	-	3	-	5	-
887	Mains	48,320	17.68	48,340	17.28	68,777	22.37	77,887	25.41
888	Compressor Station Equipment	-	-	-	-	-	-	(0)	-
889	Measuring and Regulating Station Equipment	832	0.30	1,002	0.36	973	0.32	922	0.30
892	Services	5,132	1.88	5,431	1.94	8,622	2.80	10,468	3.42
893	Meters and House Regulators	448	0.16	599	0.21	582	0.19	700	0.23
-	Accrued Wages	-	-	-	-	-	-	-	-
	Total	21.58	21.25	27.35	31.17	31.17	31.17	31.17	
895.1	Joint Expenses - Debit	-	-	-	-	-	-	-	-
895.2	Joint Expenses - Credit	-	-	-	-	-	-	-	-
	Total Distribution Expenses	\$ 39.13	\$ 38.28	\$ 46.64	\$ 55.33	\$ 55.33	\$ 55.33	\$ 55.33	
	Sales / Transportation of Gas - M. Dekatherm	273,340	279,745	307,434	306,510	306,510	306,510	306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CUSTOMER ACCOUNTS EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015		
	Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per		
	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm	
901	Supervision	\$ 2,072	\$ 0.76	\$ 1,572	\$ 0.56	\$ 1,783	\$ 0.58	\$ 1,912	\$ 0.62
902	Meter Reading	6,623	2.43	6,895	2.46	6,601	2.15	6,670	2.18
903	Customer Records and Collection Expenses	25,738	9.43	26,726	9.55	29,648	9.64	26,251	8.56
905	Miscellaneous Expenses	94	0.03	161	0.06	138	0.04	143	0.05
-	Accrued Wages	-	-	-	-	-	-	-	-
	Sub-total	34,527	12.65	35,354	12.63	38,170	12.41	34,976	11.41
904	Uncollectible Accounts	12,390	4.53	11,067	3.96	12,245	3.98	10,363	3.38
	Total	\$ 46,917	\$ 17.16	\$ 46,421	\$ 16.57	\$ 50,415	\$ 16.37	\$ 45,339	\$ 14.79
	Sales / Transportation of Gas - M. Dekatherm	273,340		279,745		307,434		306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CUSTOMER SERVICE EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015		
	Equivalent Cents Per Dekatherm		Equivalent Cents Per Dekatherm		Equivalent Cents Per Dekatherm		Equivalent Cents Per Dekatherm		
	Amount		Amount		Amount		Amount		
907	Supervision	\$ 51	\$ 0.02	\$ 45	\$ 0.02	\$ 49	\$ 0.02	\$ 54	\$ 0.02
908	Customer Assistance	13,998	5.12	24,070	8.60	36,723	11.95	37,902	12.37
909	Informational Advertising	1,109	0.41	1,009	0.36	1,088	0.35	958	0.31
910	Miscellaneous Customer Service	717	0.26	681	0.24	518	0.17	680	0.22
-	Accrued Wages	-	-	-	-	-	-	-	-
	Total	\$ 15,875	\$ 5.81	\$ 25,805	\$ 9.22	\$ 38,378	\$ 12.49	\$ 39,594	\$ 12.92
	Sales / Transportation of Gas - M. Dekatherm	273,340		279,745		307,434		306,510	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
SALES PROMOTION EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
 (Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015		
	Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per		
	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm	
911	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
912	Demonstrating & Selling	(606)	(0.22)	432	0.15	586	0.19	286	0.09
913	Promotional Advertising	-	-	-	-	-	-	-	-
916	Miscellaneous	532	0.19	(42)	(0.02)	31	0.01	62	0.02
-	Accrued Wages	-	-	-	-	-	-	-	-
	Total	<u>(\$74)</u>	<u>(0.03)</u>	<u>\$390</u>	<u>0.13</u>	<u>\$617</u>	<u>0.20</u>	<u>\$ 348</u>	<u>0.11</u>
	Sales / Transportation of Gas - M. Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ADMINISTRATIVE AND GENERAL EXPENSES - GAS
FOR THE YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per		Equivalent Cents Per	
	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm	Amount	Dekatherm
Operations								
920	\$ 20,140	\$ 7.37	\$ 21,904	\$ 7.83	\$ 22,938	\$ 7.46	\$ 25,994	\$ 8.48
921	6,133	2.24	6,368	2.28	6,776	2.20	8,339	2.72
923	884	0.32	1,376	0.49	1,327	0.43	976	0.32
924	260	0.10	320	0.11	426	0.14	544	0.18
925	18,038	6.60	15,866	5.67	20,562	6.69	21,031	6.86
926	2,983	1.09	6,181	2.21	5,731	1.86	5,647	1.84
926.1	14,166	5.18	11,174	3.99	13,516	4.40	11,905	3.88
926.2	46,854	17.14	35,066	12.53	53,594	17.43	45,660	14.90
926.3	5,838	2.14	11,509	4.11	2,845	0.93	1,481	0.48
928	35,404	12.95	41,012	14.66	36,901	12.00	33,874	11.05
929	(719)	(0.26)	(541)	(0.19)	(710)	(0.23)	(812)	(0.26)
930.1	129	0.05	145	0.05	118	0.04	147	0.05
930.2	6,487	2.37	6,485	2.32	7,483	2.43	5,644	1.84
931	549	0.20	0	0.00	0	0.00	0	0.00
-	-	-	-	-	-	-	-	-
Total	157,146	57.49	156,865	56.06	171,507	55.78	160,430	52.34
922	(18,196)	(6.66)	(8,536)	(3.05)	(9,262)	(3.01)	(10,571)	(3.45)
926.1	-	-	-	-	-	-	-	-
Total Operations	138,950	50.83	148,329	53.01	162,245	52.77	149,859	48.89
Maintenance								
Maintenance of General Plant	12	0.00	(19)	(0.01)	(0)	0.00	(6)	0.00
Total Administrative and General Expenses	\$ 138,962	\$ 50.83	\$ 148,310	\$ 53.00	\$ 162,245	\$ 52.77	\$ 149,853	\$ 48.89
Sales / Transportation of Gas - M. Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
TAXES OTHER THAN INCOME TAXES - GAS
FOR YEARS 2012 TO 2014 INCLUSIVE AND
TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousand of Dollars)

	2012		2013		2014		Twelve Months Ended September 30, 2015	
	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm	Amount	Equivalent Cents Per Dekatherm
<u>Local Taxes</u>								
Real Estate - NYC	\$ 126,281	\$ 46	\$ 134,576	\$ 48	\$ 136,060	\$ 44	\$ 138,814	\$ 45
- Upstate and Westchester	43,266	16	45,862	16	48,295	16	49,086	16
- Mississippi	124		146	0	97	0	76	0
Property Tax Reconciliation Deferral	-	-	-	-	-	-	-	-
Receipts Taxes - Special Franchise	-	-	-	-	-	-	-	-
Public Utilities Excise	27,475	10	33,171	12	37,259	12	32,997	11
Sales and Use	171	0	206	0	140	0	203	0
Motor Vehicle	79	0	79	0	79	0	79	0
Subsidiary Capital Tax	1,083	0	1,103	0	967	0	99	0
Other	-	-	-	-	-	-	-	-
Total Local Taxes	<u>198,479</u>	<u>73</u>	<u>215,142</u>	<u>77</u>	<u>222,896</u>	<u>73</u>	<u>221,354</u>	<u>72</u>
<u>State Taxes</u>								
Public Utilities Gross Income	14,609	6	16,113	6	17,372	6	16,285	5
Unemployment Insurance	144	0	124	0	211	0	218	0
Insurance Premium Tax	12	-	17	0	40	0	40	0
MTA Mobility Tax	377	-	324	0	331	0	343	0
Vehicle Registration and Highway Use	137	0	154	0	159	0	38	0
Sales and Use	148	0	175	0	(2,193)	(1)	165	0
MTA Surcharge	2,494		2,631	1	2,670	1	2,940	1
Corporate Franchise Tax	12	-	16	0	-	-	-	-
Gasoline	-	-	-	-	-	-	-	-
Other	8	-	(15)	(0)	-	-	91	0
Total State Taxes	<u>17,941</u>	<u>6</u>	<u>19,539</u>	<u>7</u>	<u>18,590</u>	<u>6</u>	<u>20,120</u>	<u>7</u>
<u>Federal Taxes</u>								
Unemployment	47	0	41	0	41	0	42	0
Insurance Contributions (FICA)	7,395	3	6,662	2	6,805	2	7,060	2
Other	31	0	77	0	57	0	60	0
Total Federal Taxes	<u>7,473</u>	<u>3</u>	<u>6,780</u>	<u>2</u>	<u>6,903</u>	<u>2</u>	<u>7,162</u>	<u>2</u>
Total Taxes Other Than Income Tax	<u>\$ 223,893</u>	<u>\$ 81</u>	<u>\$ 241,461</u>	<u>\$ 86</u>	<u>\$ 248,390</u>	<u>\$ 81</u>	<u>\$ 248,636</u>	<u>\$ 81</u>
Sales / Transportation of Gas - M. Dekatherm	<u>273,340</u>		<u>279,745</u>		<u>307,434</u>		<u>306,510</u>	

EXHIBIT __ (AP - G2)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CALCULATION OF STATE & FEDERAL INCOME TAXES - GAS

CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF FEDERAL INCOME TAXES - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

	<u>Amount</u>
Book Income Before FIT	<u>237,185,142</u>
<u>SECTION I - FLOW THROUGH ITEMS</u>	
Injuries & Damages Reserve	104,100
Interest on Interruptible Sales Credit - Fed	(86,694)
Bad Debts	(694,933)
Book Depreciation	130,804,012
Tax Depreciation Deduction - Flow Through	(129,521,789)
Property Tax Adjustment (Lien Date) Fed	(9,821)
Capitalized Interest (Section 263A) Fed Flow-Through	63,559
Amortization of Loss on Required Preferred Stock	146,036
Removal Costs	(28,959,080)
Flow-Through Total	<u>(28,154,611)</u>
	-
<u>PERMANENT</u>	
Research and Development addback	30,504
State Tax Deduction - Prior Period	(2,551,788)
Work Opportunity Credit addback	32,400
State Income Tax - Other than NYS	-
Officers' Compensation in Excess of \$1M	457,203
Permanent Total	<u>(2,031,681)</u>
	-
PRETAX INCOME	<u>206,998,850</u>
<u>SECTION II - NORMALIZED ITEMS</u>	
<u>ADDITIONS</u>	
Additional Pension Before Capitalization of Labor	39,470,841
Deferral of Rev Requirment Charges	25,326,449
Pension Deferral	19,027,886
Other Current Liability	15,093,874
Additional 18A Assessment	12,759,586
Property Tax Reconciliation	12,120,882
Computer Software Book Amortization Fed Norm	10,652,538
FELIX Settlement	9,747,642
Revenue Decoupling Mechanism (254)	9,439,185
CIAC Fed	7,497,520
System Benefit Charge Accrual	6,843,203
Property Tax Refund	4,411,568
Superfund Liability	3,352,677
Low Income Discounts	2,779,631
Amortization of Prior Year MTA	2,103,791
World Trade Cnter Disaster Loss	1,767,980
IRC 481(a) - Accrued Bonus	1,458,000
Interest on Rev Req Chg Deferral	1,379,373
Prepaid Insurance Fed	955,567
Interstate Pipeline	873,151
Interest/Shortfalls CAP	815,042

CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF FEDERAL INCOME TAXES - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

	<u>Amount</u>
Retiree Health VEBA - Funding v. Expense	712,354
Deferred Workers Compensation Recoveries	616,871
Vacation Pay Accrual - Normalized	553,983
Advance Refunding Long Term Debt Fed	401,881
R&D Surcharge Deferral	392,024
Rate Case Pension Deferral / Reconciliation	356,939
Stock Plans	323,206
Gas Penalties - Off Peak - (Gas Suppliers Refund)	267,845
Load Following Charge	243,696
Management Variable Pay	154,700
System Benefit Charges	86,734
Sale of West 28th Street	78,404
Gas Hedging Realized and Deferred Loss	33,326
Oil to Gas Conversion	32,975
POR C&C RY 1	10,222
CATV Order Deferred Billing	238
Total Additions	<u>192,141,783</u>

DEDUCTIONS

Tax Depreciation MACRS - Normalized	(240,966,026)
Deferred Fuel	(58,579,555)
Repair Allowance	(39,004,834)
Change of Accounting Section 263A	(38,690,610)
Capitalization of Labor Related to Additional Pension	(14,604,210)
Materials and Supplies Deduction (Tang Prop Regs)	(14,023,426)
Gas Line Loss Adj.	(11,271,094)
Interruptible Sales Credit	(11,009,953)
Transportation Gas Overcollection	(7,353,207)
Interference Expense	(6,287,517)
WTC Aviation Settlement	(3,576,000)
Gas in Storage Reconcil-06-g-1332	(2,890,143)
Supply Related Charge Def	(2,475,169)
Loss on MACRS Retirement - Normalized Fed	(2,219,384)
Interest on WTC Gas	(2,131,530)
Credit & Collection Deferral	(1,759,005)
Gas T&D Reconciliation-06-g-1332	(1,686,984)
Interest on IRS Audit	(1,649,157)
Auction Rate Debt Deferral	(1,609,380)
Deferral of Fuel Expense - Unbilled Revenue	(1,376,000)
Retiree Group Life - Funding v. Expense	(1,153,170)

CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF FEDERAL INCOME TAXES - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

	<u>Amount</u>
Deferred Income Plan	(616,910)
Sanford Avenue Settlement	(527,254)
Deferral of Other Operating Revenue - Unbilled Revenue	(371,000)
MTA Business Tax Surcharge Fed	(328,001)
Amortization of Loss on Reaquired Preferred Stock Redemption Cost Savings	(318,000)
R&D Reconciliation	(284,506)
Gain on Sale - 1st Avenue Fed	(269,442)
Enviornmental Cost	(247,153)
Accrued Management Bonus	(241,249)
Int. On 263a Def Taxes-06-g-1332	(221,000)
Energy Efficiency Program Standards (EEPS)	(217,794)
Divested Stations - Unauthorized Gas Use Charge	(165,785)
Medicare Rx Legislative Savings	(139,000)
New York City Prepaid Property Tax	(129,348)
Gas Rate Case Pipe Def -03-g-1671	(85,005)
Executive Incentive Plan	(79,260)
Storm Reserve	(27,899)
Sales and Use Tax Reserve	(20,333)
Reactive Power	(12,206)
Floral Park Incident Reserve	(8,087)
Mt Vernon Properties regarding MGP/Superfund Sites	(0)
TOTAL	<u>(468,625,585)</u>
Utilization of Federal NOL Carry Forward	-
TOTAL	<u>-</u>
NET NORMALIZED ADDITIONS / DEDUCTIONS	<u>(276,483,801)</u>
State and Local Current Tax	(3,763,609)
FEDERAL TAXABLE INCOME - GAS	<u>\$ (73,248,560)</u>

**CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CALCULATION OF FEDERAL INCOME TAXES - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015**

	<u>Amount</u>
<u>CURRENT FEDERAL INCOME EXPENSE</u>	
Current Federal Income Tax @ 35%	\$ (25,636,996)
Tax Credits	(62,904)
Prior Period Adjustments	11,122,292
TOTAL CURRENT FIT ACCOUNT 409	(14,577,608)
<u>DEFERRED FEDERAL INCOME TAX</u>	
Temporary Adjs. @ 35%	96,769,330
NOL Adjs. @ 35%	-
Less Benefit of Def. State Tax	(6,078,010)
Prior Period Adjustments	(9,047,914)
	81,643,406
<u>AMORTIZATION OF DEFERRED FIT</u>	
Recovery of MTA Surcharge	456,848
	456,848
<u>NET DEFERRED FIT ACCOUNT 410 & 411</u>	82,100,254
<u>AMORTIZATION OF ITC</u>	(673,958)
<u>TOTAL FEDERAL INCOME TAX EXPENSE</u>	\$ 66,848,688

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CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF STATE INCOME TAX - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

	<u>Total</u>
Book Income Before State Income Tax	<u>237,185,142</u>
 <u>PERMANENT</u>	
Officers' Compensation in Excess of \$1M	457,203
Total	<u>457,203</u>
PRETAX INCOME	<u>237,642,345</u>
 <u>TEMPORARY ADDITIONS</u>	
Additional Pension Before Capitalization of Labor	39,470,841
Deferral of Rev Requirment Charges	25,326,449
Pension Deferral	19,027,886
Other Current Liability	15,093,874
Additional 18A Assessment	12,759,586
Property Tax Reconciliation	12,120,882
Computer Software Book Amortization State	10,652,537
FELIX Settlement	9,747,642
Revenue Decoupling Mechanism (254)	9,439,185
CIAC State	7,497,520
System Benefit Charge Accrual	6,843,203
Property Tax Refund	4,411,568
Superfund Liability	3,352,677
Low Income Discounts	2,779,631
Amortization of Prior Year MTA	2,103,791
World Trade Cnter Disaster Loss	1,767,980
IRC 481(a) - Accrued Bonus	1,458,000
Interest on Rev Req Chg Deferral	1,379,373
Prepaid Insurance State	955,567
Interstate Pipeline	873,151
Interest/Shortfalls CAP	815,042
Retiree Health VEBA - Funding v. Expense	712,354
Deferred Workers Compensation Recoveries	616,871
Vacation Pay Accrual - Normalized	553,983
Advance Refunding Long Term Debt State	401,880
R&D Surcharge Deferral	392,024
Rate Case Pension Deferral / Reconciliation	356,939
Stock Plans	323,206
Gas Penalties - Off Peak - (Gas Suppliers Refund)	267,845
Load Following Charge	243,696
Management Variable Pay	154,700
Injuries & Damages Reserve - State	104,100
System Benefit Charges	86,734
Sale of West 28th Street	78,404
Gas Hedging Realized and Deferred Loss	33,326
Oil to Gas Conversion	32,975
Capitalized Interest (Section 263a) - Normalized	25,177
POR C&C RY 1	10,222
CATV Order Deferred Billing	238
Total Temporary Additions	<u>192,271,059</u>

CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF STATE INCOME TAX - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

TEMPORARY DEDUCTIONS

New York State Depreciation	(250,176,954)
Deferred Fuel	(58,579,555)
Repair Allowance	(39,004,834)
Change of Accounting Section 263A	(38,690,610)
Capitalization of Labor Related to Additional Pension	(14,604,210)
Materials and Supplies Deduction (Tang Prop Regs)	(14,023,426)
Gas Line Loss Adj.	(11,271,094)
Interruptible Sales Credit	(11,009,953)
Loss on MACRS Retirement - Normalized State	(10,308,728)
Transportation Gas Overcollection	(7,353,207)
Interference Expense	(6,287,517)
WTC Aviation Settlement	(3,576,000)
Gas in Storage Reconcil-06-g-1332	(2,890,143)
Supply Related Charge Def	(2,475,169)
Interest on WTC Gas	(2,131,530)
Credit & Collection Deferral	(1,759,005)
Gas T&D Reconciliation-06-g-1332	(1,686,984)
Interest on IRS Audit - State	(1,649,157)
Auction Rate Debt Deferral	(1,609,380)
Deferral of Fuel Expense - Unbilled Revenue	(1,376,000)
Retiree Group Life - Funding v. Expense	(1,153,170)
Deferred Income Plan	(616,910)
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Gas Rate Case Pipe Def -03-g-1671	(85,005)
Executive Incentive Plan	(79,260)
Storm Reserve	(27,899)
Sales and Use Tax Reserve	(20,333)
Reactive Power	(12,206)
Property Tax Adjustment (Lien Date) State	(9,824)
Floral Park Incident Reserve	(8,087)
Mt Vernon Properties regarding MGP/Superfund Sites	(0)

Total Temporary Deductions (486,022,375)

Bad Debts	(694,933)
Book Depreciation	130,804,012
Amortization of Loss on Required Preferred Stock	146,036
Removal Costs	(28,959,080)

Total for Flow-Through: 101,296,035

Total Temporary & Flow-Through Items (192,455,282)

CONSOLIDATED EDISON OF COMPANY OF NEW YORK, INC.
CALCULATION OF STATE INCOME TAX - GAS
FOR THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015

	<u>Total</u>
STATE TAXABLE INCOME - GAS	\$45,187,062
Statutory State Rate	
Statutory MTA Rate	
x Statutory Tax Rate	
Current State Tax before adjustments	3,763,609
Less Current MTA - Deferred	(555,327)
Current State Tax Expense per Provision	3,208,281
Prior Period Adjustments	7,797,019
<u>Total Current State Tax</u>	<u>\$11,005,301</u>
Temporary Adjustments (above)	192,455,282
State NOL Adjustment (above)	
Statutory Tax Rate	
Deferred Income Tax	17,365,744
Less Deferred MTA	(3,701,419)
Tax Accrual	13,664,325
Prior Period Adjustments	(4,770,646)
<u>Total Deferred State Tax</u>	<u>\$8,893,679</u>
<u>Total State Income Tax Expense</u>	<u>\$19,898,980</u>

EXHIBIT __ (AP - G3)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
BOOK COST OF UTILITY PLANT - GAS

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
HISTORIC BOOK COST OF UTILITY PLANT - GAS
AS OF DECEMBER 31, 2011, 2012, 2013, 2014 AND SEPTEMBER 30, 2015
(Thousands of Dollars)

Account No.	December 31,				September 30,
	2011	2012	2013	2014	2015
101	<u>Gas Plant in Service</u>				
	<u>Natural Gas Storage Plant</u>				
360	\$ 245	\$ 245	\$ 245	\$ 245	\$ 245
361	9,563	10,378	10,642	10,587	10,578
362	16,113	16,112	16,723	16,743	16,744
363	1,190	1,190	1,190	1,190	1,190
363.1	1,517	1,844	1,865	1,867	1,870
363.2	6,588	6,240	6,240	6,240	6,240
363.3	4,431	4,764	4,795	5,398	5,469
363.4	1,996	1,996	1,996	2,002	2,002
363.5	10,008	10,000	10,028	10,075	10,076
	<u>Total</u>	<u>51,651</u>	<u>52,769</u>	<u>54,347</u>	<u>54,414</u>
	<u>Transmission Plant</u>				
365.1	420	420	420	420	420
366	6,688	8,676	8,697	10,137	11,233
367	398,876	405,756	433,467	451,378	459,894
368	5,174	5,174	5,172	5,172	5,172
369	86,408	95,339	99,884	122,466	131,728
371		1,239	1,239	1,239	1,239
	<u>Total</u>	<u>497,566</u>	<u>516,604</u>	<u>590,812</u>	<u>609,686</u>
	<u>Distribution Plant</u>				
374	-	-	-	-	-
375	-	-	-	-	-
376	1,753,212	1,970,038	2,132,766	2,458,187	2,648,182
377	-	-	-	-	-
378	-	-	-	-	-
380	1,521,724	1,577,344	1,705,331	1,827,565	1,933,574
381	134,975	150,963	158,644	175,151	185,790
382	182,468	207,720	226,283	251,107	268,829
383	11,119	13,440	14,516	16,126	17,449
384	7,380	7,384	11,992	13,248	13,249
303	5,034	6,179	6,947	12,390	9,470
	<u>Total</u>	<u>3,615,912</u>	<u>3,933,068</u>	<u>4,753,774</u>	<u>5,076,543</u>
	<u>Grand Total - Gas Plant in Service</u>	<u>\$ 4,165,129</u>	<u>\$ 4,502,441</u>	<u>\$ 4,859,082</u>	<u>\$ 5,398,933</u>
				<u>\$ 5,740,643</u>	

EXHIBIT __ (AP - G4)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ACCUMULATED PROVISION FOR DEPRECIATION OF GAS PLANT IN SERVICE
AS OF DECEMBER 31, 2011, 2012, 2013, 2014 AND SEPTEMBER 30, 2015
(Thousands of Dollars)

PSC Account No.	December 31,					September 30,
	2011	2012	2013	2014	2015	
108	<u>Gas Plant in Service</u>					
	<u>Other Storage Plant</u>					
	\$ -	\$ -	\$ -	\$ -	\$ -	
Land and Land Rights						
Structures And Improvements	3,872	4,102	4,067	4,195	4,387	
Gas Holders	18,925	19,549	19,646	20,123	20,563	
Purification Equipment	1,309	1,361	1,414	439	277	
Liquefaction Equipment	1,207	1,279	1,295	1,072	1,124	
Vaporizing Equipment	2,165	2,091	2,365	2,559	2,699	
Compressor Equipment	3,775	3,928	4,139	4,326	4,481	
Measuring And Regulating Equipment	936	1,023	1,074	1,075	1,111	
Other Equipment	10,248	10,652	11,086	11,470	11,759	
Total	42,437	43,985	45,086	45,259	46,401	
	<u>Transmission Plant</u>					
Land and Land Rights	-	-	-	-	-	
Structures And Improvements	3,350	3,088	3,378	3,751	4,063	
Mains & Tunnels	124,476	132,426	140,452	148,588	154,833	
Compressor Station Equipment	8,122	8,501	8,838	8,964	9,158	
Measuring And Regulating Equipment	23,224	25,281	27,811	29,997	27,930	
Total	159,172	169,295	180,479	191,300	195,984	
	<u>Distribution Plant</u>					
Mains	360,763	391,051	426,005	449,197	474,087	
Services	387,482	420,669	446,504	465,538	471,291	
Meters	35,604	38,051	41,049	44,454	46,932	
Meter Installations	36,270	40,703	45,883	51,653	56,368	
House Regulators	(10,963)	(10,471)	(9,865)	(9,341)	(8,914)	
House Regulators Installations	2,474	2,719	2,959	3,384	3,732	
Capitalized Software-Distr Plant	1,945	3,023	4,384	6,152	3,089	
Total	813,575	885,747	956,919	1,011,037	1,046,585	
118	Retirement Work-in-Progress					
	-	-	-	-	-	
Total Accum. Provision for Depreciation - Gas	\$ 1,015,184	\$ 1,099,027	\$ 1,182,484	\$ 1,247,596	\$ 1,288,970	

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Revenues and Operating Expense Data

Index to Schedules

Schedule No.		Number of Pages
1	Statement of Gas Operating Income by Component - for the Years Ended September 2015 and December 2017, Other Operating Revenues, Operation and Maintenance Expenses, Depreciation and Amortization and Taxes Other than Income Taxes - Twelve Months Ended September 2015 Adjusted to the Twelve Months Ending December 30, 2017	6
2	Computation of Labor Factor to Bring the Twelve Months Ended September 30, 2015 to the Rate Year	3
3	Computation of Labor Factor to Bring Rate Year 1 to Rate Year 2 and Rate Year 3	2
4	Statement of Gas Cost Elements Revised 12 Months Ended September 30, 2015 After Common Allocation % Change	1
5	Summary of Gas Normalizing Adjustments by Elements of Expense in the Rate Year	1
6	Summary of Gas Program Changes by Element of Expense in the Rate Year Details of Electric and Gas Normalizations and Program Changes by Programs	8
7	Statement of Gas Cost Elements Twelve Months Ending December 31, 2017	1
8	Statement of Gas Cost Elements - Variation Between Twelve Months Ending December 31, 2017 vs. September 30, 2015	1
9	Summary of Gas Changes - Twelve Months Ended September 30, 2015 and Twelve Months Ending December 31, 2017	1
10	GDP Deflator	1
11	Witness and Planned Update	1
12	O&M Whitepaper - Strategic Planning	3
13	O&M Whitepaper - Business Improvement Services	3
14	O&M Whitepaper - Business Ethics and Compliance	3

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Statement of Gas Operating Income by Component
For the Twelve Months Ended September 30, 2015 and December 31, 2017
(\$000s)

Line No.	12 Months Ended	Common Allocation Change	Ended September	Adjustment to	12 Months Ended	Line No.
	September 30, 2015		30, 2015 After		Normalize Test Year	
	Per Books		Common Allocation % Change	& Reflect Conditions in the Rate Year	(Col. 3)	
			(Col. 1)	(Col. 2)		
<u>Operating Revenues</u>						
1	\$ 1,538,914		\$ 1,538,914	\$ 117,635	\$ 1,656,549	1
2	5,283		5,283	30,926	36,210	2
3	1,544,198	-	1,544,198	148,561	1,692,759	3
<u>Operating & Maintenance Expenses</u>						
4	403,716	-	403,716	(4,530)	399,186	4
5	(2,400)	249	(2,151)	(107)	(2,258)	5
6	(0)	0	(0)	75	75	6
7	-	-	-	-	-	7
8	4,350	9	4,360	216	4,576	8
9	32,005	3,851	35,855	4,269	40,125	9
10	26,163	(2,565)	23,598	1,153	24,751	10
11	1,566	292	1,858	693	2,551	11
12	63,656	(0)	63,656	13,886	77,542	12
13	-	-	-	-	-	13
14	-	-	-	-	-	14
15	0	-	0	(0)	-	15
16	-	-	-	-	-	16
17	3,786	379	4,165	619	4,784	17
18	731	148	879	133	1,012	18
19	3,144	(349)	2,795	121	2,916	19
20	-	0	0	(0)	-	20
21	-	-	-	-	-	21
22	(811)	-	(811)	(1)	(812)	22
23	17,724	5,956	23,679	4,675	28,354	23
24	634	5	639	28	667	24
25	-	-	-	-	-	25
26	1,379	286	1,665	(1,665)	-	26
27	458	95	553	136	689	27
28	1,900	390	2,290	348	2,638	28
29	2,466	485	2,951	(344)	2,607	29
30	1,437	288	1,725	98	1,823	30
31	-	-	-	-	-	31
32	1,654	136	1,790	997	2,787	32
33	1,098	(75)	1,023	44	1,067	33
34	7,146	1,433	8,579	(417)	8,162	34
35	907	11	918	(151)	767	35
36	5,177	962	6,139	711	6,850	36
37	(2,775)	214	(2,562)	408	(2,154)	37
38	-	-	-	-	-	38
39	7,319	-	7,319	317	7,636	39
40	-	-	-	-	-	40
41	896	2	897	38	935	41
42	5,698	(373)	5,326	1,778	7,104	42
43	345	46	391	46	437	43
44	73,947	(0)	73,947	17,543	91,490	44
45	21,502	-	21,502	6,201	27,703	45
46	-	-	-	-	-	46
47	(0)	0	0	(0)	-	47
48	(0)	(0)	(0)	0	-	48
49	-	-	-	-	-	49
50	4,951	1,026	5,978	(4,780)	1,198	50
51	116	24	140	6	146	51
52	47,136	19,372	66,509	(30,206)	36,303	52
53	7,799	-	7,799	(7,799)	-	53
54	-	-	-	-	-	54
55	-	-	-	-	-	55
56	-	-	-	-	-	56
57	25,900	-	25,900	(25,900)	-	57
58	988	62	1,050	(100)	950	58
59	6,986	-	6,986	883	7,869	59
60	-	-	-	-	-	60
61	-	-	-	-	-	61
62	283	25	308	13	321	62
63	4	-	4	(0)	4	63
64	3,331	6	3,337	223	3,560	64
65	123	25	148	102	250	65
66	-	-	-	-	-	66
67	-	-	-	-	-	67
68	37,176	-	37,176	(22,643)	14,533	68
69	10,363	1,480	11,844	1,330	13,174	69
70	97	-	97	25	122	70
71	1,072	-	1,072	(593)	479	71
72	315	49	364	15	379	72
73	-	-	-	2,717	2,717	73
74	831,455	33,945	865,400	(39,385)	826,015	74
75	712,743	(33,945)	678,798	187,946	866,744	75
<u>Other Operating Income Deductions</u>						
76	139,555	-	139,555	35,208	174,764	76
77	248,636	3,151	251,787	59,957	311,744	77
78	-	-	-	-	-	78
79	388,192	3,151	391,342	95,165	486,508	79
80	\$ 324,551	\$ (37,096)	\$ 287,455	\$ 92,781	\$ 380,236	80

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Gas Other Operating Revenues
Revised 12 Months Ended September 30, 2015 After Common Allocation % Change
Adjusted to the 12 Months Ending December 31, 2017
(\$000s)

Line No.	Item	Revised 12 Months Ended September 30, 2015 After Common Allocation % Change*	Changes to Reflect Conditions in Rate Year	12 Months Ended December 31, 2017	Line No.
1	Miscellaneous Service Revenues - 4510	2,727	(619)	\$ 2,108	1
2	Interdepartmental Rents	5,616	12,798	18,414	2
	Rent From Gas Property				
3	New York Facilities	5,933	(5,933)	0	3
4	Real Estate Rents	436	3	439	4
	Transmission System Reinforcement Recoveries				
5	NYPA Variable and Maintenance	511	45	556	5
6	Steam Department - ERRP Incremental Charges	1,215		1,215	6
	Revenues Offset in Fuel Rider or O&M				
7	Gas Purchased From Transportation Customers	(1,621)	1,621	0	7
8	Gas Penalties - Off Peak/Interruptible	(711)	711	0	8
9	Nonfirm interruptible sales credit	18,665	(18,665)	0	9
10	Asset Management Revenue	21,776	(21,776)	0	10
11	Hedging Program Interest	(19)	19	0	11
12	ESCOS/Marketers - Bill Charges	1,687	(1,687)	0	12
13	Gas Interference Cost Sharing	2,945	(2,945)	0	13
14	Research and Development Surcharge (Millennium Fund)	12	1,988	2,000	14
15	Rdm Reconciliation	(18,858)	18,858	0	15
16	R&D True-up	(120)	120	0	16
17	Low Income Program	(2,780)	2,780	0	17
18	Gas In Storage Reconciliation	3,012	(3,012)	0	18
19	Credits and Collections	1,759	(1,759)	0	19
20	Gas SBC Revenue Deferral	(2,411)	2,411	0	20
21	GRT on Winter Bundled Sales	89	(89)	0	21
22	Supply Related Charge Revenues Deferral	2,475	(2,475)	0	22
23	Prior Gas Supplier Interest Refund	137	(137)	0	23
24	Winter Bundled Sales Demand Charge Credit	1,827	(1,827)	0	24
25	Transportation Gas Adjustment	1,655	(1,655)	0	25
26	SBU Balancing Charges	2,504	(2,504)	0	26
27	GAC interest	656	(656)	0	27
				0	
	Regulatory Accounting			0	
28	Deferral of revenue requirement case-13□	(25,326)	25,326	0	28
29	GRT public utility tax	162	(162)	0	29
30	Interest on Purchase of Receivables Program	(52)	52	0	30
31	Amortization of Deferrals	9,438	(9,438)	0	31
32	Customer Cash Flow Benefits Bonus Depreciation	(3,877)	3,877	0	32
33	Property Tax Reconciliation	(16,991)	16,991	0	33
34	Accounting Reserve	(15,300)	15,300	0	34
35	Net Plant Carrying Charges	(815)	815	0	35
36	Pipeline Integrity Deferral	(637)	637	0	36
37	Working capital reconciliation - 18a	(2,527)	2,527	0	37
38	Interest Rate True-Up (Auction Rate / Long Term Debt)	(1,690)	1,690	0	38
39	Former employees/contractor proceeding	(11,653)	11,653	0	39
40	Management variable pay	(36)	36	0	40
				0	
	All Other				
41	Learning Center Revenues	25	51	76	41
42	Gas Reconnect Fees	104	(104)	0	42
43	Net Unbilled Revenue	14,959	(14,959)	0	43
44	Late Payment Charges	5,374	407	5,781	44
45	Reimbursement To KeySpan - Governor's Island	(44)	0	(44)	45
46	POR Discount	5,050	613	5,663	46
47	Miscellaneous	2	0	2	47
48	Total Gas Other Operating Revenues	<u>5,283</u>	<u>30,926</u>	<u>\$ 36,210</u>	48

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Gas Operation and Maintenance Expenses
For the Twelve Months Ended September 30, 2015 and December 31, 2017
(\$000s)

4.33% 4.96%

Line No.		Revised 12 Months Ended September 30, 2015 After Common Allocation % Change	Normalizing Adjustments	Program Changes	General Escalation	Labor Escalation	Total Adjustments	12 Months Ended December 31, 2017	Line No.
1	Fuel and Purchased Power	\$ 403,716	-	\$ (4,530)	\$ -	\$ -	\$ (4,530)	\$ 399,186	1
2	A&G, Health Ins. Cap.	(2,151)	-	-	-	(107)	(107)	(2,258)	2
3	Bargaining Unit Contract Cost	(0)	-	72	3	-	75	75	3
4	Company Labor - Central Engineering	-	-	-	-	-	-	-	4
5	Company Labor - Construction Management	4,360	-	-	-	216	216	4,576	5
6	Company Labor - Corporate & Shared Services	35,855	341	2,034	-	1,896	4,271	40,126	6
7	Company Labor - Customer Operations	23,598	(36)	19	-	1,170	1,153	24,751	7
8	Company Labor - Electric Operations	1,858	-	572	-	121	693	2,551	8
9	Company Labor - Gas Operations	63,656	-	10,222	-	3,664	13,886	77,542	9
10	Company Labor - Production	-	-	-	-	-	-	-	10
11	Company Labor - Steam Distribution	-	-	-	-	-	-	-	11
12	Company Labor - Substation Operations (SSO)	0	-	-	-	0	0	0	12
13	Company Labor - System & Transmission Operations (STO)	-	-	-	-	-	-	-	13
14	Corporate & Shared Services	4,165	-	420	198	-	618	4,783	14
15	Corporate Fiscal Expense	879	-	91	42	-	133	1,012	15
16	Customer Billing Postage	2,795	-	-	121	-	121	2,916	16
17	Demand Response Program	0	-	-	0	-	0	0	17
18	DSM	-	-	-	-	-	-	-	18
19	Duplicate Misc. Charges	(811)	-	-	-	-	-	(811)	19
20	Employee Welfare Expense	23,679	-	4,675	-	-	4,675	28,354	20
21	Environmental Affairs	639	-	-	28	-	28	667	21
22	ERRP Major Maintenance	-	-	-	-	-	-	-	22
23	Executive MVP	1,665	(1,665)	-	-	-	(1,665)	(0)	23
24	External Audit Services	553	-	108	29	-	137	689	24
25	Facilities & Field Services	2,290	-	239	109	-	348	2,638	25
26	Finance & Accounting Operations	2,951	(452)	-	108	-	(344)	2,607	26
27	Bond Administration & Bank Fees	1,725	-	22	76	-	98	1,822	27
28	Indian Point Contingency	-	-	-	-	-	-	-	28
29	Information Technology	1,790	69	812	116	-	997	2,787	29
30	Informational Advertising	1,023	-	-	44	-	44	1,067	30
31	Injuries & Damages / Workers Compensation	8,579	-	(756)	339	-	(417)	8,162	31
32	Institutional Dues & Subscription	918	-	(183)	32	-	(151)	767	32
33	Insurance Premium	6,139	-	711	-	-	711	6,850	33
34	Intercompany Shared Services	(2,562)	498	-	(89)	-	409	(2,153)	34
35	Load Dispatching and PJM Wheeling	-	-	-	-	-	-	-	35
36	New York Facilities	7,319	-	-	317	-	317	7,636	36
37	Ops - Central Engineering	-	-	-	-	-	-	-	37
38	Ops - Construction Management	897	-	-	39	-	39	936	38
39	Ops - Customer Operations	5,326	3	1,480	295	-	1,778	7,103	39
40	Ops - Electric Operations	391	-	28	18	-	46	437	40
41	Ops - Gas Operations	73,947	-	13,747	3,795	-	17,542	91,489	41
42	Ops - Interference	21,502	-	5,052	1,149	-	6,201	27,703	42
43	Ops - Production	-	-	-	-	-	-	-	43
44	Ops - Steam Distribution	0	-	-	0	-	0	0	44
45	Ops - Substation Operations (SSO)	(0)	-	-	(0)	-	(0)	(0)	45
46	Ops - System & Transmission Operations (STO)	-	-	-	-	-	-	-	46
47	Other Compensation (Long-Term Equity)	5,978	(4,805)	(24)	50	-	(4,779)	1,198	47
48	Outside Legal Services	140	-	-	6	-	6	146	48
49	Pension and OPEB Costs	66,509	-	(30,206)	-	-	(30,206)	36,303	49
50	RCA - Amort of MGP/Superfund	7,799	(7,799)	-	-	-	(7,799)	(0)	50
51	RCA - Amort. of BQDM	-	-	-	-	-	-	-	51
52	RCA - Amort. of DSM Pilot Program	-	-	-	-	-	-	-	52
53	Regional Gas Greenhouse Initiative (RGGI)	-	-	-	-	-	-	-	53
54	Regulatory Commission Expense - 18A	25,900	(25,900)	-	-	-	(25,900)	(0)	54
55	Regulatory Commission Expense - All Other	1,050	-	(140)	39	-	(101)	950	55
56	Regulatory Commission Expense - General and R&D	6,986	883	-	-	-	883	7,869	56
57	Renewable Portfolio Charges	-	-	-	-	-	-	-	57
58	Rents - ERRP	-	-	-	-	-	-	-	58
59	Rents - General	308	-	-	13	-	13	321	59
60	Rents - Interdepartmental	4	-	0	-	-	0	4	60
61	Research & Development	3,337	(9)	84	148	-	223	3,560	61
62	Security	148	-	91	10	-	101	250	62
63	Smart Grid	-	-	-	-	-	-	-	63
64	Storm Reserve	-	-	-	-	-	-	-	64
65	System Benefit Charge	37,176	-	(22,643)	-	-	(22,643)	14,533	65
66	Uncollectible Reserve - Customer	11,844	-	1,330	-	-	1,330	13,174	66
67	Uncollectible Reserve - Sundry	97	-	25	-	-	25	122	67
68	Worker's Comp NYS Assessment	1,072	-	(613)	20	-	(593)	479	68
69	All Other	364	-	-	16	-	16	380	69
70	Company Labor - Fringe Benefit Adjustment	-	-	2,604	113	-	2,717	2,717	70
71		-	-	-	-	-	-	-	71
72	Total Operation & Maintenance Expenses	\$ 865,400	\$ (38,872)	\$ (14,656)	\$ 7,182	\$ 6,960	\$ (39,386)	\$ 826,014	72

Gas

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 GAS DEPRECIATION AND AMORTIZATION EXPENSE - CURRENT RATES
 OCTOBER 2015 - DECEMBER 2016
 (Thousands of Dollars)

	2015		2015		2016		2016		2016		2016		2016		2016		2016	
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	October	November	December
Gas Depreciable Plant Balance																		
Gas Lng (AC)	54,448.8	54,457.6	54,604.8	54,341.9	54,323.6	54,305.3	54,287.0	54,268.7	54,250.4	54,343.0	54,315.6	54,322.8	55,495.5	55,468.0	68,089.9			
Gas Gas Tran & Distribution (AC)	5,786,678.5	5,808,797.1	5,917,674.7	5,942,502.1	5,970,815.2	6,004,016.0	6,047,519.7	6,088,154.6	6,127,950.3	6,168,891.1	6,210,787.9	6,254,556.0	6,304,438.1	6,335,355.4	6,589,008.2			
Gas Gas T & D Inter (AC)	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1			
Gas Capitalized Software - Gas (AC)	9,146.4	8,823.0	8,499.5	8,491.4	8,483.3	8,475.2	8,467.1	8,459.0	8,450.9	8,442.8	8,434.7	8,426.6	8,418.5	8,410.4	8,402.3			
Common Build And Yards (AC)	156,987.9	157,010.6	159,998.9	155,430.5	155,406.3	155,402.3	155,382.8	155,333.2	155,325.7	155,347.1	155,324.7	155,294.9	155,280.7	155,261.9	156,566.1			
Common Capitalized Software - Common (AC)	59,986.5	60,133.7	61,840.6	61,695.3	61,566.4	62,012.5	62,412.0	62,343.4	63,054.3	63,033.6	62,940.0	63,103.9	63,058.7	63,221.8	78,697.5			
Common Computers (AC)	49,405.3	49,423.1	52,989.5	52,662.4	52,375.0	52,330.7	52,048.1	51,806.7	51,489.6	51,198.3	51,329.5	51,088.5	50,890.9	50,595.4	50,427.2			
Common Office Furniture (AC)	10,704.6	10,698.2	10,687.6	10,666.8	10,650.5	10,655.8	10,631.6	10,620.3	10,604.8	10,583.5	10,572.0	10,558.1	10,539.5	10,529.2				
Common Vehicles (AC)	51,612.7	52,405.6	53,530.7	53,088.6	52,743.9	52,677.0	52,402.2	52,085.1	52,092.8	51,604.3	51,576.5	51,590.3	51,642.4	51,854.6	52,935.9			
Common Stores Eq (AC)	1,246.7	1,245.9	1,245.1	1,236.5	1,226.9	1,223.8	1,214.0	1,206.5	1,204.1	1,195.7	1,187.6	1,182.8	1,191.5	1,187.4	1,192.8			
Common Lab Eq (AC)	16,217.9	16,197.3	16,193.5	16,158.7	16,123.1	16,122.1	16,132.6	16,161.8	16,192.4	16,200.4	16,218.2	16,251.8	16,319.3	16,347.7	16,428.9			
Common Power Eq (AC)	562.1	845.6	1,065.1	1,151.4	1,224.3	1,367.3	1,527.3	1,686.1	1,870.5	2,075.0	2,242.3	2,433.3	2,722.2	2,988.4	3,428.8			
Common Shop Eq (AC)	13,891.6	13,853.5	13,815.3	13,786.9	13,758.4	13,786.0	13,757.6	13,729.1	13,700.6	13,672.2	13,643.7	13,615.3	13,586.8	13,558.3	13,529.9			
Common Communications (AC)	33,990.7	33,826.3	33,734.5	33,505.7	33,277.0	33,048.5	32,819.9	32,591.4	32,347.0	32,243.6	32,020.9	31,866.9	31,683.5	31,483.8	32,461.7			
Common Misc Eq (AC)	8,770.5	9,039.8	9,402.3	9,511.0	9,591.3	9,674.7	9,761.4	9,835.9	9,820.1	9,801.5	9,784.2	9,770.0	9,896.8	9,977.0	10,031.3			
Gas Total	6,276,796.4	6,299,903.3	6,418,408.2	6,437,375.3	6,464,711.3	6,498,243.4	6,541,509.4	6,581,408.0	6,621,589.8	6,661,778.3	6,703,517.8	6,747,221.3	6,798,183.8	6,829,279.2	7,114,875.8			

	Current Rate		Current Rate		Current Rate		Current Rate		Current Rate		Current Rate		Current Rate		Current Rate		Current Rate	
	October	November	December	January	February	March	April	May	June	July	August	September	October	November	December	October	November	December
Book Depreciation Rates																		
Gas Lng (AC)	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%			
Gas Gas Tran & Distribution (AC)	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%			
Gas Gas T & D Inter (AC)	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%			
Gas Capitalized Software - Gas (AC)	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%			
Common Build And Yards (AC)	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%			
Common Capitalized Software - Common (AC)	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%			
Common Computers (AC)	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%			
Common Office Furniture (AC)	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%			
Common Vehicles (AC)	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%			
Common Stores Eq (AC)	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%			
Common Emb Lab Eq (AC)	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%			
Common Lab Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%			
Common Power Eq (AC)	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%			
Common Shop Eq (AC)	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%			
Common Communications (AC)	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%			
Common Emb Misc Eq (AC)	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%			
Common Misc Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%			

	2015		2015		2016		2016		2016		2016		2016		2016		2016	
	10	11	12	1	2	3	4	5	6	7	8	9	10	11	12	10	11	12
Depreciation Expense																		
Gas Lng (AC)	166.7	167.6	167.6	168.1	167.3	167.2	167.2	167.1	167.0	167.0	167.3	167.2	170.8	170.7	170.7			
Gas Gas Tran & Distribution (AC)	9,455.7	9,681.1	9,718.1	9,900.3	9,941.8	9,989.2	10,044.7	10,117.5	10,185.5	10,252.1	10,320.6	10,390.6	10,463.9	10,547.3	10,599.0			
Gas Gas T & D Inter (AC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Gas Capitalized Software - Gas (AC)	157.8	152.4	147.1	141.7	141.5	141.4	141.3	141.1	141.0	140.9	140.7	140.6	140.4	140.3	140.2			
Common Build And Yards (AC)	404.1	416.0	416.1	424.0	411.9	411.8	411.8	411.6	411.6	411.7	411.6	411.5	411.5	411.5	411.4			
Common Capitalized Software - Common (AC)	573.0	605.6	607.1	624.3	622.9	621.6	626.1	630.1	629.4	636.6	636.4	635.4	637.1	636.6	638.3			
Common Computers (AC)	484.4	489.1	489.3	524.4	521.4	518.5	518.1	515.3	512.9	509.7	506.9	508.2	505.8	503.8	500.9			
Common Office Furniture (AC)	49.7	49.6	49.6	49.5	49.4	49.3	49.4	49.3	49.2	49.1	49.0	49.0	48.9	48.8	48.8			
Common Vehicles (AC)	468.0	483.9	491.3	501.9	497.7	494.5	493.8	491.3	488.3	488.4	483.8	483.5	483.7	484.1	486.1			
Common Stores Eq (AC)	4.8	4.9	4.9	4.9	4.9	4.9	4.8	4.8	4.8	4.8	4.7	4.7	4.7	4.7	4.7			
Common Emb Lab Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Common Lab Eq (AC)	67.0	67.6	67.5	67.5	67.3	67.2	67.2	67.2	67.3	67.5	67.5	67.6	67.7	68.0	68.1			
Common Power Eq (AC)	0.8	3.5	5.3	6.7	7.2	7.7	8.5	9.5	10.4	11.7	13.0	14.0	15.2	17.0	18.6			
Common Shop Eq (AC)	61.3	61.1	61.0	60.8	60.7	60.5	60.7	60.5	60.4	60.3	60.2	60.0	59.9	59.8	59.7			
Common Communications (AC)	189.9	188.9	188.0	187.5	186.2	185.0	183.7	182.4	181.1	180.3	179.2	178.0	177.1	176.1	175.0			
Common Emb Misc Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Common Misc Eq (AC)	35.2	36.5	37.7	39.2	39.6	40.0	40.3	40.7	41.0	40.9	40.8	40.8	40.8	40.7	41.2			
Total	12,118.4	12,408.0	12,450.5	12,700.6	12,719.8	12,758.7	12,817.5	12,888.6	12,950.0	13,020.8	13,081.7	13,151.2	13,223.9	13,309.7	13,362.7			

	2015		2015		2016		2016		2016		2016	
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Gas

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 ELECTRIC DEPRECIATION AND AMORTIZATION EXPENSE - CURRENT RATES
 JANUARY 2017 - DECEMBER 2017
 (Thousands of Dollars)

		2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	
		January	February	March	April	May	June	July	August	September	October	November	December
Gas Depreciable Plant Balance													
Gas	Lng (AC)	68,072	68,053	69,812	69,794	69,775	69,757	69,833	69,805	73,639	73,665	73,637	73,610
Gas	Gas Tran & Distribution (AC)	6,627,316	6,667,361	6,714,396	6,775,289	6,838,598	6,901,648	6,964,147	7,027,622	7,091,253	7,155,458	7,197,045	7,404,414
Gas	Gas T & D Inter (AC)	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146	23,146
Gas	Capitalized Software - Gas (AC)	8,300	8,198	8,096	7,994	7,892	7,790	7,688	7,585	7,483	7,381	7,279	8,802
Common	Build And Yards (AC)	156,559	156,539	156,530	156,568	156,567	156,554	156,548	156,539	156,513	156,494	156,488	160,631
Common	Capitalized Software - Common (AC)	79,874	82,289	83,891	85,500	87,308	89,498	92,087	93,675	95,942	97,586	99,452	101,831
Common	Computers (AC)	49,950	49,475	49,093	48,824	48,873	48,471	48,157	47,940	47,767	47,584	47,381	47,085
Common	Office Furniture (AC)	10,516	10,506	10,510	10,495	10,488	10,479	10,465	10,458	10,450	10,438	10,428	10,433
Common	Vehicles (AC)	52,584	52,344	52,419	52,258	52,048	52,209	51,804	51,924	52,091	52,365	52,699	54,079
Common	Stores Eq (AC)	1,186	1,177	1,175	1,167	1,161	1,159	1,152	1,145	1,141	1,148	1,145	1,150
Common	Lab Eq (AC)	16,415	16,400	16,417	16,446	16,493	16,541	16,567	16,597	16,653	16,736	16,782	16,878
Common	Power Eq (AC)	3,498	3,557	3,672	3,800	3,912	4,076	4,240	4,375	4,549	4,781	4,981	5,351
Common	Shop Eq (AC)	13,497	13,465	13,500	13,468	13,435	13,403	13,370	13,338	13,305	13,273	13,240	13,208
Common	Communications (AC)	32,273	32,084	31,895	31,706	31,518	31,474	31,320	31,137	31,020	30,874	30,757	30,580
Common	Misc Eq (AC)	10,035	10,038	10,041	10,129	10,127	10,129	10,215	10,215	10,233	10,323	10,340	10,926
Gas Total		7,153,221	7,194,632	7,244,593	7,306,583	7,371,341	7,436,331	7,500,738	7,565,500	7,635,185	7,701,252	7,744,801	7,962,123

Book Depreciation Rates		Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate	Current Rate
Gas	Lng (AC)	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%	0.3078%
Gas	Gas Tran & Distribution (AC)	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%	0.1673%
Gas	Gas T & D Inter (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Gas	Capitalized Software - Gas (AC)	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%
Common	Build And Yards (AC)	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%	0.2650%
Common	Capitalized Software - Common (AC)	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%	1.0096%
Common	Computers (AC)	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%
Common	Office Furniture (AC)	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%
Common	Vehicles (AC)	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%
Common	Stores Eq (AC)	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%
Common	Emb Lab Eq (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Common	Lab Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%
Common	Power Eq (AC)	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%
Common	Shop Eq (AC)	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%
Common	Communications (AC)	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%
Common	Emb Misc Eq (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Common	Misc Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%

Depreciation Expense		2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
		January	February	March	April	May	June	July	August	September	October	November	December
Gas	Lng (AC)	210	210	209	215	215	215	215	215	215	227	227	227
Gas	Gas Tran & Distribution (AC)	11,023	11,087	11,154	11,233	11,335	11,441	11,546	11,651	11,757	11,864	11,971	12,041
Gas	Gas T & D Inter (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Gas	Capitalized Software - Gas (AC)	140	138	137	135	133	132	130	128	126	125	123	121
Common	Build And Yards (AC)	415	415	415	415	415	415	415	415	415	415	415	415
Common	Capitalized Software - Common (AC)	795	806	831	847	863	881	904	930	946	969	985	1,004
Common	Computers (AC)	499	495	490	486	483	484	480	477	475	473	471	469
Common	Office Furniture (AC)	49	49	49	49	49	49	49	48	48	48	48	48
Common	Vehicles (AC)	496	493	491	491	490	488	489	486	487	488	491	494
Common	Stores Eq (AC)	5	5	5	5	5	5	5	5	5	5	5	5
Common	Emb Lab Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common	Lab Eq (AC)	68	68	68	68	69	69	69	69	69	69	70	70
Common	Power Eq (AC)	21	22	22	23	24	24	25	27	27	28	30	31
Common	Shop Eq (AC)	60	59	59	59	59	59	59	59	59	59	58	58
Common	Communications (AC)	180	179	178	177	176	175	175	174	173	172	172	171
Common	Emb Misc Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common	Misc Eq (AC)	42	42	42	42	42	42	42	43	43	43	43	43
Gas Total		14,003	14,068	14,150	14,245	14,358	14,478	14,602	14,725	14,844	14,984	15,108	15,197

Total 174,764

Gas

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ELECTRIC DEPRECIATION AND AMORTIZATION EXPENSE - PROPOSED RATES
JANUARY 2017 - DECEMBER 2017
(Thousands of Dollars)

	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
	January	February	March	April	May	June	July	August	September	October	November	December
Gas Depreciable Plant Balance												
Gas Lng (AC)	68,071.6	68,053.3	69,812.0	69,793.7	69,775.5	69,757.2	69,832.7	69,805.3	73,639.1	73,664.7	73,637.3	73,609.8
Gas Gas Tran & Distribution (AC)	6,627,315.9	6,667,361.1	6,714,395.6	6,775,288.6	6,838,598.3	6,901,648.0	6,964,147.4	7,027,621.9	7,091,253.2	7,155,457.7	7,197,045.4	7,404,413.8
Gas Gas T & D Inter (AC)	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1	23,146.1
Gas Capitalized Software - Gas (AC)	8,300.2	8,198.1	8,096.0	7,993.9	7,891.7	7,789.6	7,687.5	7,585.4	7,483.3	7,381.2	7,279.1	8,801.9
Common Build And Yards (AC)	156,559.4	156,539.3	156,530.0	156,567.8	156,566.6	156,553.9	156,547.7	156,538.9	156,513.2	156,493.5	156,488.2	160,631.1
Common Capitalized Software - Common (AC)	79,873.8	82,289.1	83,890.6	85,499.8	87,307.8	89,497.6	92,086.9	93,674.5	95,942.4	97,586.0	99,451.9	101,830.9
Common Computers (AC)	49,950.3	49,474.8	49,093.0	48,824.0	48,873.5	48,470.6	48,156.8	47,940.1	47,766.6	47,584.1	47,380.6	47,085.2
Common Office Furniture (AC)	10,516.1	10,506.0	10,510.2	10,494.8	10,488.0	10,478.5	10,465.1	10,458.2	10,449.6	10,438.0	10,427.7	10,432.5
Common Vehicles (AC)	52,584.4	52,343.7	52,418.9	52,257.8	52,048.5	52,208.6	51,804.2	51,923.8	52,090.8	52,365.2	52,698.6	54,079.3
Common Stores Eq (AC)	1,185.5	1,177.5	1,175.0	1,166.7	1,160.5	1,158.6	1,151.6	1,144.8	1,140.8	1,148.3	1,145.0	1,149.6
Common Emb Lab Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common Lab Eq (AC)	16,414.7	16,399.6	16,417.4	16,446.2	16,492.7	16,540.6	16,566.9	16,597.4	16,653.3	16,736.2	16,782.1	16,878.1
Common Power Eq (AC)	3,498.0	3,556.6	3,671.6	3,800.1	3,911.6	4,075.9	4,240.1	4,374.6	4,548.7	4,781.1	4,981.1	5,351.1
Common Shop Eq (AC)	13,497.4	13,464.8	13,500.3	13,467.8	13,435.2	13,402.7	13,370.2	13,337.6	13,305.1	13,272.6	13,240.1	13,207.5
Common Communications (AC)	32,272.9	32,084.1	31,895.3	31,706.4	31,517.6	31,474.5	31,319.6	31,136.7	31,019.6	30,874.4	30,757.1	30,579.8
Common Emb Misc Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common Misc Eq (AC)	10,034.5	10,037.8	10,041.2	10,129.2	10,126.9	10,129.0	10,214.7	10,214.8	10,233.0	10,323.0	10,340.4	10,926.1
Gas Total	7,153,220.7	7,194,631.9	7,244,593.1	7,306,582.9	7,371,340.6	7,436,331.4	7,500,737.6	7,565,500.3	7,635,184.9	7,701,252.1	7,744,800.6	7,962,122.9

	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate	Proposed Rate
	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
Book Depreciation Rates												
Gas Lng (AC)	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%	0.2657%
Gas Gas Tran & Distribution (AC)	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%	0.2049%
Gas Gas T & D Inter (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Gas Capitalized Software - Gas (AC)	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%	1.6667%
Common Build And Yards (AC)	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%	0.2125%
Common Capitalized Software - Common (AC)	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%	1.0034%
Common Computers (AC)	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%	0.9900%
Common Office Furniture (AC)	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%	0.4633%
Common Vehicles (AC)	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%	0.9375%
Common Stores Eq (AC)	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%	0.3958%
Common Emb Lab Eq (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Common Lab Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%
Common Power Eq (AC)	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%	0.6250%
Common Shop Eq (AC)	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%	0.4400%
Common Communications (AC)	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%	0.5558%
Common Emb Misc Eq (AC)	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Common Misc Eq (AC)	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%	0.4167%

	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017
	January	February	March	April	May	June	July	August	September	October	November	December
Depreciation Expense												
Gas Lng (AC)	180.9	180.9	180.8	185.5	185.4	185.4	185.3	185.5	185.5	195.7	195.7	195.7
Gas Gas Tran & Distribution (AC)	13,500.9	13,579.4	13,661.4	13,757.8	13,882.6	14,012.3	14,141.5	14,269.5	14,399.6	14,530.0	14,661.5	14,746.7
Gas Gas T & D Inter (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Gas Capitalized Software - Gas (AC)	140.0	138.3	136.6	134.9	133.2	131.5	129.8	128.1	126.4	124.7	123.0	121.3
Common Build And Yards (AC)	332.7	332.7	332.6	332.6	332.7	332.7	332.7	332.7	332.6	332.6	332.5	332.5
Common Capitalized Software - Common (AC)	789.7	801.5	825.7	841.8	857.9	876.0	898.0	924.0	939.9	962.7	979.2	997.9
Common Computers (AC)	499.2	494.5	489.8	486.0	483.4	483.8	479.9	476.8	474.6	472.9	471.1	469.1
Common Office Furniture (AC)	48.8	48.7	48.7	48.7	48.6	48.6	48.5	48.5	48.5	48.4	48.4	48.3
Common Vehicles (AC)	496.3	493.0	490.7	491.4	489.9	488.0	489.5	485.7	486.8	488.4	490.9	494.0
Common Stores Eq (AC)	4.7	4.7	4.7	4.7	4.6	4.6	4.6	4.6	4.5	4.5	4.5	4.5
Common Emb Lab Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common Lab Eq (AC)	68.5	68.4	68.3	68.4	68.5	68.7	68.9	69.0	69.2	69.4	69.7	69.9
Common Power Eq (AC)	21.4	21.9	22.2	22.9	23.8	24.4	25.5	26.5	27.3	28.4	29.9	31.1
Common Shop Eq (AC)	59.5	59.4	59.2	59.4	59.3	59.1	59.0	58.8	58.7	58.5	58.4	58.3
Common Communications (AC)	180.4	179.4	178.3	177.3	176.2	175.2	174.9	174.1	173.1	172.4	171.6	170.9
Common Emb Misc Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common Misc Eq (AC)	41.8	41.8	41.8	41.8	42.2	42.2	42.2	42.6	42.6	42.6	43.0	43.1
Total	16,364.8	16,444.5	16,541.0	16,653.3	16,788.3	16,932.6	17,080.3	17,226.3	17,369.3	17,531.2	17,679.6	17,783.5

Depreciation Expense Adjustment												
Gas Gas Tran & Distribution (AC)	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1
Total	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1	137.1

Depreciation Expense and Adjustment												
Gas Lng (AC)	180.9	180.9	180.8	185.5	185.4	185.4	185.3	185.5	185.5	195.7	195.7	195.7
Gas Gas Tran & Distribution (AC)	13,638.0	13,716.5	13,798.5	13,894.9	14,019.7	14,149.4	14,278.6	14,406.7	14,536.7	14,667.1	14,798.7	14,883.9
Gas Gas T & D Inter (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Gas Capitalized Software - Gas (AC)	140.0	138.3	136.6	134.9	133.2	131.5	129.8	128.1	126.4	124.7	123.0	121.3
Common Build And Yards (AC)	332.7	332.7	332.6	332.6	332.7	332.7	332.7	332.7	332.6	332.6	332.5	332.5
Common Capitalized Software - Common (AC)	789.7	801.5	825.7	841.8	857.9	876.0	898.0	924.0	939.9	962.7	979.2	997.9
Common Computers (AC)	499.2	494.5	489.8	486.0	483.4	483.8	479.9	476.8	474.6	472.9	471.1	469.1
Common Office Furniture (AC)	48.8	48.7	48.7	48.7	48.6	48.6	48.5	48.5	48.5	48.4	48.4	48.3
Common Vehicles (AC)	496.3	493.0	490.7	491.4	489.9	488.0	489.5	485.7	486.8	488.4	490.9	494.0
Common Stores Eq (AC)	4.7	4.7	4.7	4.7	4.6	4.6	4.6	4.6	4.5	4.5	4.5	4.5
Common Emb Lab Eq (AC)	-	-	-	-	-	-	-	-	-	-	-	-
Common Lab Eq (AC)	68.5	68.4	68.3	68.4	68.5	68.7	68.9	69.0	69.2	69.4	69.7	69.9
Common Power Eq (AC)	21.4	21.9	22.2	22.9	23.8	24.4	25.5	26.5	27.3	28.4	29.9	31.1
Common Shop Eq (AC)	59.5	59.4	59.2	59.4	59.3	59.1	59.0	58.8	58.7	58.5	58.4	58.3
Common Communications (AC)	180.4	179.4	178.3	177.3	176.2	175.2	174.9	174.1	173.1	172.4	171.6	170.9
Common Emb Misc Eq (AC)	-	-										

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Taxes Other than Income Taxes - Gas

Revised 12 Months Ended September 30, 2015 After Common Allocation % Change

Adjusted to the 12 Months Ending December 31, 2017

(\$000s)

Line No.		Revised 12 Months Ended September 30, 2015 Per Books	Adjustment for Common Allocation % Change	Revised 12 Months Ended September 30, 2015 After Common Allocation % Change	Normalizations	Changes to Reflect Conditions in the Rate Year	12 Months Ended December 31, 2017	Line No.
	<u>Property Taxes</u>							
1	New York City	\$ 138,814	\$ -	\$ 138,814	\$ -	\$ 45,270	\$ 184,084	1
2	Other	49,162	-	49,162	-	7,390	56,552	2
3	Total Property Taxes	187,976	-	187,976	-	52,660	240,636	3
4	State and Local Taxes on Revenue	34,965	-	34,965	-	3,991	38,956	4
5	Payroll Taxes	7,663	3,151	10,814	-	1,690	12,504	5
6	Sales & Use Tax	367	-	367	-	16	383	6
7	Subsidiary Capital Tax	99	-	99	(99)	-	-	7
8	Public Utility Gross Tax	17,257	-	17,257	-	1,686	18,942	8
9	All Other Taxes	309	-	309	-	13	322	9
10	Total Taxes Other than Income Taxes	<u>\$ 248,636</u>	<u>\$ 3,151</u>	<u>\$ 251,787</u>	<u>\$ (99)</u>	<u>\$ 60,056</u>	<u>\$ 311,744</u>	10

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 COMPUTATION OF LABOR FACTOR TO BRING
 THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015 TO
 THE TWELVE MONTHS ENDED DECEMBER 31, 2017

	Management	Weekly No Progression	Weekly Progression
Average straight time at September 2015	\$ 9,710	\$ 1,455	\$ 1,455
Average straight time at December 2017	\$ 10,301	\$ 1,543	\$ 1,592
Percentage increase	6.09%	6.09%	9.40%

*Progression factor 61.79%
 Blended weekly based on progression factor 8.14%

	Management	Weekly	Total
Total Pay for 12 months ended September 2015	\$685,954,800	\$803,523,000	\$ 1,489,477,800
Percentage of total pay between weekly and management	46.1%	53.9%	100.0%
Labor Factor for rate year ended December 2017	7.19%		
Labor Factor with productivity for rate year ended December 2017	4.96%		

**Productivity factor for rate years:

From October 2015 to December 2015	0.25%
From January 2016 to December 2016	0.9975%
From January 2017 to December 2017	0.9875%
RY 1	2.24%

* Based on 5 year averaged percentage of weekly employees who received progression
 **Based on 1% productivity per year

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
COMPUTATION OF LABOR FACTOR TO BRING
THE TWELVE MONTHS ENDED SEPTEMBER 30, 2015
(Thousands of Dollars)

	Twelve Months Ended <u>September 30, 2015</u>
<u>Union Wages</u>	
Straight Time	\$ 631,890
Premium Time	39,019
Overtime	<u>132,614</u>
Total Union	803,523
 <u>Management Salaries</u>	
Straight Time	596,086
Compensatory Time	36,541
Variable Pay	<u>53,328</u>
Total Management	685,955
 Total Salaries and Wages	 <u>\$ 1,489,478 *</u>

Note:

*Amounts exclude special payroll such as unused vacation, vested vacation and service awards

<u>Weekly Employees</u>			Per Week	Per Week
			<u>With progression</u>	<u>Without progression</u>
Straight Time Average Sep 2015			\$1,454.89	\$1,454.89
October-15	1.006	Progression	1464.13	\$ 1,454.89
November-15			1464.13	1454.89
December-15			1464.13	1454.89
January-16			1464.13	1454.89
February-16	1.006	Progression	1472.77	1454.89
March-16			1472.77	1454.89
April-16			1472.77	1454.89
May-16			1472.77	1454.89
June-16			1472.77	1454.89
July-16	1.03	Wage Award	1516.95	1498.54
August-16			1516.95	1498.54
September-16			1516.95	1498.54
October-16	1.006	Progression	1526.58	1498.54
November-16			1526.58	1498.54
December-16			1526.58	1498.54
January-17			1526.58	1498.54
February-17	1.006	Progression	1535.60	1498.54
March-17			1535.60	1498.54
April-17			1535.60	1498.54
May-17			1535.60	1498.54
June-17			1535.60	1498.54
July-17	1.03	Wage Award	1581.66	1543.49
August-17			1581.66	1543.49
September-17			1581.66	1543.49
October-17	1.006	Progression	1591.71	1543.49
November-17			1591.71	1543.49
December-17			1591.71	1543.49
January-18			1591.71	1543.49
February-18	1.006	Progression	1601.10	1543.49
March-18			1601.10	1543.49
April-18			1601.10	1543.49
May-18			1601.10	1543.49
June-18			1601.10	1543.49
July-18	1.03	Wage Award	1649.13	1589.80
August-18			1649.13	1589.80
September-18			1649.13	1589.80
October-18	1.006	Progression	1659.60	1589.80
November-18			1659.60	1589.80
December-18			1659.60	1589.80
January-19			1659.60	1589.80
February-19	1.006	Progression	1669.40	1589.80
March-19			1669.40	1589.80
April-19			1669.40	1589.80
May-19			1669.40	1589.80
June-19			1669.40	1589.80
July-19	1.03	Wage Award	1719.48	1637.49
August-19			1719.48	1637.49
September-19			1719.48	1637.49
October-19	1.006	Progression	1730.40	1637.49
November-19			1730.40	1637.49
December-19			1730.40	1637.49

<u>Management</u>			<u>Per Month</u>
Straight Time Average for September 2015			\$9,710
October-15			9710.00
November-15			9710.00
December-15			9710.00
January-16			9710.00
February-16			9710.00
March-16			9710.00
April-16	1.03	Merit	10001.30
May-16			10001.30
June-16			10001.30
July-16			10001.30
August-16			10001.30
September-16			10001.30
October-16			10001.30
November-16			10001.30
December-16			10001.30
January-17			10001.30
February-17			10001.30
March-17			10001.30
April-17	1.03	Merit	10301.34
May-17			10301.34
June-17			10301.34
July-17			10301.34
August-17			10301.34
September-17			10301.34
October-17			10301.34
November-17			10301.34
December-17			10301.34
January-18			10301.34
February-18			10301.34
March-18			10301.34
April-18	1.03	Merit	10610.38
May-18			10610.38
June-18			10610.38
July-18			10610.38
August-18			10610.38
September-18			10610.38
October-18			10610.38
November-18			10610.38
December-18			10610.38
January-19			10610.38
February-19			10610.38
March-19			10610.38
April-19	1.03	Merit	10928.69
May-19			10928.69
June-19			10928.69
July-19			10928.69
August-19			10928.69
September-19			10928.69
October-19			10928.69
November-19			10928.69
December-19			10928.69

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 COMPUTATION OF LABOR FACTOR TO BRING
 THE TWELVE MONTHS ENDED DECEMBER 31, 2017 TO
 THE TWELVE MONTHS ENDED DECEMBER 31, 2018

	Management	Weekly No Progression	Weekly Progression
Average straight time at December 2017	\$ 10,301	\$ 1,543	\$ 1,592
Average straight time at December 2018	\$ 10,610	\$ 1,590	\$ 1,660
Percentage increase	3.00%	3.00%	4.27%

*Progression factor 61.79%
 Blended weekly based on progression factor 3.78%

	Management	Weekly	Total
Total Pay for 12 months ended September 2015	\$685,954,800	\$803,523,000	\$ 1,489,477,800
Percentage of total pay between weekly and management	46.1%	53.9%	100.0%

Labor Factor for rate year ended December 2018 3.42%
 Labor Factor with productivity for rate year ended December 2018 2.42%

**Productivity factor for rate years:

From October 2015 to December 2015	0.25%
From January 2016 to December 2016	0.9975%
From January 2017 to December 2017	0.9875%
RY 1	2.24%

* Based on 5 year averaged percentage of weekly employees who received progression

**Based on 1% productivity per year

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 COMPUTATION OF LABOR FACTOR TO BRING
 THE TWELVE MONTHS ENDED DECEMBER 31, 2018 TO
 THE TWELVE MONTHS ENDED DECEMBER 31, 2019

	Management	Weekly No Progression	Weekly Progression
Average straight time at December 2018	\$ 10,610	\$ 1,590	\$ 1,660
Average straight time at December 2019	\$ 10,929	\$ 1,637	\$ 1,730
Percentage increase	3.00%	3.00%	4.27%

*Progression factor 61.79%
 Blended weekly based on progression factor 3.78%

	Management	Weekly	Total
Total Pay for 12 months ended September 2015	\$685,954,800	\$803,523,000	\$ 1,489,477,800
Percentage of total pay between weekly and management	46.1%	53.9%	100.0%

Labor Factor for rate year ended December 2019 3.42%
 Labor Factor with productivity for rate year ended December 2018 2.42%

**Productivity factor for rate years:

From October 2015 to December 2015	0.25%
From January 2016 to December 2016	0.9975%
From January 2017 to December 2017	0.9875%
RY 1	2.24%

* Based on 5 year averaged percentage of weekly employees who received progression

**Based on 1% productivity per year

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Statement of Gas Cost Elements
Revised 12 Months Ended September 30, 2015 After Common Allocation % Change
(\$000s)

Line No.	PRODUCTION		TRANSMISSION		DISTRIBUTION		CUSTOMER		ADMIN & GENERAL	Total	Line No.	
	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	ACCOUNTS	SERVICE				
1	Fuel and Purchased Power	\$ 403,716	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 403,716	1
2	A&G, Health Ins. Cap.	-	-	-	-	-	-	-	(2,151)	-	(2,151)	2
3	Bargaining Unit Contract Cost	-	-	-	-	-	-	-	(0)	-	(0)	3
4	Company Labor - Central Engineering	-	-	-	-	-	-	-	-	-	-	4
5	Company Labor - Construction Management	-	-	-	-	130	4,175	-	-	54	4,360	5
6	Company Labor - Corporate & Shared Services	36	29	258	167	11,752	776	2,045	215	20,578	35,856	6
7	Company Labor - Customer Operations	-	-	-	-	2,087	-	21,174	171	166	23,598	7
8	Company Labor - Electric Operations	-	-	-	-	553	30	154	997	125	1,858	8
9	Company Labor - Gas Operations	1,333	1,000	4,959	3,754	34,677	17,657	0	-	276	63,656	9
10	Company Labor - Production	-	-	-	-	-	-	-	-	-	-	10
11	Company Labor - Steam Distribution	-	-	-	-	-	-	-	-	-	-	11
12	Company Labor - Substation Operations (SSO)	-	-	-	-	-	-	-	-	0	0	12
13	Company Labor - System & Transmission Operations (STO)	-	-	-	-	-	-	-	-	-	-	13
14	Corporate & Shared Services	-	-	-	-	1,114	(1)	67	10	2,975	4,165	14
15	Corporate Fiscal Expense	-	-	-	-	-	-	-	-	879	879	15
16	Customer Billing Postage	-	-	-	-	-	-	2,795	-	-	2,795	16
17	Demand Response Program	-	-	-	-	-	-	-	0	-	0	17
18	DSM	-	-	-	-	-	-	-	-	-	-	18
19	Duplicate Misc. Charges	0	-	-	-	-	-	-	-	(812)	(811)	19
20	Employee Welfare Expense	-	-	-	-	-	-	-	-	23,679	23,679	20
21	Environmental Affairs	-	-	-	-	607	-	1	-	31	639	21
22	ERRP Major Maintenance	-	-	-	-	-	-	-	-	-	-	22
23	Executive MVP	-	-	-	-	-	-	-	-	1,665	1,665	23
24	External Audit Services	-	-	-	-	-	-	-	-	553	553	24
25	Facilities & Field Services	-	-	-	-	-	-	11	-	2,279	2,290	25
26	Finance & Accounting Operations	-	-	-	-	66	-	6	-	2,878	2,951	26
27	Bond Administration & Bank Fees	-	-	-	-	-	-	30	-	1,695	1,725	27
28	Indian Point Contingency	-	-	-	-	-	-	-	-	-	-	28
29	Information Technology	-	-	-	-	722	-	157	42	868	1,790	29
30	Informational Advertising	-	-	-	-	-	-	-	846	177	1,023	30
31	Injuries & Damages / Workers Compensation	-	-	-	-	-	-	-	-	8,579	8,579	31
32	Institutional Dues & Subscription	-	-	-	-	853	-	-	-	65	918	32
33	Insurance Premium	-	-	-	-	-	-	-	-	6,139	6,139	33
34	Intercompany Shared Services	-	-	-	-	-	-	263	-	(2,825)	(2,562)	34
35	Load Dispatching and PJM Wheeling	-	-	-	-	-	-	-	-	-	-	35
36	New York Facilities	-	-	4,738	1,964	482	135	-	-	-	7,319	36
37	Ops - Central Engineering	-	-	-	-	-	-	-	-	-	-	37
38	Ops - Construction Management	-	-	-	-	44	842	-	-	11	897	38
39	Ops - Customer Operations	-	-	-	-	130	-	4,315	456	424	5,326	39
40	Ops - Electric Operations	-	-	-	-	122	3	37	171	57	391	40
41	Ops - Gas Operations	1,010	782	1,610	1,352	16,549	51,233	0	267	1,145	73,947	41
42	Ops - Interference	-	-	-	0	807	20,694	-	-	-	21,502	42
43	Ops - Production	-	-	-	-	-	-	-	-	-	-	43
44	Ops - Steam Distribution	-	-	-	-	-	-	0	-	-	0	44
45	Ops - Substation Operations (SSO)	-	-	-	-	-	-	-	-	(0)	(0)	45
46	Ops - System & Transmission Operations (STO)	-	-	-	-	-	-	-	-	-	-	46
47	Other Compensation (Long-Term Equity)	-	-	-	-	-	-	-	-	5,978	5,978	47
48	Outside Legal Services	-	-	-	-	-	-	-	-	140	140	48
49	Pension and OPEB Costs	-	-	-	-	-	-	-	-	66,509	66,509	49
50	RCA - Amort of MGP/Superfund	-	-	-	-	-	-	-	-	7,799	7,799	50
51	RCA - Amort. of BQDM	-	-	-	-	-	-	-	-	-	-	51
52	RCA - Amort. of DSM Pilot Program	-	-	-	-	-	-	-	-	-	-	52
53	Regional Gas Greenhouse Initiative (RGGI)	-	-	-	-	-	-	-	-	-	-	53
54	Regulatory Commission Expense - 1&A	-	-	-	-	-	-	-	-	25,900	25,900	54
55	Regulatory Commission Expense - All Other	-	-	-	-	-	-	-	-	1,050	1,050	55
56	Regulatory Commission Expense - General and R&D	-	-	-	-	-	-	-	-	6,986	6,986	56
57	Renewable Portfolio Charges	-	-	-	-	-	-	-	-	-	-	57
58	Rents - ERRP	-	-	-	-	-	-	-	-	-	-	58
59	Rents - General	-	-	-	-	164	-	-	-	144	308	59
60	Rents - Interdepartmental	-	-	-	-	4	-	-	-	-	4	60
61	Research & Development	-	-	-	-	3,203	(0)	-	-	134	3,337	61
62	Security	-	-	-	-	-	-	-	-	148	148	62
63	Smart Grid	-	-	-	-	-	-	-	-	-	-	63
64	Storm Reserve	-	-	-	-	-	-	-	-	-	-	64
65	System Benefit Charge	-	-	-	-	-	-	-	37,176	-	37,176	65
66	Uncollectible Reserve - Customer	-	-	-	-	-	-	11,844	-	-	11,844	66
67	Uncollectible Reserve - Sundry	-	-	-	-	-	-	-	-	97	97	67
68	Worker's Comp NYS Assessment	-	-	-	-	-	-	-	-	1,072	1,072	68
69	All Other	-	-	-	-	-	-	11	80	273	364	69
70	Company Labor - Fringe Benefit Adjustment	-	-	-	-	-	-	-	-	-	-	70
71		-	-	-	-	-	-	-	-	-	-	71
72	Total Operation & Maintenance Expenses	\$ 406,094	\$ 1,811	\$ 11,565	\$ 7,237	\$ 74,067	\$ 95,545	\$ 42,911	\$ 40,430	\$ 185,739	\$ 865,400	72

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Summary of Gas Normalizing Adjustments by Element of Expense in the Rate Year
(\$000s)

Line No.	PRODUCTION		TRANSMISSION		DISTRIBUTION		CUSTOMER		ADMIN & GENERAL	Total	Line No.							
	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	ACCOUNTS	SERVICE										
1										\$ -	1							
2										-	2							
3										-	3							
4										-	4							
5										-	5							
6										-	6							
7										-	7							
8										-	8							
9										-	9							
10										-	10							
11										-	11							
12										-	12							
13										-	13							
14										-	14							
15										-	15							
16										-	16							
17										-	17							
18										-	18							
19										-	19							
20										-	20							
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67										-	67							
68										-	68							
69										-	69							
70										-	70							
71										-	71							
72											72							
	\$	-	\$	-	\$	-	\$	1	\$	-	\$	17	\$	-	\$	(38,890)	\$	(38,872)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Summary of Gas Program Changes by Element of Expense in the Rate Year
(\$000s)

Line No.	PRODUCTION		TRANSMISSION		DISTRIBUTION		CUSTOMER		ADMIN & GENERAL	Total	Line No.											
	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	ACCOUNTS	SERVICE														
1	\$	(4,530)								\$	(4,530)	1										
2											-	2										
3									72		72	3										
4											-	4										
5											-	5										
6									2,034		2,034	6										
7									19		19	7										
8					572						572	8										
9					549	9,673					10,222	9										
10											-	10										
11											-	11										
12											-	12										
13											-	13										
14											-	14										
15					170				250		420	14										
16									91		91	15										
17											-	16										
18											-	17										
19											-	18										
20									4,675		4,675	19										
21											-	20										
22											-	21										
23											-	22										
24											-	23										
25									108		108	24										
26									239		239	25										
27											-	26										
28									22		22	27										
29											-	28										
30									812		812	29										
31											-	30										
32									(756)		(756)	31										
33									(183)		(183)	32										
34									711		711	33										
35											-	34										
36											-	35										
37											-	36										
38											-	37										
39								915	565		1,480	38										
40						28					28	39										
41					1,000	296	11,624	827			13,747	40										
42							5,052				5,052	41										
43											-	42										
44											-	43										
45											-	44										
46											-	45										
47											-	46										
48									(24)		(24)	47										
49											-	48										
50									(30,206)		(30,206)	49										
51											-	50										
52											-	51										
53											-	52										
54											-	53										
55											-	54										
56									(140)		(140)	55										
57											-	56										
58											-	57										
59											-	58										
60											0	59										
61									84		84	60										
62									91		91	61										
63											-	62										
64											-	63										
65									(22,643)		(22,643)	64										
66								1,330			1,330	65										
67									25		25	66										
68									(613)		(613)	67										
69											-	68										
70									2,604		2,604	69										
71											-	70										
72											-	71										
72	Total Operation & Maintenance Expenses	\$	(4,530)	\$	-	\$	-	\$	1,000	\$	1,615	\$	26,349	\$	3,072	\$	584	\$	(42,746)	\$	(14,656)	72

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 Details of Electric and Gas Normalizations and Program Changes by Programs
 (\$000s)

EOE	Type of Expense	Testimony	Common Norm. & Pgm Change			Electric Normalizations & Program Changes				Gas Normalizations & Program Changes			
			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas
Company Labor - Corporate & Shared Services													
R&D - normalize avg staffing levels 2.4 people under budgeted levels	A&G	Shared Services Panel	324		324	77.60%	251		251	15.95%	52		52
8 Sr. Instructors - Gas Expansion Training	A&G	Shared Services Panel			-				-		920		920
2 Senior Procurement Specialists - Gas Expansion Program	A&G	Shared Services Panel		200	200	72.05%	-	144	144	14.81%	-	30	30
1 HR Sr. Specialist - Gas Expansion Recruitment to increase workforce by over 1000 employees over the next 5 years	A&G	Shared Services Panel		115	115	77.60%	-	89	89	15.95%	-	18	18
3 Sr. Specialists - Security - Normalize Enterprise Suite Project staff who were capitalizing their labor; project will end 12/31/15 and will be performing expense type of work going forward	A&G	Shared Services Panel	150		150	72.05%	108	-	108	14.81%	22	-	22
2 Technical Specialists - Cyber Security - to accommodate anticipated increase in caseload dealing with malware infection, network breach, and inappropriate use of Company electronic assets	A&G	Shared Services Panel		240	240	72.05%	-	173	173	14.81%	-	36	36
2 Systems Analyst - Enterprise Security Software Suite	A&G	Shared Services Panel		240	240	72.05%	-	173	173	14.81%			
1 IR Project Specialist - Digital Customer Experience (DCX)	A&G	Customer Operations Panel		116	116	84.00%	-	97	97	16.00%	-	19	19
3 Public Affairs Digital Communications Project Specialists - Digital Customer Experience (DCX)	A&G	Customer Operations Panel		348	348	84.00%	-	292	292	16.00%	-	56	56
4.4 IR Security Analyst - Cybersecurity	A&G	Shared Services Panel		350	350	72.05%	-	252	252	14.81%	-	52	52
3 IR Systems Analyst - Electric Ops Support	A&G	Shared Services Panel		360	360	72.05%	-	259	259	14.81%	-	53	53
2 IR Systems Analyst - Gas Ops Support	A&G	Shared Services Panel		240	240	72.05%	-	173	173	14.81%	-	36	36
13 IR Systems Analyst - Enterprise Data Analytics Ops	A&G	Shared Services Panel	1,650	1,650	1,650	72.05%	-	1,189	1,189	14.81%	-	244	244
2 IR Systems Analyst - Application Architecture	A&G	Shared Services Panel		240	240	72.05%	-	173	173	14.81%	-	36	36
1 Emerg Mgmt Senior Specialist - normalize delay in hiring	A&G	Shared Services Panel		78	78	77.60%	61	-	61	15.95%	12	-	12
2 Emerg Mgmt Project Specialist - normalize delay in hiring	A&G	Shared Services Panel	100		100	77.60%	78	-	78	15.95%	16	-	16
1 Emerg Mgmt Project Specialist - normalize delay in hiring	A&G	Shared Services Panel		8	8	77.60%	6	-	6	15.95%	1	-	1
1 Emerg Mgmt Senior Specialist - normalize delay in hiring	A&G	Shared Services Panel		12	85	77.60%	9	66	75	15.95%	2	14	15
1 Emerg Mgmt Dept. Mgr. - normalize delay in hiring	A&G	Shared Services Panel		91	91	77.60%	71	-	71	15.95%	15	-	15
1 Emerg Mgmt Dept. Mgr. - normalize delay in hiring	A&G	Shared Services Panel	106		106	77.60%	82	-	82	15.95%	17	-	17
4 Energy Mgmt Senior Analyst - normalize unfilled positions	A&G	Electricity Supply Panel			-		158		158				-
3 Energy Mgmt Senior Planning Analyst - normalize unfilled positions	A&G	Electricity Supply Panel			-		215		215				-
2 Sr Analyst - TODRS to meet needs of REV effort	Distribution - Operations	Electricity Supply Panel			-		-	140	140				-
1 Sr Planning Analyst - MetrixDR Upgrade	Distribution - Operations	Electricity Supply Panel			-		-	100	100				-
1 Energy Mgmt IR Support - support of Distributed System Platform (DSP) System Phase 0 (nMarket system)	A&G	Electricity Supply Panel			-		-	100	100				-
1 Energy Mgmt Analyst - normalize unfilled position	A&G	Gas Supply Panel			-						60		60
2 Energy Mgmt Senior Analyst - normalize unfilled positions	A&G	Gas Supply Panel			-						83		83
1 Energy Mgmt Section Manager - normalize unfilled positions	A&G	Gas Supply Panel			-						58		58
2 Energy Mgmt Senior Analyst - support update to Transportation Customer Information System (TCIS)	A&G	Gas Supply Panel			-							200	200
3 Sr. Planning Analysts - O&M Governance Process	A&G	Accounting Panel		330	330	77.60%	-	256	256	15.95%	-	53	53
5 Project Specialists - Compliance Assessment System	A&G	Accounting Panel		650	650	72.05%	-	468	468	14.81%	-	96	96
1 Specialist - Compliance Assessment System	A&G	Accounting Panel		80	80	72.05%	-	58	58	14.81%	-	12	12
1 System Analyst - Compliance Assessment System	A&G	Accounting Panel		130	130	72.05%	-	94	94	14.81%	-	19	19
6 Analysts - Strategic Planning - to address REV process, lower operational/financial risk, improve long-range planning, enhance customer's experience and safety	A&G	Accounting Panel		540	540	72.05%	-	389	389	14.81%	-	80	80
3 Managers - Strategic Planning - to address REV process, lower operational/financial risk, improve long-range planning, enhance customer's experience and safety	A&G	Accounting Panel		420	420	72.05%	-	303	303	14.81%	-	62	62
To normalize the test year level for Management Variable Pay	Production - Operations	Accounting Panel			-				-				-
To normalize the test year level for Management Variable Pay	Production - Maintenance	Accounting Panel			-				-				-
To normalize the test year level for Management Variable Pay	Transmission - Operations	Accounting Panel			-		1		1				-
To normalize the test year level for Management Variable Pay	Transmission - Maintenance	Accounting Panel			-				-				-
To normalize the test year level for Management Variable Pay	Distribution - Operations	Accounting Panel			-		2		2		1		1
To normalize the test year level for Management Variable Pay	Distribution - Maintenance	Accounting Panel			-		3		3				-
To normalize the test year level for Management Variable Pay	Customer Accounts	Accounting Panel			-		3		3		1		1
To normalize the test year level for Management Variable Pay	Customer Service	Accounting Panel			-				-				-
To normalize the test year level for Management Variable Pay	A&G	Accounting Panel			-		3		3		1		1
			869	6,334	7,203		1,051	4,989	6,040		341	2,034	2,375
Corporate & Shared Services													
Gas Expansion Training Learning Center Materials & Supplies	Distribution - Operations	Shared Services Panel			-				-		170		170
Corporate-Wide Diversity & Inclusion Training	A&G	Shared Services Panel		300	300	77.60%	-	233	233	15.95%	-	48	48
Emergency Management's Enhancing New Risk Planning, Training, and Exercise Program	A&G	Shared Services Panel		175	175	77.60%	-	136	136	15.95%	-	28	28
Emergency Management's System Emergency Assignment Program Software	A&G	Shared Services Panel		69	69	77.60%	-	54	54	15.95%	-	11	11

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			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas
Legal - Compliance Assessment System	A&G	Accounting Panel		1,105	1,105	72.05%	-	796	796	14.81%	-	164	164
			-	544	544		-	1,218	1,218		-	420	250
Company Labor - Customer Operations													
normalize out amounts in Cost Center 1333, CUST OPS TEAM TELECOM APP MGMT because these costs have been filed under Rider X.	A&G	Accounting Panel					(218)		(218)		(36)		(36)
1 Senior Specialist - Community Distributed Generation	Customer Accounts	Customer Operations Panel						117	117				
1 Project Specialist - Digital Customer Experience (DCX)	Customer Service	Customer Operations Panel		116	116	84.00%	-	97	97	16.00%	-	19	19
			-	116	116		(218)	214	(4)		(36)	19	(17)
Ops - Customer Operations													
normalize out amounts in Cost Center 1333, CUST OPS TEAM TELECOM APP MGMT because these costs have been filed under Rider X.	A&G	Accounting Panel					(78)		(78)		(13)		(13)
Community Distributed Generation Program through Order 15-E-0082	Customer Accounts	Customer Operations Panel					-	220	220		-	-	-
Outreach	Customer Service	Customer Operations Panel		869	869	84.00%	-	730	730	16.00%	-	139	139
Field Operations Technical - normalization of items that were receipted after test year due to finalization of contract renewals	Customer Accounts	Customer Operations Panel	101		101	84.00%	85	-	85	16.00%	16	-	16
Field Operations Technical	Customer Accounts	Customer Operations Panel		418	418	84.00%	-	351	351	16.00%	-	67	67
Collection Agency Fees	Customer Accounts	Customer Operations Panel		109	109	84.00%	-	92	92	16.00%	-	17	17
Credit Card Fees	Customer Accounts	Customer Operations Panel		4,306	4,306	84.00%	-	3,617	3,617	16.00%	-	689	689
Customer Interaction Center	Customer Accounts	Customer Operations Panel		803	803	84.00%	-	675	675	16.00%	-	128	128
Off-System Billing Support	Customer Accounts	Customer Operations Panel		83	83	84.00%	-	70	70	16.00%	-	13	13
Digital Customer Experience (DCX)	Customer Service	Customer Operations Panel		2,663	2,663	84.00%	-	2,237	2,237	16.00%	-	426	426
			101	9,251	9,352		7	7,991	7,998		3	1,480	1,483
Company Labor - Electric Ops													
Electric Operations:													
normalize in \$6,054K related to storm reserve reclassified out of O&M and into Deferred Storm Costs on 11/2014 & 12/2014	Distribution - Maintenance	Electric Infrastructure & Operations Panel					6,054		6,054				
Electric Ops - Emergency Response - includes AMI savings in outage mgmt beginning in 2018	Distribution - Maintenance	Electric Infrastructure & Operations Panel						(36,181)	(36,181)				
Electric Ops - Maintenance Associated With Capital - Double Pole Reduction program	Distribution - Maintenance	Electric Infrastructure & Operations Panel						2,865	2,865				
Electric Ops - Transformers (Inspections & Repairs) - CINDE repair program; includes AMI savings in distribution Transformers beginning in 2018	Distribution - Operations	Electric Infrastructure & Operations Panel						(3,587)	(3,587)				
Electric Ops - Structures/Poles (Manholes, SVC Box/URD) - reduce work-on-hand for SIP repairs and use of contractors over 5 yrs to levelize inspections	Distribution - Operations	Electric Infrastructure & Operations Panel						718	718				
Electric Ops - Tree Trimming - beginning of a new cycle	Distribution - Maintenance	Electric Infrastructure & Operations Panel						(768)	(768)				
Electric Ops - Street Lights - address higher number of service failures due to winter 2014/2015	Distribution - Maintenance	Electric Infrastructure & Operations Panel						(473)	(473)				
Electric Ops - Meters & Other Customer EQT - includes AMI savings in interval metering beginning in 2018	Distribution - Operations	Electric Infrastructure & Operations Panel						(5,907)	(5,907)				
Electric Ops - Field Ops/Unit SS/Other O&M - maintenance of unit s/s and grounds	Distribution - Operations	Electric Infrastructure & Operations Panel						(2,239)	(2,239)				
Electric Ops - Engineering & services - new DRI group and staffing requirements in order to meet the DSIP guidance	Distribution - Operations	Electric Infrastructure & Operations Panel						12,349	12,349			572	572
							6,054	(33,223)	(27,169)		-	572	572
AMI:													
AMI Expenses - IT Support, Operations, Network Equipment Failure (83% Electric) - per October 2015 Business Case Submittal	Distribution - Maintenance	Advanced Metering Infrastructure Panel (AMI)						1,136	1,136				
			-	-	-		6,054	(32,087)	(26,033)		-	572	572
Ops - Electric Operations													
Electric Operations:													
normalize out \$3.6M related to Superstorm Sandy Deferral Petition Write-Off (Case 13-S-0195)	Production - Operations	Accounting Panel											
normalize in \$4,272K related to storm reserve reclassified out of O&M and into Deferred Storm Costs on 11/2014 & 12/2014	Distribution - Maintenance	Electric Infrastructure & Operations Panel						4,272	4,272				
Electric Ops - Emergency Response - includes AMI savings in outage mgmt beginning in 2018	Distribution - Maintenance	Electric Infrastructure & Operations Panel							33,618			33,618	
Electric Ops - Maintenance Associated With Capital - Double Pole Reduction program	Distribution - Maintenance	Electric Infrastructure & Operations Panel						4,596	4,596				

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			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas		
Electric Ops - Transformers (Inspections & Repairs) - CINDE repair program; includes AMI savings in distribution Transformers beginning in 2018	Distribution - Operations	Electric Infrastructure & Operations Panel						7,123	7,123						
Electric Ops - Structures/Poles (Manholes, SVC Box/URD) - reduce work-on-hand for SIP repairs and use of contractors over 5 yrs to levelize inspections	Distribution - Operations	Electric Infrastructure & Operations Panel						18,427	18,427						
Electric Ops - Tree Trimming - beginning of a new cycle	Distribution - Maintenance	Electric Infrastructure & Operations Panel						1,994	1,994						
Electric Ops - Street Lights - address higher number of service failures due to winter 2014/2015	Distribution - Maintenance	Electric Infrastructure & Operations Panel						1,545	1,545						
Electric Ops - Meters & Other Customer EQT - includes AMI savings in interval metering beginning in 2018	Distribution - Operations	Electric Infrastructure & Operations Panel						5,618	5,618						
Electric Ops - Field Ops/Unit SS/Other O&M - maintenance of unit s/s and grounds	Distribution - Operations	Electric Infrastructure & Operations Panel						3,653	3,653						
Electric Ops - Engineering & services - new DRI group and staffing requirements in order to meet the DSIP guidance	Distribution - Operations	Electric Infrastructure & Operations Panel						(5,039)	(5,039)				28	28	
								4,272	71,535	75,807			-	28	28
AMI:															
AMI Expenses - Change Management (83% Electric) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)						830	830						
AMI Expenses - Additional HeadEnd Modules, Oracle OMS AMI Adapter, Core Cloud O&M, Analytics Cloud O&M, Other Software O&M, Communications Costs, O-Power (83% Electric) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)						1,901	1,901						
AMI Expenses - Site Leases (Communications Sites) (83% Electric) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)						1,308	1,308						
								-	-	-					
								4,272	75,574	79,846				28	28
Company Labor - Gas Operations															
Gas Operations:															
Gas Ops - Service Line Definition	Distribution - Maintenance	Gas Infrastructure and Operations Panel											5,500	5,500	
Gas Ops - 7 employees - New QA Group	Distribution - Maintenance	Gas Infrastructure and Operations Panel											828	828	
Gas Ops - MRP - Capital Related Maintenance	Distribution - Maintenance	Gas Infrastructure and Operations Panel											1,623	1,623	
Gas Ops - additional Engineering staff needed for increased capital projects, mainly the main replacement program	Distribution - Maintenance	Gas Infrastructure and Operations Panel											1,128	1,128	
Gas Ops - additional Engineering staff needed for increased capital projects, mainly the main replacement program	Distribution - Maintenance	Gas Infrastructure and Operations Panel											361	361	
Gas Ops - Leaks Repair/Other	Distribution - Operations	Gas Infrastructure and Operations Panel											549	549	
													9,989	9,989	
AMI:															
AMI Expenses - IT Support, Operations, Network Equipment Failure (17% Gas) - per October 2015 Business Case Submittal	Distribution - Maintenance	Advanced Metering Infrastructure Panel (AMI)											233	233	
													-	10,222	10,222
Ops - Gas Operations															
Gas Operations:															
Gas Ops - Service Line Definition	Distribution - Maintenance	Gas Infrastructure and Operations Panel											5,500	5,500	
Gas Ops - QA Additional Expenses	Distribution - Maintenance	Gas Infrastructure and Operations Panel											496	496	
Gas Ops - MRP - Capital Related Maintenance	Distribution - Maintenance	Gas Infrastructure and Operations Panel											4,748	4,748	
Gas Ops - Leak Repairs/Other	Distribution - Maintenance	Gas Infrastructure and Operations Panel											880	880	
Gas Ops - LNG Plant coating	Transmission - Maintenance	Gas Infrastructure and Operations Panel											1,000	1,000	
Gas Ops - Leaks Repair/Other	Distribution - Operations	Gas Infrastructure and Operations Panel											296	296	
													12,920	12,920	
AMI:															
AMI Expenses - Change Management (17% Gas) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)											170	170	
AMI Expenses - Additional HeadEnd Modules, Oracle OMS AMI Adapter, Core Cloud O&M, Analytics Cloud O&M, Other Software O&M, Communications Costs, O-Power (17% Gas) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)											389	389	

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			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas	
AMI Expenses - Site Leases (Communications Sites) (17% Gas) - per October 2015 Business Case Submittal	Customer Accounts	Advanced Metering Infrastructure Panel (AMI)												
			-	-	-	-	-	-	-	-	-	268	268	13,747
Company Labor - Substation Operations (SSO)														
1 Manager - Physical Security	Transmission - Operations	Electric Infrastructure & Operations Panel						150	150					
3 Specialists - Physical Security	Transmission - Operations	Electric Infrastructure & Operations Panel			-			270	270					
3 Mtce Mech - SF6 Soft Overhaul (shift in labor from capital to O&M)	Transmission - Operations	Electric Infrastructure & Operations Panel						447	447					
2 Mtce Mech - SF6 GIS Bus Refurbishment (shift in labor from capital to O&M)	Transmission - Operations	Electric Infrastructure & Operations Panel						298	298					
			-	-	-	-	-	1,165	1,165	-	-	-	-	-
Ops - Substation Operations (SSO)														
Dedicated Security Group/Guard services to enhance physical security at SSO facilities	Transmission - Operations	Electric Infrastructure & Operations Panel						250	250					
SF6 Soft Overhaul	Transmission - Operations	Electric Infrastructure & Operations Panel						50	50					
SF6 GIS Bus Refurbishment	Transmission - Operations	Electric Infrastructure & Operations Panel			-			200	200					
			-	-	-	-	-	500	500	-	-	-	-	-
Company Labor - Production														
Transfer Hudson Ave. Substation Expenses from Steam to Electric	Production - Operations	Electric Infrastructure & Operations Panel			-			153	153					
			-	-	-	-	-	153	153	-	-	-	-	-
Ops - Production														
Transfer Hudson Ave. Substation Expenses from Steam to Electric	Production - Operations	Electric Infrastructure & Operations Panel			-			236	236					
To reflect forecasted costs for Other Fuel Charges	Production - Operations	Accounting Panel						(2,036)	(2,036)					
To reflect forecasted costs for Sewer Charges	Production - Operations	Accounting Panel												
To reflect forecasted costs for Water & Chemicals	Production - Operations	Accounting Panel												
			-	-	-	-	-	(1,800)	(1,800)	-	-	-	-	-
Bond Administration & Bank Fees														
Rating Agencies Fees (Bloomberg, Moody's, S&P) increase based on a 3-year average	A&G	Accounting Panel		127	127		77.60%	-	99	99	15.95%	-	20	20
Bank of New York Mellon Trustee Fees based on expected new bonds issued less bonds maturing	A&G	Accounting Panel		10	10		77.60%	-	8	8	15.95%	-	2	2
			-	137	137	-	-	106	106	-	-	22	22	-
Information Technology														
Normalize 3 months of prepayments to Computer Associates done through an authority letter for a 12 month period (Jan - Dec 2015)	A&G	Shared Services Panel	434		434		77.60%	337	-	337	15.95%	69	-	69
Maintenance for System Software	A&G	Shared Services Panel		459	459		72.05%	-	331	331	14.81%	-	68	68
Cyber Security	A&G	Shared Services Panel		600	600		72.05%	-	432	432	14.81%	-	89	89
Cloud Computing - IaaS	A&G	Shared Services Panel	1,000		1,000		72.05%	-	721	721	14.81%	-	148	148
Cloud Computing - SaaS	A&G	Shared Services Panel		900	900		72.05%	-	648	648	14.81%	-	133	133
Mainframe Software Maintenance	A&G	Shared Services Panel		47	47		72.05%	-	34	34	14.81%	-	7	7
Software Maintenance	A&G	Shared Services Panel	1,802		1,802		72.05%	-	1,298	1,298	14.81%	-	267	267
Telecom - Frame Delay Decom.	A&G	Shared Services Panel		675	675		72.05%	-	486	486	14.81%	-	100	100
			434	5,483	5,917	-	-	337	3,951	4,287	-	69	812	881
Rents - Interdepartmental														
To reflect East River Station interdepartmental rent for the rate year	Production - Operations	Accounting Panel			-				(36)	(36)				
To reflect Ravenswood Tunnel interdepartmental rent for the rate year	Distribution - Operations	Accounting Panel												
To reflect Common Utility Plant interdepartmental rent for the rate year	A&G	Accounting Panel												
To reflect Ravenswood, Flushing and Astoria Tunnel interdepartmental rent for the rate year	Transmission - Operations	Accounting Panel						6,149	6,149					
To reflect Electric paying 8% of Gas pipeline costs	Transmission - Operations	Accounting Panel						6,859	6,859					
			-	-	-	-	-	12,972	12,972	-	-	-	-	-
Research & Development														

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			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas	
Normalize Sales Tax Credit Adjustment for sales tax paid outside test period	A&G	Shared Services Panel						460	460	920		84	84	168
Normalize reclass credit in April 2014; capitalization of work performed on the Hydra project outside test period	A&G	Shared Services Panel						381	381	762				-
REV - research distributed-level market design, technical platform, integrated system planning & operation, new utility business models, ownership of distributed resources, etc...	A&G	Shared Services Panel							2,000	2,000				-
Normalize additional spending to projected levels based on review of Corporate requirements	A&G	Shared Services Panel						1,901		1,901		(93)		(93)
								2,742	2,841	5,583		(9)	84	75
Security														
Mobile and Physical Forensic Lab Expenses	A&G	Shared Services Panel		167	167	72.05%	-	120	120	14.81%	-	25	25	
2 contracted security guards for Company's Security Operations Center to monitor additional events and alarms generated by the Enterprise Security Software Suite.	A&G	Shared Services Panel		450	450	72.05%	-	324	324	14.81%	-	67	67	
				-	617	617		-	445	445		-	91	91
Steam Storm Costs														
normalize out \$3.6M related to Superstorm Sandy Deferral Petition Write-Off (Case 13-S-0195)	Production - Operations	Accounting Panel		-	-		-	-	-		-	-	-	-
normalize out \$3.6M related to Superstorm Sandy Deferral Petition Write-Off (Case 13-S-0195)	A&G	Accounting Panel		-	-		-	-	-		-	-	-	-
To establish steam storm cost allowance for future storms based on 5 year average of historical cost	A&G	Accounting Panel		-	-		-	-	-		-	-	-	-
Fuel and Purchased Power														
To reflect forecasted fuel expenses	Production - Operations	Accounting Panel		-	-			(200,902)	(200,902)			(4,530)	(4,530)	
Bargaining Unit Contract Cost														
Negotiation and contingency costs associated with Local 1-2 contract expiring 6/2016; Local 3 expiring in 6/2017	A&G	Shared Services Panel		450	450	77.60%	-	349	349	15.95%	-	72	72	
Corporate Fiscal Expense														
To reflect a 3-year average of costs	A&G	Accounting Panel		-	-		-	428	428		-	91	91	
Demand Response Program														
To remove from the revenue requirement an expense that is recovered through the MAC	Customer Service	Accounting Panel		-	-			(16,682)	(16,682)			-	-	-
DSM														
To match DSM expenses to forecasted DSM revenues	Customer Service	Accounting Panel		-	-			59,495	59,495			-	-	-
Employee Welfare Expense														
To reflect Employee Welfare expense for the rate year	A&G	Compensation and Benefits Panel		-	-		-	22,759	22,759		-	4,675	4,675	
Executive MVP														
To eliminate the cost of the executive variable pay plan	A&G	Accounting Panel		-	-			(8,099)	(8,099)		(1,665)	-	(1,665)	
ERRP Major Maintenance														
Normalization to reflect accounting change to combine the current rate allowance for ERRP expenditures and the amortization of deferred ERRP costs.	Production - Maintenance	Accounting Panel		-	-			(1,011)	(1,011)		-	-	-	-
To reflect annual maintenance cost of East River Units 1/2	Production - Maintenance	Accounting Panel		-	-			(4,174)	(4,174)		-	-	-	-
External Audit Fees														
To reflect the latest audit fees available	A&G	Accounting Panel		-	-			(61)	(61)			108	108	
Facilities & Field Services														
Irving Place Exterior Decorative Metals - Store Front Window Restoration	A&G	Shared Services Panel		1,500	1,500	77.60%	-	1,164	1,164	15.95%	-	239	239	
Finance & Accounting Operations														
To normalize out one-time writeoff journal entry related to unbillable charges for Tennessee Gas Billing Order	A&G	Accounting Panel	(2,835)			77.60%	(2,200)		(2,200)	15.95%	(452)		(452)	
Indian Point Contingency														

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EOE	Type of Expense	Testimony	Common Norm. & Pgm Change			Electric Normalizations & Program Changes				Gas Normalizations & Program Changes				
			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas	
To remove from the revenue requirement an expense that is recovered through the MAC	Customer Service	Accounting Panel					(28,500)		(28,500)				-	-
Injuries & Damages / Workers Compensation													-	-
To reflect a 3-year average of costs	A&G		-					(2,523)	(2,523)				(756)	(756)
Institutional Dues & Subscription													-	-
To reflect a 3-year average of costs	A&G	Accounting Panel	-					94	94				(183)	(183)
Insurance Premium													-	-
To reflect projected costs for the rate year	A&G	Accounting Panel	-					3,829	3,829				711	711
Intercompany Shared Services													-	-
Normalization to eliminate the Company's portion of the insurance premiums expense from the Historic Year, which is included under the EOE Insurance Premiums	A&G	Accounting Panel	-					2,424	2,424		498		-	498
Load Dispatching and PJM Wheeling													-	-
To reflect forecasted Load Dispatching and PJM Wheeling costs	Transmission - Operations	Accounting Panel	-					19,868	19,868				-	-
Ops - Interference													-	-
To reflect rate year costs	Distribution - Maintenance	Municipal Infrastructure Support Panel	-					4,803	4,803				5,052	5,052
Other Compensation (Long-Term Equity)													-	-
To normalize out officer's performance based restricted stock compensation and dividends	A&G	Accounting Panel	-					(23,378)	(23,378)		(4,805)		-	(4,805)
To reflected projected non-officer restricted stock for the rate year	A&G	Accounting Panel	-					(115)					(24)	
Pension and OPEB Costs													-	-
To reflect projected costs for the rate year	A&G	Compensation and Benefits Panel	-					(121,913)	(121,913)				(30,206)	(30,206)
RCA - Amort of MGP/Superfund													-	-
To reset the amortization of SIR costs during the Historic Year to zero	A&G	Accounting Panel	-					(41,375)	(41,375)		(7,799)		-	(7,799)
RCA - Amort. of BQDM													-	-
To reset the amortization of BQDM costs during the Historic Year to zero	Customer Service	Accounting Panel	-					(104)	(104)				-	-
RCA - Amort. of DSM Pilot Program													-	-
To reset the amortization of DSM Pilot costs during the Historic Year to zero	Customer Service	Accounting Panel	-					(132)	(132)				-	-
Regional Gas Greenhouse Initiative (RGGI)													-	-
To remove from the revenue requirement an expense that is recovered through the MAC	Production - Operations	Accounting Panel	-					(12,491)	(12,491)				-	-
Regulatory Commission Expense - 18A													-	-
To normalize out the 18-a Surcharge Assessment during the Historic Year	A&G	Accounting Panel	-					(133,490)	(133,490)		(25,900)			(25,900)
Regulatory Commission Expense - All Other													-	-
To reflect a 3 year average of costs	A&G	Accounting Panel	-					(3)	(3)				(140)	(140)
Regulatory Commission Expense - General and R&D													-	-
To reflect most recent NYS PSC Assessment bill	A&G	Accounting Panel	-					1,446	1,446		883			883
Renewable Portfolio Charges/NYSED Clean Energy Fund													-	-
To match RPC expenses to forecasted RPC revenues	Customer Service	Accounting Panel	-					83,038	83,038				-	-
Rents - ERRP													-	-
To reflect annual carrying charges on the investment in the East River repowering project	Production - Operations	Accounting Panel	-					920	920				-	-
Smart Grid													-	-
To normalize out adjusting entry for double-amortization of SGDG costs	A&G	Accounting Panel	-					2,244	2,244				-	-
Storm Reserve													-	-
To reflect 6-year average of costs	Distribution - Maintenance	Accounting Panel	-					3,955	3,955				-	-

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 Details of Electric and Gas Normalizations and Program Changes by Programs
 (\$000s)

EOE	Type of Expense	Testimony	Common Norm. & Pgm Change			Electric Normalizations & Program Changes				Gas Normalizations & Program Changes											
			Normalizations	Program Changes	Total	Electric Allocations	Electric Normalization	Electric Program Changes	Total Electric	Gas Allocations	Gas Normalization	Gas Program Changes	Total Gas								
System Benefit Charge													-	-							
To match SBC expenses to forecasted SBC revenues													(94,965)	(94,965)	(22,643)	(22,643)					
Uncollectible Reserve - Customer													-	-							
To reflect the .76% ratio of Customer A/R write-offs & 23% ESCO Uncollectible rate for the rate year (Electric & Gas)													3,189	3,189	1,330	1,330					
To reflect 3-year average of Net Uncollectibles Write-Offs (Steam)																					
Uncollectible Reserve - Sundry													-	-							
To reflect 2 year average of sundry uncollectible													(3)	(3)	25	25					
Worker's Comp NYS Assessment													-	-							
To reflected projected costs for the rate year													(2,974)	(2,974)	(613)	(613)					
All Other													-	-							
To Normalize out adjusting entry for storm balance													(929)	(929)	-	-					
Company Labor - Fringe Benefit Adjustment													-	-							
To reflect fringe benefits on the program changes & normalizations to the Company Labor EOE's													(3,698)	(3,698)	2,604	2,604					
Total Normalizations & Program Changes per Exhibit AP-5, Schedules 5 and 6													\$ (1,431)	\$ 24,432	\$ 25,836	\$ (248,032)	\$ (149,208)	\$ (397,126)	\$ (38,872)	\$ (14,657)	\$ (53,674)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Statement of Gas Cost Elements
12 Months Ended December 31, 2017
(\$000s)

Line No.	PRODUCTION		TRANSMISSION		DISTRIBUTION		CUSTOMER		ADMIN & GENERAL	Total	Line No.
	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	ACCOUNTS	SERVICE			
1	\$ 399,186	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,186	1
2	-	-	-	-	-	-	-	-	(2,258)	(2,258)	2
3	-	-	-	-	-	-	-	-	75	75	3
4	-	-	-	-	-	-	-	-	-	-	4
5	-	-	-	-	137	4,382	-	-	57	4,576	5
6	-	-	-	-	-	-	-	-	-	-	6
7	38	30	271	175	12,336	814	2,147	225	24,089	40,125	6
8	-	-	-	-	2,191	-	22,225	199	136	24,751	7
9	-	-	-	-	1,181	31	162	1,046	131	2,551	8
10	1,399	1,050	5,205	3,940	36,973	28,686	-	-	289	77,542	9
11	-	-	-	-	-	-	-	-	-	-	10
12	-	-	-	-	-	-	-	-	-	-	11
13	-	-	-	-	-	-	-	-	-	-	12
14	-	-	-	-	-	-	-	-	-	-	13
15	-	-	-	-	1,340	(1)	70	10	3,365	4,784	14
16	-	-	-	-	-	-	-	-	1,012	1,012	15
17	-	-	-	-	-	-	2,916	-	-	2,916	16
18	-	-	-	-	-	-	-	-	-	-	17
19	-	-	-	-	-	-	-	-	(812)	(812)	18
20	-	-	-	-	-	-	-	-	28,354	28,354	19
21	-	-	-	-	633	-	1	-	33	667	20
22	-	-	-	-	-	-	-	-	-	-	21
23	-	-	-	-	-	-	-	-	-	-	22
24	-	-	-	-	-	-	-	-	689	689	23
25	-	-	-	-	-	-	11	-	2,627	2,638	24
26	-	-	-	-	69	-	7	-	2,531	2,607	25
27	-	-	-	-	-	-	31	-	1,792	1,823	26
28	-	-	-	-	-	-	-	-	-	-	27
29	-	-	-	-	754	-	164	44	1,825	2,787	28
30	-	-	-	-	-	-	-	882	185	1,067	29
31	-	-	-	-	-	-	-	-	8,162	8,162	30
32	-	-	-	-	890	-	-	-	(123)	767	31
33	-	-	-	-	-	-	-	-	6,850	6,850	32
34	-	-	-	-	-	-	274	-	(2,428)	(2,154)	33
35	-	-	-	-	-	-	-	-	-	-	34
36	-	-	4,943	2,049	503	141	-	-	-	7,636	35
37	-	-	-	-	-	-	-	-	-	-	36
38	-	-	-	-	46	878	-	-	11	935	37
39	-	-	-	-	136	-	5,473	1,066	429	7,104	38
40	-	-	-	-	156	3	39	179	60	437	39
41	1,053	815	1,680	2,454	17,574	65,578	863	279	1,194	91,490	40
42	-	-	-	-	842	26,861	-	-	-	27,703	41
43	-	-	-	-	-	-	-	-	-	-	42
44	-	-	-	-	-	-	-	-	-	-	43
45	-	-	-	-	-	-	-	-	-	-	44
46	-	-	-	-	-	-	-	-	-	-	45
47	-	-	-	-	-	-	-	-	1,198	1,198	46
48	-	-	-	-	-	-	-	-	146	146	47
49	-	-	-	-	-	-	-	-	36,303	36,303	48
50	-	-	-	-	-	-	-	-	-	-	49
51	-	-	-	-	-	-	-	-	-	-	50
52	-	-	-	-	-	-	-	-	-	-	51
53	-	-	-	-	-	-	-	-	-	-	52
54	-	-	-	-	-	-	-	-	-	-	53
55	-	-	-	-	-	-	-	-	950	950	54
56	-	-	-	-	-	-	-	-	7,869	7,869	55
57	-	-	-	-	-	-	-	-	-	-	56
58	-	-	-	-	-	-	-	-	-	-	57
59	-	-	-	-	171	-	-	-	150	321	58
60	-	-	-	-	4	-	-	-	-	4	59
61	-	-	-	-	3,342	-	-	-	218	3,560	60
62	-	-	-	-	-	-	-	-	250	250	61
63	-	-	-	-	-	-	-	-	-	-	62
64	-	-	-	-	-	-	-	-	-	-	63
65	-	-	-	-	-	-	-	37,176	(22,643)	14,533	64
66	-	-	-	-	-	-	13,174	-	-	13,174	65
67	-	-	-	-	-	-	-	-	122	122	66
68	-	-	-	-	-	-	-	-	479	479	67
69	-	-	-	-	-	-	12	83	284	379	68
70	-	-	-	-	-	-	-	-	2,717	2,717	69
71	-	-	-	-	-	-	-	-	-	-	70
72	\$ 401,676	\$ 1,895	\$ 12,099	\$ 8,618	\$ 79,278	\$ 127,373	\$ 47,569	\$ 41,189	\$ 106,318	\$ 826,015	71

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Statement of Gas Cost Elements
Variation Between Twelve Months Ended December 30, 2017 vs. September 30, 2015
(\$000s)

Line No.	PRODUCTION		TRANSMISSION		DISTRIBUTION		CUSTOMER		ADMIN & GENERAL	Total	Line No.
	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	OPERATION	MAINTENANCE	ACCOUNTS	SERVICE			
1	\$ (4,530)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,530)	1
2	-	-	-	-	-	-	-	-	(107)	(107)	2
3	-	-	-	-	-	-	-	-	75	75	3
4	-	-	-	-	-	-	-	-	-	-	4
5	-	-	-	-	7	207	-	-	3	216	5
6	2	1	13	8	584	38	102	10	3,511	4,269	6
7	-	-	-	-	104	-	1,051	28	(30)	1,153	7
8	-	-	-	-	628	1	8	49	6	693	8
9	66	50	246	186	2,296	11,029	(0)	-	13	13,886	9
10	-	-	-	-	-	-	-	-	-	-	10
11	-	-	-	-	-	-	-	-	-	-	11
12	-	-	-	-	-	-	-	-	(0)	(0)	12
13	-	-	-	-	-	-	-	-	-	-	13
14	-	-	-	-	226	(0)	3	0	390	619	14
15	-	-	-	-	-	-	-	-	133	133	15
16	-	-	-	-	-	-	121	-	-	121	16
17	-	-	-	-	-	-	-	(0)	-	(0)	17
18	-	-	-	-	-	-	-	-	-	-	18
19	(0)	-	-	-	-	-	-	-	(0)	(1)	19
20	-	-	-	-	-	-	-	-	4,675	4,675	20
21	-	-	-	-	26	-	(0)	-	2	28	21
22	-	-	-	-	-	-	-	-	-	-	22
23	-	-	-	-	-	-	-	-	(1,665)	(1,665)	23
24	-	-	-	-	-	-	-	-	136	136	24
25	-	-	-	-	-	-	0	-	348	348	25
26	-	-	-	-	3	-	1	-	(347)	(344)	26
27	-	-	-	-	-	-	1	-	97	98	27
28	-	-	-	-	-	-	-	-	-	-	28
29	-	-	-	-	32	-	7	2	957	997	29
30	-	-	-	-	-	-	-	36	8	44	30
31	-	-	-	-	-	-	-	-	(417)	(417)	31
32	-	-	-	-	37	-	-	-	(188)	(151)	32
33	-	-	-	-	-	-	-	-	711	711	33
34	-	-	-	-	-	-	11	-	397	408	34
35	-	-	-	-	-	-	-	-	-	-	35
36	-	-	205	85	21	6	-	-	-	317	36
37	-	-	-	-	-	-	-	-	-	-	37
38	-	-	-	-	2	36	-	-	0	38	38
39	-	-	-	-	6	-	1,158	610	5	1,778	39
40	-	-	-	-	34	(0)	2	8	3	46	40
41	43	33	70	1,102	1,025	14,345	863	12	49	17,543	41
42	-	-	-	(0)	35	6,167	-	-	-	6,201	42
43	-	-	-	-	-	-	-	-	-	-	43
44	-	-	-	-	-	-	(0)	-	-	(0)	44
45	-	-	-	-	-	-	-	-	0	0	45
46	-	-	-	-	-	-	-	-	-	-	46
47	-	-	-	-	-	-	-	-	(4,780)	(4,780)	47
48	-	-	-	-	-	-	-	-	6	6	48
49	-	-	-	-	-	-	-	-	(30,206)	(30,206)	49
50	-	-	-	-	-	-	-	-	(7,799)	(7,799)	50
51	-	-	-	-	-	-	-	-	-	-	51
52	-	-	-	-	-	-	-	-	-	-	52
53	-	-	-	-	-	-	-	-	-	-	53
54	-	-	-	-	-	-	-	-	(25,900)	(25,900)	54
55	-	-	-	-	-	-	-	-	(100)	(100)	55
56	-	-	-	-	-	-	-	-	883	883	56
57	-	-	-	-	-	-	-	-	-	-	57
58	-	-	-	-	-	-	-	-	-	-	58
59	-	-	-	-	7	-	-	-	6	13	59
60	-	-	-	-	(0)	-	-	-	-	(0)	60
61	-	-	-	-	139	0	-	-	84	223	61
62	-	-	-	-	-	-	-	-	102	102	62
63	-	-	-	-	-	-	-	-	-	-	63
64	-	-	-	-	-	-	-	-	-	-	64
65	-	-	-	-	-	-	-	0	(22,643)	(22,643)	65
66	-	-	-	-	-	-	1,330	-	-	1,330	66
67	-	-	-	-	-	-	-	-	25	25	67
68	-	-	-	-	-	-	-	-	(593)	(593)	68
69	-	-	-	-	-	-	1	3	11	15	69
70	-	-	-	-	-	-	-	-	2,717	2,717	70
71	-	-	-	-	-	-	-	-	-	-	71
72	\$ (4,418)	\$ 84	\$ 534	\$ 1,381	\$ 5,211	\$ 31,828	\$ 4,658	\$ 759	\$ (79,421)	\$ (39,385)	72

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

Gas Cost Element
Summary of Gas Changes
(\$000s)

Line No.		Revised 12 Months Ended September 30, 2015 After Common Allocation % Change	Normalizing Adjustments	Program Changes	Labor Escalation	General Escalation	12 Months Ended December 31, 2017	Line No.
<u>Production Expense</u>								
1	Operation	\$ 406,094	\$ -	\$ (4,530)	\$ 68	\$ 44	\$ 401,676	1
2	Maintenance	1,811	-	-	51	34	1,895	2
<u>Transmission Expense</u>								
3	Operation	11,565	-	-	259	275	12,099	3
4	Maintenance	7,237	-	1,000	194	187	8,618	4
<u>Distribution Expense</u>								
5	Operation	74,067	1	1,615	2,496	1,097	79,276	5
6	Maintenance	95,545	-	26,349	1,603	3,877	127,374	6
7	Customer Accounts	42,911	17	3,072	1,159	409	47,568	7
8	Customer Service	40,430	-	584	70	105	41,189	8
9	Administrative & General	185,739	(38,890)	(42,746)	1,061	1,154	106,318	9
10	Total	<u>\$ 865,400</u>	<u>\$ (38,872)</u>	<u>\$ (14,656)</u>	<u>\$ 6,960</u>	<u>\$ 7,182</u>	<u>\$ 826,014</u>	10

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
GDP Deflator 2009=100

Forecast Prepared Oct 2015

	2010	2011	2012	2013	2014	Forecast						
						2015	2016	2017	2018	2019	2020	2021
Mar. 31	100.52	102.40	104.47	106.36	108.01	109.10	111.00	113.33	115.71	118.14	120.62	123.15
Jun. 30	100.97	103.15	104.94	106.62	108.61	109.67	111.60	113.94	116.34	118.78	121.27	123.82
Sep. 30	101.43	103.77	105.51	107.13	109.04	110.01	112.10	114.45	116.86	119.31	121.82	124.38
Dec. 31	101.95	103.92	105.94	107.59	109.07	110.50	112.70	115.07	117.48	119.95	122.47	125.04
Average	101.2	103.3	105.2	106.9	108.7	109.8	111.9	114.2	116.6	119.0	121.5	124.1
Annual Average												
Year-over-year % change	1.2%	2.1%	1.8%	1.6%	1.6%	1.0%	2.0%	2.1%	2.1%	2.2%	2.1%	2.1%

Average 12 months Ended September 30, 2015 (Test Year) = 109.5
 Average 12 months Ending December 31, 2017 (Forecast) = 114.2
 Average 12 months Ending December 31, 2018 (Forecast) = 116.6
 Average 12 months Ending December 31, 2019 (Forecast) = 119.0

Escalation rate for the 12 Months Ending 9/30/15 to the 12 Months Ending 12/31/17 - Rate Year 1	=	1.0433
	or	4.33%
Rate Year 2 (increase over Rate Year 1)	=	1.0210
	or	2.10%
Rate Year 3 (increase over Rate Year 2)	=	1.0210
	or	2.10%

Notes: Actual GDP Deflator from BEA.

Quarterly Forecasts for 2015 and 2016 from Blue Chip dated Oct 2015

Annual Forecasts for 2017 on are from **Blue Chip** dated Oct 2015.

The quarterly values for 2017 on are extrapolated by applying the year-over-year rate to the prior year's corresponding quarter.

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Summary of Gas Cost Elements
Witness and Planned Update

Line No.	EOE	Witness	Planned Update
1	Fuel and Purchased Power	Kimball - Energy Supply	Y
2	A&G, Health Ins. Cap.		
3	Bargaining Unit Contract Cost		
4	Company Labor - Central Engineering		
5	Company Labor - Construction Management		
6	Company Labor - Corporate & Shared Services		
7	Company Labor - Customer Operations		
8	Company Labor - Electric Operations		
9	Company Labor - Gas Operations		
10	Company Labor - Production		
11	Company Labor - Steam Distribution		
12	Company Labor - Substation Operations (SSO)		
13	Company Labor - System & Transmission Operations (STO)		
14	Corporate & Shared Services		
15	Corporate Fiscal Expense		
16	Customer Billing Postage		
17	Demand Response Program		
18	DSM		
19	Duplicate Misc. Charges		
20	Employee Welfare Expense	Compensation & Benefits Panel	Y
21	Environmental Affairs		
22	ERRP Major Maintenance		
23	Executive MVP		
24	External Audit Services		
25	Facilities & Field Services		
26	Finance & Accounting Operations		
27	Bond Administration & Bank Fees		
28	Indian Point Contingency		
29	Information Technology		
30	Informational Advertising		
31	Injuries & Damages / Workers Compensation	Accounting Panel	Y
32	Institutional Dues & Subscription		
33	Insurance Premium		
34	Intercompany Shared Services		
35	Load Dispatching and PJM Wheeling		
36	New York Facilities		
37	Ops - Central Engineering		
38	Ops - Construction Management		
39	Ops - Customer Operations		
40	Ops - Electric Operations		
41	Ops - Gas Operations		
42	Ops - Interference		
43	Ops - Production		
44	Ops - Steam Distribution		
45	Ops - Substation Operations (SSO)		
46	Ops - System & Transmission Operations (STO)		
47	Other Compensation (Long-Term Equity)		
48	Outside Legal Services		
49	Pension and OPEB Costs	Accounting Panel	Y
50	RCA - Amort of MGP/Superfund		
51	RCA - Amort. of BQDM		
52	RCA - Amort. of DSM Pilot Program		
53	Regional Gas Greenhouse Initiative (RGGI)		
54	Regulatory Commission Expense - 18A		
55	Regulatory Commission Expense - All Other		
56	Regulatory Commission Expense - General and R&D		
57	Renewable Portfolio Charges		
58	Rents - ERRP		
59	Rents - General		
60	Rents - Interdepartmental		
61	Research & Development		
62	Security		
63	Smart Grid		
64	Storm Reserve		
65	System Benefit Charge		
66	Uncollectible Reserve - Customer	Accounting Panel	Y
67	Uncollectible Reserve - Sundry		
68	Worker's Comp NYS Assessment	Accounting Panel	Y
69	All Other		
70	Company Labor - Fringe Benefit Adjustment		
71	SIR Costs	EH&S Panel / Accounting Panel	Y
72	Sales Revenues	Forecasting Panel	Y
73	Depreciation	Depreciation Panel	Y
74	Property Taxes	Property Tax Panel	Y
75	Payroll Taxes	Accounting Panel	Y
76	Rate Case Amortizations	Accounting Panel	Y

<input type="checkbox"/>	Capital
<input checked="" type="checkbox"/>	O&M

2016 – Strategic Planning/Finance

Project/Program Title	O&M Increase
Project Manager	Guru Nadkarni, Vice President
Hyperion Project Number	101010130001
Organization’s Project Number	101010130001
Status of Project	Not started
Estimated Start Date	January 1, 2016 and January 1, 2017
Estimated Completion Date	N/A
Work Plan Category	O&M

Work Description: Strategic Planning is requesting a \$0.9 million O&M increase in calendar year 2016 and a \$1.3 million annual increase beginning on January 1, 2017 in order to increase staffing levels. The increase consists of adding nine FTE’s (three managers and six analysts) from the current budgeted staffing levels of 13 FTE. The schedule is to hire several of the additional staff in late 2015 and then throughout the first half of 2016. This increase is not required or mandated by the PSC, but the intent of the increase is to better serve the PSC objective’s and the company’s utility customers in the intermediate and long-term.

Justification Summary: In a changing utility business environment which includes, but not limited to local and regional economic conditions, policy, regulation, technology, customer expectations, and climate change; an appropriately funded corporate strategic planning function is warranted. Specifically the added staffing budget will be able to address the Reformed Energy Vision (REV) process, improve operations, lower operational/financial risk, improve long-range planning, enhance our customer’s experience, and enhance customer safety. Also the additional staffing will create the ability to focus on planning efforts to address the issues above and mitigate future customer bill increases. Regarding corporate risks, the additional staffing will help to address the corporate risk items involving creating and influencing cost awareness and changes in the external environment/business model. Lastly, recent utility benchmarking conducted by third-parties has highlighted the need for more strategic resources within the company.

Supplemental Information:

- **Alternatives:** maintain current staffing levels but rely more on external resources such as consultants. This alternate is likely to incur annual expenses in the range of \$3-6 million.
- **Risk of No Action:** To lessen the scope of activities addressed by Strategic Planning specifically in areas such as long range planning, industry trends/benchmarking, capital deployment, and

operational risk. This is not prudent in order to serve our customers to the best of the company's abilities in the future.

- **Non-financial Benefits:** These benefits include potentially lower operational/financial risks, potentially enhanced long-term distribution system safety, and potentially better relationships with the regulators and our customers.
- **Summary of Financial Benefits (if applicable) and Costs:** Based on the alternative external resources costing \$3-6 million per year, the net pre-tax savings are about \$0.8 - \$3.8 million per year (includes fringe benefits on new internal hires). This has an after-tax NPV of about \$2-7 million over 5 years and \$10-32 million over 20 years.
- **Technical Evaluation/Analysis:** There is no direct technical evaluation of Strategic Planning's effectiveness. However the failure of corporate planning will be measured in long-term system reliability and operating costs (and therefore customer bill increases).
- **Project Relationships (if applicable):** N/A
- **Basis for Estimate:** The estimates below were calculated by estimating \$90,000 per year for 6 analysts positions (including senior analysts) and \$140,000 per year for 3 manager positions (3H level). Additionally \$9,000 per employee per year was used to calculate employee expense and training needs. Also about \$80,000 per year was added for subscriptions to research services such as IHS, Bloomberg, and SNL. The remaining difference is driven by addition facility charges allocated to Strategic Planning.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
\$1,456	\$1,952	\$2,016	\$2,310	\$2,310	\$2,460

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor	1,293	1,398	1,560	1,528	1,528	2,054
M&S	26	21	15	245	245	50
A/P	0	0	0	0	0	0
Other**	137	533	441	537	537	356
Total	1,456	1,952	2,016	2,310	2,310	2,460

**Note: Other includes employee training/expense, subscriptions, office operating expenses, and facility charges.

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
3,150	3,576	3,651	3,727	3,805

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	2,600	2,977	3,051	3,128	3,206
M&S	50	50	50	50	50
A/P	0	0	0	0	0
Other**	500	550	550	550	550
Overheads	0	0	0	0	0
Total	3,150	3,576	3,651	3,727	3,805

Capital
 O&M

2017 – Business Finance (Business Improvement Services)

Project/Program Title	O&M Governance Process
Project Manager	Frank LaRocca
Project Number	10101311 0001
Status of Project	Planning
Estimated Start Date	1/1/2017
Estimated Completion Date	Ongoing
Work Plan Category	Strategic

Work Description:

The Company fully implemented an enhanced project portfolio management and governance approach for the Capital portfolios across commodities (Electric, Gas, Steam) and Shared Services/Corporate functions in March 2015. Since April 2015, the company has been evaluating a similar approach to manage O&M spend. Throughout 2016, further ramp-up, refinement and build out of the process will continue, with full operational status across the Corporate portfolio by 2017. The three additional resources being requested will support this expansion and manage the process going forward, once operational.

Background

Con Edison has developed and implemented an enhanced project portfolio management and governance approach regarding capital spending. This process has been in place since 2010 for Common capital, and was initiated for the Gas capital portfolio in April 2014, followed by the Electric T&D (Sept. 2014) and Steam (March 2015) capital portfolios.

The goal of the portfolio management process is to provide governance, proactive analysis and insight to the management of projects/programs.

On a monthly basis, specific Governance Committees (“GC”) for each capital portfolio review the status of the portfolio, perform a “sweep” of projects whose expenditures are forecasting to be below budget, and reallocate funds to either emerging projects with high strategic value, and/or to projects needing additional funding due to scope changes. If there are no projects in need of the swept funding, the portfolio maintains the surplus value. The sweep process also reviews those projects that are over budget and challenges the Project Managers to get them back on track. At the end of each month, the result of the process is a revised and “sanctioned” year-end forecast.

During pre-determined times throughout the year, the sanctioned forecast is consolidated and reported to the Presidents and the Board.

To support the Capital governance process 6 FTE’s are required to perform the following functions:

- Partner with Business Units and Cost Managers to conduct program/project portfolio tracking and financial analysis
- Develop scorecards, trending, graphs and specialized reporting, including rolling up/consolidated reporting

- Promote standardized portfolio management and other EPMO processes, and support clients in their use of standards
- Attend monthly Governance Committee meetings and portfolio related pre-meetings.
- Manage all the project and portfolio management software, methodology and tools in the EPMO for configuration, upgrades, access and specialized reporting
- Work on project teams to implement new tools (project and portfolio management software, methodology)
- Champion the development of project management standards, guidelines and competencies across Con Edison
- Support and encourage project managers to obtain and then maintain their Project Management Professional (PMP) certification
- Support the existing members of the Project Management Society, while expanding its membership
- Manage/Administer the Project Management Society SharePoint site
- Manage and support the Portfolio Optimization process
- Build client relationships with all organizations in CECONY and O&R

Goals and Benefits of Portfolio Management / Governance Process

The goal of the Portfolio Management process is to provide governance, proactive analysis and insight to the management of projects/programs to facilitate improved project management, budget utilization, financial transparency and return on investment.

The expected outcomes as a result of this process are to:

- Increase strategic alignment and utilization of capital spending
- Facilitate better informed decisions around managing O&M and Capital Spend
- Enable optimal use of company's dollars and resources
- Standardize and streamline reporting, meeting cadence and structure for dynamic , strategic reallocation of Capital and O&M spend across the company
- Increase the transparency into monthly project funding changes
- Enhance project and program accountability
- Provide additional insight on key drivers that impact budgets, at the project/program and portfolio level
- Increased forecasting accuracy

In Common, the portfolio management process has manifested itself into many benefits:

- Improved budget utilization between 2009 – 2014 of 17%, from 82% in 2009 to 96% in 2014
- Decreased average budget deviation from forecast between 2011 – 2014 of 66%, from 38% deviation in 2011 to 18% deviation in 2014
- Increased portfolio agility – For example, the Portfolio Management process enabled the Common portfolio to quickly respond to CECONY Corporate Capital concerns in 2013. Through

the process, we were able to identify projects in the Common Capital portfolio that could reduce spend and defer purchases in 2013 to contribute \$32M to the overall CECONY Corporate Capital reduction target

Hiring Plans

To implement, stabilize, and maintain an O&M governance process similar to the one described above, the Department plans to hire an additional 3 resources in 2017, which will be reduced to 2 FTE's in 2018 and beyond.

Justification Summary:

The Company believes it is important to have a consistent and integrated approach to portfolio management for several reasons.

1) process will improve effectiveness of spend decisions; 2) provide proactive analysis and insight to the management of projects/programs; 3) facilitate improved project management, budget utilization, financial transparency and return on investment; 4) enable optimal use of company dollars and resources

In Common, the portfolio management process has proven to improve budget utilization, portfolio agility and forecast accuracy.

Supplemental Information:

- Alternatives:
 1. **Do not implement O&M governance** – if we do not implement O&M governance, we will not have a holistic approach to managing O&M spend, and will not achieve the associated efficiencies and benefits of portfolio management, such as better informed decisions around managing O&M spend, and optimal use of dollars and resources. In addition, we will continue to have different processes around Capital and O&M spend management
 2. **Implement using existing resources** – this will put a heavy strain on existing resources and will reduce the effectiveness of the existing governance process
- Risk of No Action: None
- Non-financial Benefits: See above justification summary
- Summary of Financial Benefits (if applicable) and Costs: Not applicable
- Technical Evaluation/Analysis: Not applicable
- Project Relationships (if applicable): Not applicable
- Basis for Estimate: The estimate assumes all internal labor. We are estimating 3 FTE's at \$110k annual salary in 2017. We are expecting some process synergies in 2018 and estimate a need of 2 FTE's in 2018 and beyond. This estimate does not include escalation.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1 million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019**</u>	<u>Request 2020**</u>
	\$330	\$227	\$227	\$227

Request by Elements of Expense:**

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor		330	227	227	227
M&S					
A/P					
Other					
Overheads					
Total		330	227	227	227

****excludes escalation**

<input type="checkbox"/>	Capital
<input checked="" type="checkbox"/>	O&M

2017– O&M Business Ethics and Compliance

Project/Program Title	Compliance Tracking and Assessment Team
Project Manager	Rivkah Derman
Project Number	
Status of Project	TBD
Estimated Start Date	January 2016
Estimated Completion Date	ongoing
Work Plan Category	Strata - Strategic IT Enhancements

Work Description:

The Company proposes to establish a dedicated team of resources who will be responsible for enterprise compliance assessment and tracking. This team will be the system owner of the compliance tracking application also proposed in this proceeding. They will maintain responsibility for the development, execution and oversight of standardized processes and procedures for recording the regulations and legislation imposed on the Company, documenting the links to related internal specifications and procedures, and the subsequent linkages to associated compliance training courses, where applicable.

Justification Summary:

There are a significant number of laws, rules and requirements that have been imposed on the Company. These rules, regulations and laws are related to a variety of disciplines including public and employee safety, the environment, public health, transportation, security, human rights and protections, equal opportunity, building, zoning and, taxation. The Company is responsible for complying with these legislative and regulatory requirements. The proposed team will be dedicated to assisting internal operating areas in identifying, recording and interpreting applicable regulations and legislation, compliance tracking, and will support the Company’s overall compliance activities. Together, these efforts will support a culture focused on and committed to compliance, safety, efficiency and effective risk management.

Supplemental Information:

- Alternatives:

An alternative to this initiative would be adding additional resources in a decentralized fashion within each operating area to perform these necessary compliance functions at the local level. The structure of the proposed centralized approach, however, would provide the best opportunity for

optimal standardization and oversight across the enterprise in the Company's compliance efforts. This is a critical component for effective compliance assessment and tracking.

- Risk of No Action:

Without proceeding with this project, the Company would continue to utilize existing non-dedicated decentralized operational resources to perform this work that are responsible for other extensive operational related responsibilities. Such an approach would not effectively mitigate the Company's level of risk and potential for non-compliance.

- Non-financial Benefits:

There are a variety of non-tangible benefits associated with the development of this team. Primarily, the team will work with internal operating areas to develop collaborative efforts and strengthen the Company's support activities through the standardization, consolidation and improvement of the processes associated with regulatory and legislative compliance. They will be responsible for the upkeep and maintenance of the compliance tracking system that will provide a central electronic repository and tracking application for the Company to record and track all regulatory and legislative compliance requirements. The team will support improved compliance information sharing, and effective quality assurance assessments and tracking. Together, these initiatives will support a culture focused on and committed to compliance, safety efficiency and effective risk management.

- Summary of Financial Benefits (if applicable) and Costs:

- Technical Evaluation/Analysis: n/a

- Project Relationships (if applicable): The requested resources are related to the proposed Compliance Tracking System as this system will support the compliance work that the proposed team will be responsible for overseeing and managing for the Company as one of several responsibilities in the Company's overall compliance management strategy.

- Basis for Estimate:

The estimate is based on average salaries for the level of the resources required. Year one (2016) expense represents eleven resources added to Business Ethics and Compliance. Year two (2017) includes one additional resources added to Information Resource organization.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$535</u>	<u>\$0</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1 million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>
Labor					<u>435</u>	
M&S						
A/P					<u>100</u>	
Other						
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$535</u>	<u>\$0</u>

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	\$1,295	\$1,295	\$1,295	\$1,295	\$1,295
M&S					
A/P	\$1,205	\$1,205	\$1,205	\$1,205	\$1,205
Other					
Overheads					
Total	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED NET PLANT - GAS
INDEX TO SCHEDULES

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CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED NET PLANT - GAS ** at CURRENT RATES
TWELVE MONTH AVERAGE ENDING DECEMBER 31, 2017
(\$000s)

	<u>BOOK COST OF PLANT</u>	<u>ACCRUED DEPRECIATION</u>	<u>NET PLANT</u>
DECEMBER 31, 2016*	\$ 3,560,669	\$ 770,604	\$ 2,790,064
JANUARY 31, 2017	7,159,682	1,550,602	5,609,080
FEBRUARY 29, 2017	7,201,093	1,560,047	5,641,047
MARCH 31, 2017	7,251,055	1,569,570	5,681,484
APRIL 30, 2017	7,313,044	1,578,550	5,734,494
MAY 31, 2017	7,377,802	1,587,632	5,790,170
JUNE 30, 2017	7,442,793	1,597,470	5,845,322
JULY 31, 2017	7,507,199	1,606,811	5,900,388
AUGUST 31, 2017	7,571,962	1,616,287	5,955,675
SEPTEMBER 30, 2017	7,641,646	1,625,935	6,015,711
OCTOBER 31, 2017	7,707,714	1,635,758	6,071,956
NOVEMBER 30, 2017	7,751,262	1,645,749	6,105,513
DECEMBER 31, 2017*	3,984,292	827,939	3,156,353
TOTAL	89,470,212	19,172,954	70,297,258
AVERAGE	\$ 7,455,900	\$ 1,597,700	\$ 5,858,200

* ONE HALF OF ENDING BALANCE
**INCLUDES COMMON ALLOCATED

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED NET PLANT - GAS ** at PROPOSED RATES
TWELVE MONTH AVERAGE ENDING DECEMBER 31, 2017
(\$000s)

	<u>BOOK COST OF PLANT</u>	<u>ACCRUED DEPRECIATION</u>	<u>NET PLANT</u>
DECEMBER 31, 2016*	\$ 3,560,669	\$ 770,604	\$ 2,790,064
JANUARY 31, 2017	7,159,682	1,553,101	5,606,581
FEBRUARY 29, 2017	7,201,093	1,565,059	5,636,035
MARCH 31, 2017	7,251,055	1,577,110	5,673,944
APRIL 30, 2017	7,313,044	1,588,635	5,724,409
MAY 31, 2017	7,377,802	1,600,285	5,777,517
JUNE 30, 2017	7,442,793	1,612,715	5,830,078
JULY 31, 2017	7,507,199	1,624,671	5,882,529
AUGUST 31, 2017	7,571,962	1,636,784	5,935,177
SEPTEMBER 30, 2017	7,641,646	1,649,095	5,992,551
OCTOBER 31, 2017	7,707,714	1,661,602	6,046,112
NOVEMBER 30, 2017	7,751,262	1,674,301	6,076,961
DECEMBER 31, 2017*	3,984,292	843,577	3,140,715
TOTAL	89,470,212	19,357,539	70,112,674
AVERAGE	\$ 7,455,900	\$ 1,613,100	\$ 5,842,800

* ONE HALF OF ENDING BALANCE
**INCLUDES COMMON ALLOCATED

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 ESTIMATED NET PLANT - GAS ** at CURRENT RATES
 SEPTEMBER 30, 2015 - DECEMBER 31, 2016
 (\$000s)

	<u>BOOK COST OF PLANT</u>	<u>ACCRUED DEPRECIATION</u>	<u>NET PLANT</u>
SEPTEMBER 31, 2015	6,137,974	1,411,553	\$ 4,726,421
OCTOBER 31, 2015	6,276,796	1,419,463	4,857,334
NOVEMBER 30, 2015	6,299,903	1,427,667	4,872,237
DECEMBER 31, 2015	6,418,408	1,435,933	4,982,476
JANUARY 31, 2016	6,443,837	1,444,687	4,999,150
FEBRUARY 28, 2016	6,471,173	1,453,492	5,017,681
MARCH 31, 2016	6,504,705	1,462,377	5,042,328
APRIL 30, 2016	6,547,971	1,470,962	5,077,009
MAY 31, 2016	6,587,869	1,479,815	5,108,055
JUNE 30, 2016	6,628,051	1,488,879	5,139,172
JULY 31, 2016	6,668,240	1,497,416	5,170,823
AUGUST 31, 2016	6,709,979	1,506,224	5,203,755
SEPTEMBER 30, 2016	6,753,683	1,514,698	5,238,984
OCTOBER 31, 2016	6,804,645	1,523,379	5,281,267
NOVEMBER 30, 2016	6,835,741	1,532,301	5,303,439
DECEMBER 31, 2016	7,121,337	1,541,209	5,580,128

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED CONSTRUCTION WORK IN PROGRESS - GAS**
TWELVE MONTH AVERAGE ENDING DECEMBER 31, 2017
(\$000s)

	<u>TOTAL</u>	<u>INTEREST BEARING</u>	<u>NON-INTEREST BEARING</u>
DECEMBER 31, 2016*	136,684	13,372	123,312
JANUARY 31, 2017	285,371	30,035	255,336
FEBRUARY 28, 2017	296,314	32,395	263,919
MARCH 31, 2017	307,861	35,606	272,255
APRIL 31, 2017	323,906	38,660	285,246
MAY 30, 2017	343,672	41,793	301,879
JUNE 31, 2017	367,531	45,588	321,943
JULY 30, 2017	388,258	48,076	340,182
AUGUST 31, 2017	408,149	51,739	356,410
SEPTEMBER 30, 2017	427,625	56,326	371,299
OCTOBER 31, 2017	445,919	59,967	385,952
NOVEMBER 30, 2017	462,732	63,746	398,987
DECEMBER 31, 2017*	152,513	31,635	120,879
TOTAL	4,346,537	548,938	3,797,599
AVERAGE	362,200	45,700	316,500

* ONE HALF OF ENDING BALANCE

**INCLUDES COMMON ALLOCATED

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED CONSTRUCTION WORK IN PROGRESS - GAS**
SEPTEMBER 30, 2015 - DECEMBER 31, 2016
(\$000s)

	<u>TOTAL</u>	<u>INTEREST BEARING</u>	<u>NON-INTEREST BEARING</u>
SEPTEMBER 31, 2015	\$ 344,190	\$ 6,301	\$ 337,888
OCTOBER 31, 2015	271,010	9,394	261,617
NOVEMBER 30, 2015	290,924	11,026	279,898
DECEMBER 31, 2015	225,713	7,998	217,715
JANUARY 31, 2016	235,949	9,449	226,500
FEBRUARY 28, 2016	248,609	11,364	237,244
MARCH 31, 2016	265,605	13,474	252,130
APRIL 30, 2016	289,122	15,746	273,377
MAY 31, 2016	316,001	18,266	297,735
JUNE 30, 2016	349,330	20,849	328,481
JULY 31, 2016	386,784	24,263	362,520
AUGUST 31, 2016	419,965	27,830	392,135
SEPTEMBER 30, 2016	457,501	31,593	425,909
OCTOBER 31, 2016	484,804	34,824	449,980
NOVEMBER 30, 2016	505,657	37,593	468,064
DECEMBER 31, 2016	273,367	26,744	246,623

Consolidated Edison Company of New York, Inc.
Gas Capital Forecast: 2016 - 2020
(in Millions)

	2016	RY - 1 2017	RY - 2 2018	RY - 3 2019	2020
GAS					
Capitalized Software - Gas	6	25	33	38	28
Gas Tran & Distribution	714	818	831	927	942
Lng	14	7	4	4	6
	<u>733</u>	<u>850</u>	<u>868</u>	<u>969</u>	<u>976</u>
COMMON					
Build And Yards	13	14	22	14	8
Capitalized Software - Common	26	43	32	23	22
Communications	1	1	1	1	1
Computers	3	5	9	3	3
Lab Eq	1	1	1	1	1
Misc Eq	2	1	1	0	0
Power Eq	2	2	2	1	1
Vehicles	7	8	8	8	7
	<u>56</u>	<u>76</u>	<u>75</u>	<u>51</u>	<u>42</u>
TOTAL	789	926	943	1,020	1,019

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ESTIMATED COMMON CAPITAL PROJECTS - FINANCE/LAW

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
COMMON CAPITAL PROJECTS - FINANCE / LAW
2017 - 2019

Project		2017	(000's) 2018	2019
Electronic Appropriation Project	Common	\$ 1,000	\$ 2,000	\$ -
Budget System Enhancements	Common	2,500	2,000	2,000
BI Enhancements	Common	1,000	500	500
Corporate Accounting Request Application	Common	464	278	927
Treasury Workstation Replacement / Upgrade	Common	-	1,500	-
PowerPlant Application Upgrade 2	Common	232	232	927
PI360 Governance Expansion - O&M	Common	1,000	1,000	500
Certificate of Disclosure - Conflicts of Interest Management Soft	Common	151	151	
HSF Enhancement	Common	-	2,000	-
PI360 Governance Expansion - Steam	Steam	751	-	-
PI360 Governance Expansion - New Functionality	Common	-	500	500
PI360 Governance Expansion - Electric	Electric	751	-	-
Oracle EBS Infrastructure Mobility Enhancement	Common	-	-	927
Oracle EBS 12.2.4 Upgrade and Oracle BI 7.5.4 Upgrade	Common	19,838	7,787	-
Vehicle Collision Mitigation Program	Common	2,000	1,000	-
Total Finance / Law		\$ 29,686	\$ 18,948	\$ 6,281
Electric Allocation @ 100%		\$ 751	\$ -	\$ -
Steam Allocation @ 100%		751	-	-
Electric Allocation @ 83%		23,393	15,727	5,213
Gas Allocation @ 17%		4,791	3,221	1,068
Electric Allocation		\$ 24,144	\$ 15,727	\$ 5,213
Gas Allocation		\$ 4,791	\$ 3,221	\$ 1,068

X	Capital
	O&M

2016 Capital – Finance, Cost Management

Project/Program Title	Electronic Appropriation Project
Project Manager	Jennifer Dampf-Alencar
Project Number	0XC1200
Status of Project	Not Started
Estimated Start Date	October 2017
Estimated Completion Date	December 2018
Work Plan Category	Strategic IT Enhancements

Work Description:

The goal of this Electronic Appropriation Project is to automate and streamline Con Edison’s procedures for authorization and appropriation of funds (collectively “Appropriation Process”) for all prospective and existing Capital projects or programs. In 2008, as part of its “Excellence in All We Do” program, Central Operations identified an opportunity for improvement and launched an initiative to investigate implementing an electronic system for the Appropriation Process. The current Appropriation Process is done manually, has lengthy cycle times, and lacks transparency. Even with the recent move to capturing electronic signatures via pdf, processing times can exceed 150 days.

The Appropriation Process is performed in CECONY and O&R, so Central Operations formed a cross functional team, the Electronic Appropriations Project (EAP) team. The EAP team began its planning phase (Phase 0) investigation in December 2008. In Phase 0, the team conducted an investigation of how to develop an automated and streamlined Appropriation Process. The objectives of the EAP team were to improve controls of financial commitments and to reduce processing time and errors. The team applied the Six Sigma and Define, Measure, Analyze, Improve, and Control (DMAIC) method for process improvement to Con Edison’s Appropriation Process. The team completed the following tasks by April 2009:

- Conducted workshops to capture and validate the existing appropriation processes for both CECONY and O&R
- Benchmarked Con Edison’s quantity and authority level of required signatures, and the overall appropriation process, against comparable utilities
- Designed a new appropriation process map for CECONY and O&R, and recommended a software package
- Developed a procedure manual for the revised process that could be used no matter which software would ultimately be selected
- Outlined the implementation phase (i.e., Phase 1) for the recommended software

Next, the EAP team engaged Information Resources (IR) in the Phase 0 investigation. The EAP project manager worked with IR to develop the technical requirements pursuant to IR's Software Development Lifecycle (SDLC) process. Using the SDLC process, the EAP project manager and IR completed the following tasks for several potential software solutions:

- Performed fit/gap analysis
- Created the Reports, Interfaces, Conversions, Extensions (RICE) catalog
- Developed infrastructure/architecture strategy
- Created a high level timeline
- Projected monthly cash flows
- Identified and listed required modules

At the end of Phase 0 activities, the Company decided to defer Phase 1. Then, in July 2012, the Company launched Oracle Finance and Supply Chain Management System. As a result, this project will require another Phase 0 to reevaluate and update the analyses that the EAP team developed in 2009. First, the project team will update its data and identify any additional opportunities to streamline the process. Then it will evaluate how the appropriation software tool will interface with current operating systems and link to the Company's Business Intelligence reporting tools. Additionally, the team will ensure we tie in with the Corporate Accounting Requests Application (CARA) to avoid any redundancies. Once these items are done, the project team can move forward to Phase 1; which is expected to start in October 2017 and complete in December 2018.

Justification Summary:

This project addresses the current Appropriation Process, which is done manually, has lengthy cycle times, and lacks transparency. The company is concerned about risk for delayed funding approval and human errors and rated this project as a Strategic project.

Supplemental Information:

- Alternatives: The alternative is to continue performing the manual, paper intensive Appropriation Process which requires the project manager to gather paperwork and authorization from individuals at higher levels in the chain of authority.
- Risk of No Action: The current Appropriation Process exposes the Company to a risk of delayed funding approval resulting in delayed completion of capital projects. The risk of human error is also greater in the current process because the Authorization / Appropriation Template is on paper. Project managers or signatories can easily misplace the form or make an error when completing it.
- Non-financial Benefits: The EAP team performed simulations to compare the then-existing to the proposed Appropriation Process. If all of the teams' recommendations are implemented, the average processing time saved would be about four (4) weeks. If the Company decided not to implement the team's Delegation of Authorities recommendations, the average processing time saved would be about two (2) weeks.

- Summary of Financial Benefits (if applicable) and Costs: The EAP team performed a cost-benefit analysis. The project had a positive NPV and a discounted payback rate of less than three years. The project would result in \$1,400,000 of cost avoidance per year and is currently estimated to cost \$3,000,000.
- Technical Evaluation/Analysis: N/A
- Project Relationships (if applicable): The team will evaluate how the appropriation software tool will interface with current operating systems, link to the Company's Business Intelligence reporting tools, and interact with the Optimization Tool. The team will coordinate with the CARA team.
- Basis for Estimate: Used exploration estimate developed in 2009 with original Phase 0; the estimate does not include escalation from 2009 to 2017. Escalation was not included due to possibility estimate will be revised as a result of the new Phase 0 to be performed.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2014</u>

Request:

<u>Request 2015</u>	<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
		\$1,000	\$2,000		

Request by Elements of Expense

<u>EOE</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor			120	260		
M&S			300	0		
A/P			430	1,444		
Other			66	128.3		
Overheads			84	167.7		
Total			\$1,000	\$2,000		

<input checked="" type="checkbox"/>	Capital
<input type="checkbox"/>	O&M

2016 – Finance

Project/Program Title	Budget System Enhancements
Project Manager	Kevin Fitzmartin
Project Number	20613824
Status of Project	New Project
Estimated Start Date	1 st Quarter 2015
Estimated Completion Date	December 2018
Work Plan Category	Operational

Work Description:

The current Hyperion Planning (HP) Module and the Payroll Budget System (PayBud) are tools used for the budgeting process at Con Edison and Orange & Rockland Utilities. It allows users to develop detailed 5-year capital, O&M, and revenue budgets. Budgets are used to complete forecasts of financial results, track execution of work plan, control expenditures, internal and external reporting to regulators and investors, and for rate case and other regulatory filings. Hyperion users can generate reports from budget data at both consolidated and detailed levels. Once the budget is finalized, data is migrated to Business Intelligence (BI) for variance and performance analysis.

The current HP module needs to be modified in order to incorporate new requirements and system improvements necessary to the increase stability and performance of the system and to add required functionality not currently included in the application. The PayBud system is approaching technological obsolescence and requires replacement.

Justification Summary:

The HP project will:

- Improve system performance and eliminate downtime by two to three hours daily during peak usage periods.
- Provide increased data integrity between actual and budget systems and eliminate unplanned hours from investigative and corrective activities
- Improve and unify the forecasting process and associated reporting by using of HP to generate interim periodic forecasts.

The PayBud project will:

- Avoid the costs associated with maintaining obsolete technology
- Provide increased data integrity between labor forecasting and budget systems

- Eliminate data entry duplication in budget system
- Integrate staffing trends into labor forecasts

Supplemental Information:

- Alternatives:

- Continue with current HP module.
- Continue with current PayBud System

- Risk of No Action:

Hyperion Planning:

- Continue to encounter system delays during times of peak usage.
- Continue to divert resources from routine activity to take corrective action when data is incorrect or not consistent.
- Continue to utilize inefficient and disparate methods for generating forecasts and associate reports.
- Continue to sacrifice analytical resources for manual data entry activities
- Inability to adapt to organizational changes as they occur in the HP system, and therefore need to develop further manual processes.

PayBud

- Continue with current PayBud System and incur increasing support costs until support no longer available.
- Rely on manual processes to forecast labor requirements. May result in accidental release of personally identifiable information
- Continue to sacrifice analytical resources for manual data entry activities

- Non-financial Benefits:

- Improved data integrity
- Improved reporting
- Integrated and uniform processes
- Increased daily user access to systems

- Summary of Financial Benefits (if applicable) and Costs: Not applicable.

- Technical Evaluation/Analysis:

- *Paybud Replacement – HP Integrated Solution*

The current Payroll Budget System (PayBud) is used by CECONY and ORU to develop corporate staffing level and payroll forecasts which are the basis of labor budgets for both weekly and management employees. It also provides a view into

historical payroll information by week/month at detailed categories (e.g. straight time, overtime, premium time pay, etc.). The Paybud platform is built on now obsolete technology (Visual Basic 6) and is not integrated with Hyperion Planning. Currently, the process of developing labor budgets requires analysts to generate a five-year payroll forecast in Paybud, export and modify the forecast in Excel spreadsheets and then transfer the excel data to Hyperion Planning by manual data entry or data upload via template. This approach adds considerable time to the entire budget process, reducing the amount of time available for performing meaningful analysis and results in disconnects between PayBud and HP. Users often must create numerous spreadsheets to combine and manage budget information. The proposed solution of a Paybud replacement and interface into Hyperion Planning eliminates the manual intervention and provides Con Edison with the ability to budget labor, O&M and Capital activities into a single system (Hyperion Planning). This will allow us to standardize our budget system and align the planning process. Furthermore, integrating the labor budget into the O&M budget systems will improve the overall monthly reporting and monitoring process. A direct interface into the O&M and capital budget systems facilitates a more efficient process and accuracy in the development of the labor related costs and staffing levels in the budget development and rate case preparation.

○ *System Architecture and Performance Improvement*

Based on Oracle's review of our current Hyperion Planning server configuration and the company's plan to further implement Hyperion Work Force Planning (WFP) to replace PayBud, Oracle recommends, separating Essbase to run on dedicated servers. The corrective action plan is to use a two phased approach. The first phase will point WFP to the data stored in a new and separate Essbase server. The second phase would be to move Hyperion Planning data to the new Essbase server. Oracle's recommendation will mitigate current and future performance concerns with respect to implementation of Work Force Planning.

○ *Metadata Interfaces (Oracle Projects)*

Currently, budgets are organized around projects and activities which include category groupings for organizational ownership and certain accounting and reporting classification. The Oracle Projects module generates 8-digit project numbers at Level 1 of the project hierarchy for Capital budgeting and forecasting purposes. Activities are established for O&M budgeting and forecasting. Project numbers and activities are considered metadata. When either is generated, an email is sent to the HP administrator so the project metadata can be entered into the Hyperion Planning system. The process to enter the metadata in Hyperion Planning is entirely manual and requires significant time. The lack of automation, the process is subject to input errors when entering metadata, potential data omissions if email process fails, and causes syncing difficulties between the HP and BI systems if metadata is not identical. Hyperion Planning houses level 1 budget number and activities, as well as a description, functional classification, owning cost center, utility service code and tax asset class. If any of this information is changed in Oracle, it needs to be manually communicated to the Hyperion Administrator in order to properly synchronize BI and HP. If changes are not communicated, errors will occur when data is migrated in

either direction between the systems, resulting in a time consuming resolution process between multiple Finance departments.

The requested enhancement would automate data migration and eliminate the manual element of this transaction. Whenever a new level 1 project or activity is created in Oracle Projects, a system interface would automatically feed Hyperion Planning with all the elements of metadata/attributes associated with it. Any changes made to preexisting projects would also be automatically migrated. This would eliminate the time consuming manual processes currently used for entry and for the investigation and correction of metadata mismatches.

Additionally, an interface with Oracle Projects would also be tremendously beneficial as part of our “close to plant process”. As a final step in our capital budget process, the Hyperion Planning system simulates the accounting that occurs when a project is completed, moving the dollars from construction work in progress to utility plant in service. Currently, the first step is to manually enter or upload the beginning balances of capital projects and utility plant accounts into HP. An interface that would automatically populate Hyperion with the balances would eliminate the current process of manually gathering, formatting, quality-assuring, and loading the data, which requires resources from multiple Finance departments. The interface would also shorten the time that HP users must wait before they can begin entering budget information.

○ *Forecasting Module*

The original design of HP included the ability to create a forecast scenario for capital, O&M and revenue, which follows the same process necessary to develop the budget. The current budget development process requires multiple months to complete in HP due to a combination of work plan development and analysis performed outside of HP, and the amount of time required to enter work plan and budget information into HP at the required detail level (e.g., cost elements, projects and activities, work units, organizational ownership). Due to the limited amount of time permitted to prepare forecasts, the current process is not practical for HP users. A Business Finance team has been assembled to determine level of detail to be forecasted, what process will be followed and what tools will be used to develop forecasts.

The Business Finance team will evaluate whether the HP forecasting module can meet the business requirements of the forecasting process or whether another forecasting tool can meet those requirements and be integrated into our suite of planning and budgeting tools. The forecasting tool will be able to meet the following high level business requirements:

- Automatic update of actual and budgeted costs and units of work at desired level of activity
- Ability to mimic actual accounting allocation rules to model shared and overhead costs
- Ability to push forecast information to BI at the desired reporting level

- Develop and save multiple forecast scenarios based on specific changes to key inputs
- Interaction with Paybud replacement system to incorporate historical, current and future headcount information at the desired level
- Ability to produce forecasts across months and years
- Version and permission control

The benefits associated with implementing a forecasting tool are as follows:

- Automated data input and extraction
- Ease of consolidation and flexibility for scenario modeling
- Provide an integrated view of work plan, resource and cost interaction
- Reduction of errors due to the current manual and excel based processes
- Allow for a rolling forecast planning horizon
- Reduce annual budgeting effort

The Business Finance team is currently implementing changes to the forecasting process; the technology evaluation is expected to take place in 2015. The other initiatives listed above essentially serve as pre-requisites for the implementation of any forecasting solution; the forecasting technology solution could not be implemented without the implementation of the initiatives above. The funding associated with this initiative reflects internal analysis to assess the effort required to utilize the HP forecasting solution and also an analysis of comparative system implementation efforts at other utilities.

○ Cost Allocations

During the budget process, it is necessary to allocate budget dollars from one organization to others. Currently, rules for these allocations are included in business rules programmed into the Hyperion Planning module. However, the business rules are coded to execute within “dense” data regions in HP. The amount of data and associated business rules running within dense regions has approached the functional limits of HP. Future allocation rules will not be able to be implemented as a result.

Solutions exist which can relieve HP from executing the allocation rules and allow for future accounting changes, corporate reorganizations, and any other required cost allocations. One such solution is Hyperion Profitability/Cost Management (HPCM) module. In addition to relieving the strain on HP’s data structure, the HPCM module allows for rapid analysis to ensure allocation assumptions have executed correctly.

○ Upgrade Cycles

Approximately every 5 years, a major upgrade is required for the Hyperion suite of products to ensure compatibility with other server and workstation software and operating systems, including browsers, plug-in applications, etc... An upgrade is anticipated at some point beginning in 2018

● Project Relationships (if applicable):

N/A

- Basis for Estimate:

Order of magnitude based on consultant and internal estimates.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1 million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						200
M&S						0
A/P						500
Other						128
Overheads						165
Total						993

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
3,100	2,500	2,000	2,000	2,000

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	629	500	500	500	500
M&S	0	0	0	0	0
A/P	1,556	1,250	1,000	1,000	1,000
Other	468	422	200	200	200
Overheads	447	328	300	300	300
Total	3,100	2,500	2,000	2,000	2,000

X	Capital
	O&M

2017 Capital – Finance

Project/Program Title	BI Enhancements
Project Number	20613827
Project Manager	Cleon Dawes
Status	Not started
Start Date	1/1/2017
Estimated Service Date	December 2020
Work Plan Category	Strategic

Work Description:

Analysis of historical data is a staple of traditional business analytics. Reporting software helps users to visualize data and evaluate past and present business performance. In July 2012, Con Edison (or the “Company”) launched the Oracle Finance and Supply Chain system which included Oracle Business Intelligence (BI), a powerful new reporting module. BI went live with several out-of-the-box (OOTB) subject areas exposed (i.e., visible to users) based on the initial reporting requirements that the Company specified. As users have become more familiar with BI, and with Oracle-based processes, they are requesting additional reporting features. The Company wants to ensure that BI will continue to be a nimble tool for closely monitoring performance, enabling flexible planning, and quickly reacting to changes in corporate strategy. The purpose of this BI Enhancements Project is to make changes to BI that will render it a fully functional, predictive analytics-enabled decision making tool. The total cost for the Project is budgeted at \$2.5 million dollars over 4 years starting in 2017 not including O&R portion of the project.

The goal of the BI Enhancement Project is exposing additional subject areas, building additional data interfaces, and making BI Publisher reports available to more users, in addition to adding two additional modules to enable mobile and other capabilities. Business Intelligence Mobile will allow users to access BI data and reports just as they would on a laptop or desktop computer. The Business Intelligence Scorecard and Strategy Management Module will provide an integrated view of company-wide strategic and operational performance while increasing efficiencies and productivity.

Justification Summary:

The proposed enhancements will increase users’ efficiency and enable the Company to realize greater value from its decision to implement the Oracle Finance and Supply Chain system. The Company continues to sharpen its focus on cost consciousness in all of its business activities. The proposed BI enhancements will further standardize reporting and data structures across the Company and support key activities associated with cost and performance management.

Supplemental Information:

- Alternatives: Underlying technology, operating systems, web services, and security models continue to evolve. If the company intends to continue to use the Oracle BI product it must, at a minimum, perform maintenance on the current BI system and upgrade BI software when applicable to stay in line with these environmental changes.
- Risk of No Action: By not doing the BI enhancements, user practice of reporting and analysis from external manual integration of data from disparate sources; and manual manipulation of data will continue. These work-arounds are not efficiently integrated into the BI application, are time consuming, introduce data consistency risk, and impede the continued adoption and growth of the BI reporting solution by the Company.
- Summary of Financial Benefits and Costs: The current cost estimate for the BI Enhancement project is \$2.5 million over 4 years. This estimate include all hardware and associated installation, functional and technical support and required license cost.
- Non-financial Benefits (if applicable): Additional data interfaces provide the company with greater visibility into the underlying data that drives performance. Combining disparate data into print and screen ready reports, and scheduling their automatic distribution, eases infrastructure strain and ensures timely and universal presentation of the material.
- Technical Evaluation/Analysis: The presentation layer components of BI are made up of groupings of like dimensions and metrics, these groupings are known as subject areas. The BI tool includes many subject areas for different reporting needs, some relevant to the data needed by the company, some not. The exposure / modification of these subject areas are essential over time to adapt to the different and changing needs of the business. In addition, external system interfaces, system and software infrastructure upgrades, expanded use of graphical elements within reporting, mobile integration, and expansion of strategy module capabilities may be needed to leverage maximum system value over time. The below sections will expand upon these discussed enhancements.

Subject Area Exposure

Exposing a subject area requires substantial customization and data aggregation table development. The exposure process also involves completing iterative testing cycles to insure that the data is accurate and that exposure will not result in detrimental effects on system performance either in rendering reports or in back-end processing.

Additional Data Interfaces

The first phase of this Project includes creating several new interfaces to sources other than BI's existing fundamental interfaces with Oracle's Project Accounting, General Ledger, and Supply Chain modules. Project Accounting, the General Ledger, and Supply Chain modules provide BI's "source of truth" for all financial, cost management, and supply chain reporting. The additional interfaces will provide the Company with greater visibility into an additional layer of granular underlying data that drives performance.

Expanded Use of Graph- and Gauge-Based Report Views and BI Publisher

Graphs, charts, and gauges condense large amounts of information into easy-to-understand formats. These illustrative presentations of information help to highlight trends and patterns for the user that might not otherwise be apparent in tabular, numeric data presentations. Most of BI's existing reports are tabular. Increased use of graphs and gauges will not only help users focus on salient points but also ease strain on system performance, especially during peak usage periods like the monthly closings and budget cycle.

Oracle's BI Publisher is another tool that will help users more effectively understand and analyze data. BI Publisher is already part of the Company's BI reporting solution and provides a platform for generating highly formatted reports. Software developers can build sophisticated report layouts that span multiple data sources and can be used across multiple reports. BI Publisher reports can be viewed online or scheduled for periodic delivery to printers or e-mail with minimal impact on system performance. At present, only select corporate financial reports are available through BI Publisher. Many periodic cost management reports, especially standard monthly reports, could be more efficiently generated and disseminated using Publisher.

BI Mobile

The BI Mobile application allows a smart phone or tablet device user to view, analyze and act on BI content with the same functionality that the user would have on a laptop or desktop computer. In order to remain in line with technology and user demand, BI Mobile needs to be added to the current BI solution.

Scorecard and Strategy Management Module

Oracle Scorecard and Strategy Management extends BI's capabilities by providing a structure for communicating strategic goals across an organization and monitoring progress over time. This module provides capabilities to establish specific goals, define measurements of success, and communicate that information down the entire organization. Integrating the module will provide additional reporting objects like Key Performance Indicator (KPI) watch lists, strategy trees, strategy maps, and cause and effect diagrams. By integrating the BI Scorecard and Strategy Management module and KPIs to the existing BI solution, the Company can continue to evolve from a reactive, short term; budget focused planning process into a strategic, long term, dynamic planning cycle.

- Project Relationships (if applicable): There may be a number of integration tasks between the Oracle upgrade, Payroll Budgeting System (PayBud) replacement, Budget System enhancements, Enterprise Program Management System, and Work management System (WMS) implementations.

- Basis for Estimate: The cost estimate is based on the historical cost of hardware and the average historical cost for creating and implementing similar interfaces that will be required to incorporate the new modules to the Oracle Enterprise Resource Planning system.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Overheads						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
\$0	\$1000	\$500	\$500	\$500

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	\$0	\$160	\$80	\$80	\$80
M&S					
A/P	\$0	\$750	\$375	\$375	\$375
Other	\$0	\$4	\$2	\$2	\$2
Overheads	\$0	\$86	\$43	\$43	\$43
Total	\$0	\$1,000	\$500	\$500	\$500

<input checked="" type="checkbox"/>	Capital
<input type="checkbox"/>	O&M

2016 – Finance, Corporate Accounting

Project/Program Title	Corporate Accounting Requests Application (CARA)
Project Manager	Joseph Cedrone
Project Number	20988717
Status of Project	Not Started
Estimated Start Date	April 2016
Estimated Completion Date	October 2019
Work Plan Category	Strategic – IT Enhancement

Work Description:

Corporate Accounting manages accounting requests such as account rulings, appropriation requests, and transfers and corrections (T & Cs). The current business process requires requestors to submit their requests via Microsoft Outlook form, Excel spreadsheet, or e-mail. These requests are carried out manually resulting in administrative overheads and process inefficiencies/redundancies.

The purpose of the Corporate Accounting Requests Application (CARA) project is to develop a web portal that houses request applications. This will include requests for : accounting rulings, appropriations, and transfers and corrections. The portal will be a container website that is expandable to other manual requests that are sent to Corporate Accounting, and will include workflows to improve the audit trail.

Different organizations submit requests to Property Record to provide various reports pertaining to electric, gas, and steam inside and outside plant company assets. Some of these reports were available in systems that PowerPlant replaced in August 2010, but these are not easily available in the PowerPlant application. The volume of requests has increased over time, which has created additional work for the Information Resources (IR), Property Record, and Tax groups. When members of the Property Record group receive these requests, they have to reach out to their IR support group to assist in generating these reports, review the information generated, and then forward the reports to the requestor.

There are two components to this project: (1) the Corporate Accounting Request Application and (2) the Fixed Asset Reporting Website.

The CARA project will be done in phases. The first phase is to develop the portal framework and automate the account ruling form while automating some of the business processes. Requesting organizations will be able to submit requests online and receive electronic rulings. The current Outlook form will be re-engineered to allow capturing of structured data. The system will automate the process of work distribution and automatically assign the requests to available

resources. The automated ruling request form will be integrated with the PowerPlant system and will enable automatic search of retirement assets.

The second phase of the project is to automate the appropriation form. The technology used and data captured during the development of the automated account ruling form will be utilized in the automated appropriation form phase. The electronic appropriation form will model and improve upon the current EXCEL spreadsheet form that requestors use to submit requests to Project Accounting. Some of the key data from the ruling form will be automatically transferred from the ruling to the appropriation form. The appropriation form will be routed for approvals based on sections 3.2 (Initial and Subsequent Partial Appropriations of Items Authorized in the Capital Budget), 3.3 (Authorization/Initial and Subsequent Appropriations for New Items), and 3.4 (Increases in Authorization/or Final Appropriation) of the Delegation of Authority.

The third phase of the project is to automate the transfers and corrections request form/e-mail requests. While this form does not have a dependency on account ruling or the appropriation form, it will be housed in CARA portal so that Corporate Accounting can track, monitor, and manage requests. It will follow the HR Payroll reporting hierarchy for approval routing.

CARA will be the central request portal for electronic requests to the Corporate Accounting organization. The portal will provide the following key features:

- i. Mobile access
- ii. Automated Approval workflows
- iii. Automated e-mail notifications
- iv. Extendable platform for the addition of future request applications
- v. Electronic signatures
- vi. Audit logging
- vii. Work queue management

The Fixed Asset Reporting Website component of the project will require that an independent secured web portal is developed that provides users with the following capabilities:

- Secure login and, based on users' roles, access to data models which will be tightly integrated with the PowerPlant security model. Access to the reports will be controlled by the same existing security groups of the PowerPlant application
- Design new queries or reports without the need to understand underlying table structures
- Customize existing reports by adding new columns, sorting, etc.
- Schedule execution of reports and receive notification upon completion
- Download the reports in multiple formats like text file, Excel sheets, PDF, email, etc.
- Maintain history of report data with the capability to view previous reports

Some of the most frequent reports that are requested by various organizations , which are to be included are:

- OP1-64 – Total quantity, total costs and calculated average costs for each type and size of properties in PowerPlant
- OP1-80 – Total quantity, total footage, and total mileage of underground, overhead and street lighting cables and conduits by operating voltage

- OP1-90 – Footage of gas mains by size and material by tax district
- OP1-100 – Opening quantity and cost balances, annual additions and retirements, closing balances and average unit cost for electric and gas meters by tax district and size
- GA1-227 – High level total cost of utility plant in service, construction work in progress and plant held for future use by electric, gas, steam and common plant

Justification Summary:

CARA

Processing account rulings and the electronic appropriations manually is very challenging and time consuming for the requesting organizations as well as Corporate Accounting. The automation of these processes will help to eliminate redundancy, inefficiencies, and errors. The system will allow any organization capable of submitting an online request to submit new requests or modify existing requests from the website. The requesting organizations will not have to manually file paper requests or track the progress of requests manually. Data for all electronic requests will be saved in a centralized database that is accessible to requestors, approvers, and auditors from anywhere at any time. There will be no need for organizations to separately track ruling and appropriation requests. The website will allow the Property Record and Project Accounting sections to electronically receive, review and approve such requests.

In the last few years, two major Enterprise Resource Planning systems (ERPs) were implemented for Project Accounting and Fixed Asset management but they do not have features for account ruling, appropriation, and transfer and correction requests. The automation of these processes will integrate with the ERPs and will result in controls improvements, more efficiency, accurate reporting, reduction in processing time, errors, and improved budgetary control.

In effect, the project is intended to eliminate the manual bookkeeping effort for account rulings and manual approval of the appropriation form; thus increasing the overall turnaround time.

Fixed Assets Reporting Website

The process of producing ad-hoc reports has become challenging and time consuming. A self-service reporting mechanism will help to streamline the process of requesting fixed assets and tax related reports from across all organizations in the company, and eliminate the redundancy of producing these reports and the inefficiency in the various groups' handoffs.

The current ad-hoc reports have key challenges such as lack of flexibility, time to develop, IR dependency, and some performance issues. Upgrading the website will help diminish, or eliminate, many of these key challenges.

Supplemental Information:

Alternatives:

CARA

Requestors will continue to make requests using either Microsoft Outlook form, Excel Spreadsheet, or e-mail. Corporate Accounting will continue to manually verify information presented on the manual forms, manually track performance, and manage the request manually.

Fixed Asset Reporting

The alternative to creating the reporting website is that IR will manually develop reports every year to satisfy the needs of the Property Record users.

Risk of No Action:

CARA

The inefficiencies of the processes will impact productivity in areas inside and outside of the Corporate Accounting organization. Such inefficiencies could prevent the Company from meeting various critical deadlines.

Fixed Asset Reporting

Lack of on-demand reporting capabilities could significantly delay the generation of required reports for internal and external entities. Such delays could prevent the Company from meeting various critical reporting deadlines.

Non-financial Benefits:

CARA

- Improved user experience, especially for online requests and queries
- Work performance efficiencies in multiple organizations
- Improved communications between requesting organizations and Corporate Accounting
- Tight integration with ERP providing enhanced search capabilities

Fixed Asset Reporting Site

- Improved user experience, especially for online transactions and queries
- Efficiency in producing reports for rate case filings

Summary of Financial Benefits (if applicable) and Costs:

CARA

Costs primarily consist of web software installation and effort hours from IR in order to develop integration with the ERPs, develop security mechanisms within the module, and to conduct comprehensive testing before final migration to the production database. Having this system is estimated to move around 1,000 hours of work from a clerical role to an analytical one.

Fixed Asset Reporting System

For the reporting website, costs primarily consist of web software installation and effort hours from IR in order to develop business report models that map back to PowerPlant tables, develop security mechanisms within the module, and to conduct comprehensive testing before final migration to the Production database. Having this system is estimated to free up 180 hours of IR time during the yearend financial closing/reporting time.

Technical Evaluation/Analysis: Core technologies that will be used to develop CARA includes: Microsoft ASP.NET, Microsoft SQL Server 2008R2, AngularJS, JQuery and Cascading Style Sheets (CSS3).

The following work items will be needed to implement CARA:

- Design and create SQL Server 2008 R2 database
- Design and develop:
 - A web portal framework using ASP.Net, AngularJS, JQuery and CSS3 (utilizing Bootstrap)
 - Web portals for the Accounts Ruling Requests, Electronic Appropriation Form, and Transfer and Correction Requests
 - Workflow management module
 - Email notification module
 - Digital signature and administration modules
 - A security and access authorization module

For the reporting website, Microsoft Reporting Services (SSRS) and Microsoft Integration Services (SSIS) will be the core technologies used to develop the portal. The following work items are necessary to implement the self-service portal.

- Install and configure SQL Server Reporting Services (server and client software)
- Design and develop or customize the web portal using SSRS and ASP.NET
- Develop business report models that map to the back-end PowerPlant tables
- Develop and configure report builder
- Develop SSIS or Oracle packages to retrieve aggregated data and update report models
- Design and develop PowerPlant's integrated security mechanism
- Develop and publish outstanding reports to the new portal

Project Relationships (if applicable): This project is not related to any others.

Basis for Estimate: The cost estimate was based on estimates of internal effort hours and web application development costs provided by IR.

Total Funding Level (\$000):

Request (\$000):

<u>Request</u> <u>2015</u>	<u>Request</u> <u>2016</u>	<u>Request</u> <u>2017</u>	<u>Request</u> <u>2018</u>	<u>Request</u> <u>2019</u>
	300	500	300	1000

Request by Elements of Expense

<u>EOE</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Labor		106.9	185	111.5	370
M&S		0	0	0	0
A/P		121.6	166.6	104.1	384.7
Other		0	0	0	0
A&G		0	0	0	0
Overheads		71.5	112.4	62.4	172.3
Total		300	464	278	927

X	Capital
	O&M

2018 – Treasury Operations / Finance

Project/Program Title	Treasury Workstation Replacement/Upgrade
Project Manager	Howard Kelley
Project Number	21010566
Status of Project	Not started
Estimated Start Date	2018
Estimated Completion Date	2018
Work Plan Category	Operationally Required

Work Description:

IT2 the current Treasury Management System (TMS), also known as a treasury workstation, was purchased and installed April 1, 2011. The life expectancy of these types of applications is approximately 5 to 8 years.

A Treasury Management System (TMS) is a term for a treasury-oriented system or software package that specializes in the automation of manually-intensive, repetitive steps needed to manage a company’s cash flows. The system allows a company to efficiently communicate with financial institutions in order to manage cash, transactions, forecasts, FX, and even investments and debt.

Our goal is to continue with upgrades to the current system as long as the developer IT2 remains as a viable company, however in late 2013, IT2 was purchased by Wall Street Systems. Although, Wall Street Systems has indicated that they will continue to support IT2, there is considerable industry speculation that IT2 will be assimilated into a future version of Wall Street Systems.

If IT2 ceases to exist, we will have to initiate a new project by first evaluating all of the viable Treasury Workstation applications in the market place and then implementing a new solution. Part of the evaluation phase will be to determine if we will continue to host the application internally or go with a provider who supports a vendor hosted solution. This decision will have a major impact in the overall capital cost of the project as the need to purchase new hardware to support the new system will be eliminated if we contracted with a vendor hosted solution.

Justification Summary:

A treasury workstation is required to manage the cash position of CEI and all its subsidiaries. The TMS is a Sarbanes-Oxley system and is necessary for firm controls around the Company’s cash management processes. The TMS can also seamlessly interface with a company’s general ledger offering an instant financial dashboard. The financial crisis has heightened the need for better transparency into a company’s cash positions, as the traditional lines of credit have become increasingly scarce.

Through the proper selection and implementation of a TMS, Treasury can efficiently respond to the financial needs of the company. This efficiency allows for timely and flexible response to the Company’s

cash needs and significantly reduces costs associated with cash management. The Treasury Management System will assist in the automation of the following functions: Cash Positioning, Investment and Debt Portfolio management, Future Funding Analysis, SOX Compliance, Electronic Funds Transfer, Accounts Reconciliation, Cash Forecasting, General Ledger Interface, Report Writing, Bank Relationship Database, and Intra-company Management and Counterparty Risk Management.

Supplemental Information:

- Alternatives: Stay with the current package; evaluate using Oracle Financials which contains a TMS application that is not as robust and cannot support subsidiaries who utilize different financial systems to run their company.
- Risk of No Action: The TMS is a Sarbanes-Oxley system. Loss of controls relating to the current cash management process could significantly decrease the Company’s ability to be Sarbanes-Oxley compliant. Will also lose the ability to manage daily cash processing in a timely, efficient, and cost effective manner.
- Non-financial Benefits: Sarbanes-Oxley compliance.
- Summary of Financial Benefits (if applicable) and Costs: Project costs will be \$1.5 million in vendor costs.
- Technical Evaluation/Analysis: Not Applicable.
- Project Relationships (if applicable): Not Applicable.
- Basis for Estimate: Based on cost of initial TMS implementation.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1 million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
		\$1,500		

Request by Elements of Expense:

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor					
M&S					
A/P					
Other			\$1,500		
Overheads					
Total			\$1,500		

X	Capital
	O&M

2016 - Finance, Corporate Accounting

Project/Program Title	PowerPlant Application Upgrade 2
Project Manager	William Talbot, Grace Scarpitta
Project Number	21490520
Status of Project	Not Started
Estimated Start Date	2017
Estimated Completion Date	October 2020
Work Plan Category	Strategic - IT Enhancement

Work Description:

The PowerPlant application is a client/server accounting software used by Con Edison’s Property Record Project Accounting, and Tax Departments for project management, asset management and tax, and cost accounting. It enables the company to control and monitor distributed construction, and to take advantage of its capital intensive nature in terms of costing and profitability analysis, asset recovery, and tax minimization.

Significant upgrades to the PowerPlant suite of applications are released by the vendor every two to three years. Con Edison will be required to implement the releases that impact accounting of fixed asset, project management, and tax. The Property Record, Project Accounting, and Tax departments will evaluate whether the changes are applicable to Con Edison’s accounting, and recommend whether an upgrade is required. Every upgrade will require changes to our customization of the PowerPlant software. Since implementing the PowerPlant suite of applications in August 2010, an upgrade has been done every year, two major and one minor.

The purpose of this project is to upgrade the PowerPlant suite of applications to the version that is required to make the Property Record, Project Accounting, and Tax groups perform their business functions effectively.

An upgrade to the PowerPlant application suite will involve feasibility studies, planning/design, development, and implementation. The following tasks must be complete for the upgrade:

- Compare of the new release source code with the current customized Con Edison version
- Merge the customized code with base product of the new release
- Compare the existing database schema with the new database schema
- Develop database scripts for upgrading the database table structure
- Modify existing reports, interfaces, configurations, and extensions
- Update existing test scenarios/scripts to include new product features
- Create Development/UAT environment
- Perform Integration Testing Cycles (ITCs) as deemed necessary by the scope of the upgrade

- Perform User Acceptance Testing
- Obtain User Signoffs and Approval to migrate the new code to production
- Develop a comprehensive cutover strategy document and a production cutover plan
- Coordinate cutover/drills with other ERP team members
- Perform mock cutover drills
- Backup the existing production database before performing the cutover steps
- Migrate the new application version to production

Justification Summary:

There are various internal and external factors that can compel an upgrade to the PowerPlant application: IRS revision procedures, new PSC requirements, new accounting releases, application releases, and infrastructure upgrades that prevent hardware, middleware, and operating system obsolescence. An upgrade will reduce the likelihood of errors and thereby mitigate the Company's exposure to enterprise risks of significant misstatements of the Company's financials. Con Edison will be required to implement these changes. The Property Record and Tax Departments will evaluate whether the changes are applicable to Con Edison's general accounting practices and determine whether an upgrade is required. Every upgrade will require further customization of the PowerPlant software.

A recent example is with CEI's method of accounting change to deduct repair and maintenance costs not required to be capitalized under IRC § 263(a), the Company upgraded the "Repair Tax Expense" module in PowerPlant to fully process repair expense options and maintain tax units of property directly on its book unit catalog for electric distribution. Tax is currently analyzing opportunities for additional accelerated tax deductions as the result of the recent final regulations for steam and gas. The Company is anticipating expanding its current accounting method for repairs to apply to all of its operating areas.

In addition, infrastructure changes such as operating system, hardware, and middleware obsolescence will trigger a PowerPlant application upgrade. The upgrades are done to protect the system from malicious software.

Supplemental Information:

- Alternatives: The alternative to upgrading the software packages to accommodate the changes would be to maintain manual calculations outside of an automated and controlled environment. The manual process would require the Property Record and Tax Departments to invest significant hours in calculating adjustments and maintaining records to support their calculation. Such processes would increase the risk and reduce the efficiency of the groups.
- Risk of No Action: If an upgrade is not pursued, the following risks would apply:
 - Con Edison would be out of compliance with new IRS regulatory procedures
 - The application would no longer be supported by the vendor, PowerPlan, Inc.
 - An obsolete software product would be used in key business processes, resulting in incorrect accounting in terms of tax depreciation calculations and determination of

tax repair deduction eligibility. The vendor currently releases product upgrades that are in compliance with the business requirements or laws

- Non-financial Benefits: If an upgrade is pursued, then benefits would include:
 - Protection against software vulnerabilities
 - Reduction in the likelihood of PowerPlant system generated errors
- Summary of Financial Benefits (if applicable) and Costs: For the upgrade, costs primarily consist of acquisition of the current updated PowerPlant software and effort hours from IR in order to develop scripts, update interfaces and conduct comprehensive testing before final migration to the Production database.
- Technical Evaluation/Analysis: For the upgrade:
 - IR will work with PowerPlan to merge Con Edison's customized code into the latest PowerPlant base code
 - IR will compile the final source code from the vendor and will work with Property Record, Tax, and the vendor to deploy the software
- Project Relationships (if applicable): This project is not related to any others.
- Basis for Estimate: Costs for the PowerPlant application upgrade were determined based off estimated effort hours for previously completed PowerPlant upgrades in 2011 and 2012. The costs also include estimates of internal effort hours and web software development cost provided by IR.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2014</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2010</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2014</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request</u> <u>2015</u>	<u>Request</u> <u>2016</u>	<u>Request</u> <u>2017</u>	<u>Request</u> <u>2018</u>	<u>Request</u> <u>2019</u>	<u>Request</u> <u>2020</u>
		232.00*	232.00*	927.00*	927.00*

Request by Elements of Expense

<u>EOE</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor			14.0	14.0	112.0	112.0
M&S			-	-	-	-
A/P			193.0	193.0	618.0	618.0
Contingency			25.0	25.0	197.0	197.0
Total			232.0	232.0	927.0	927.0

*Amounts include Overheads

X	Capital
	O&M

2016 – Common Capital Portfolio

Project/Program Title	PI360 Governance Expansion – O&M Portfolio
Project Manager	Sonia Gomez
Project Number	21496939
Status of Project	Approved, Not Started
Estimated Start Date	1/2/17
Estimated Completion Date	12/31/20
Work Plan Category	Strategic - Efficiency and Process Improvements

Work Description:

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the existing optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation of the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2017, the EPMO will re-engage with UMT to build upon the existing solution and automate the Governance / portfolio management process for the O&M portfolios across business units. The work will involve a series of workshops with key stakeholders, requirements analysis and solution design work, building and testing, report development, as well as extensive user training.

The project is expected to begin in early 2017 and additional functionality will be required in 2018 and 2019 across all portfolios, as the portfolio management process matures. The costs over the 4 year period are estimated to be \$3,000,000, including expenses.

Justification Summary:

Over the past several years, the Company has developed and implemented a Capital Optimization Process to evaluate projects and programs on an enterprise-wide basis, and to make optimized expenditure decisions within operating units utilizing standardized analytical methods and guidelines. To accomplish this, in recent years, the Company has purchased and implemented a capital optimization software application.

In addition, Con Edison has developed and implemented an enhanced project portfolio management and governance approach regarding capital spending. This process has been in place since 2010 for Common capital, and was initiated for the Gas capital portfolio in April 2014, followed by the Electric T&D (Sept. 2014) and Steam (Mar. 2015) capital portfolios.

The goal of the portfolio management process is to provide governance, proactive analysis and insight to the management of projects/programs.

On a monthly basis, specific Governance Committees (“GC”) for each capital portfolio review the status of the portfolio, perform a “sweep” of projects whose expenditures are forecasting to be below budget, and reallocate funds to either emerging projects with high strategic value, and/or to projects needing additional funding due to scope changes. If there are no projects in need of the swept funding, the portfolio maintains the surplus value. The sweep process also reviews those projects that are over budget and challenges the Project Managers to get them back on track. At the end of each month, the result of the process is a revised and “sanctioned” year-end forecast. The GC reporting is accomplished through MS Excel and PowerPoint, and is highly manual.

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

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In 2017, the EPMO will re-engage with UMT to automate the Governance / portfolio management process for the O&M portfolios.

The PI360 solution will enable CECONY to streamline and automate many of the current EPMO processes and reporting needs, primarily portfolio management.

UMT Consulting Group will work with the CECONY teams to deliver the objectives by leveraging and enabling the abilities to:

- Streamline and automate time-phased financial analysis and reporting
- Automate the portfolio financial forecasting process, including change request and re-baselined budget (part of sweep process, now with audit trail)
- Automate EPMO Project/Portfolio Reporting
- Improve forecasting process to minimize budget redirects
- Connect different data sources into one common repository for EPMO analysis, reporting and financial management
- Prepare a solution to support the management of the O&M portfolios, i.e., manage all projects using the same process and technology platform
- Design and implement a Financial Management data import module to connect Oracle BI with PI360
- Enhance the existing solution, based on the evolving needs of all portfolios

Supplemental Information:

- Alternatives:

Alternative 1 – Do nothing. This would mean using MS Excel and PowerPoint for future O&M governance analysis and reporting.

This alternative has a higher risk for error, is more time consuming and resource intensive, and provides less automated process controls and quality checks.

- Risk of No Action:

Process Risks

- We would not have a tightly integrated optimization and governance process.
- The governance process for O&M portfolio will be completed manually each reporting period. This will limit the analysis and reporting benefits from a more automated governance process. It will also leave us open to human error, and technical issues and limitations associated with the use of a spreadsheet based process.
- Reporting will be manual and inflexible with the lack of automated rollup and drill down capabilities. Ad Hoc reporting will be either impossibly hard or extremely labor intensive.
- Establishing enterprise and objective project and portfolio execution performance measurements will be labor intensive, inflexible and subject to manual interpretation without the structure and integration supported by the platform.

Cost Risks

- No single source of data will be available for portfolio management / governance reporting, leading to increased manual effort to consolidate and summarize reporting.

Quality Risks

- The manual data collection process is prone to error.
- No single source of data will be available for reporting on project financials, status, issues and risks, decreasing the quality of financial and project reporting.
- The application of universal performance standards is difficult and prevents the Company from identifying and remedying situations of sub-par performance.

- Non-financial Benefits:

- **Some of the Non-financial Benefits of this project are:**

- Increased alignment between our investments and our Enterprise Business Strategy
 - Creates an opportunity to improve business processes.
 - The integrated view of all projects planned and in-progress provides support in managing the portfolio budgets and identifying opportunities.
 - A standardized platform provides the infrastructure for incremental process improvement activities.

- **Additional benefits are:**

- Project Delivery – Integration of financial budgets, actuals and re-forecasting. Increased transparency on projects, improvements to budgeting and reforecasting via Sanctioned Change Requests.
 - Budget Development and Management – Tools to prepare and actively manage project forecast, earned value and actuals.
 - Training efficiency and employee mobility
 - New employee integration
 - Administrative efficiencies

- Summary of Financial Benefits (if applicable) and Costs:

- **Costs:**

- The Costs are based on an estimated number of days for professional services from UMT Consulting Group and 1 FTE (internal labor): \$3,000,000, including expenses

- Technical Evaluation/Analysis:

- UMT360/PS2013 (known internally as Portfolio Intelligence 360, or simply PI360) – Portfolio Management system automating management from development of white papers, through optimization and budget process, through Management of active portfolio on a per year basis. The Common capital portfolio is leveraging the PI360 solution now, and, in 2015, we are currently expanding the solution to include the Gas capital portfolio.
- Project Relationships (if applicable):
 - The EPMO is currently implementing the PI360 solution for the Common Capital portfolio, and expanding to Gas, Electric and Steam Capital; this new project will expand the solution to train, onboard, manage data, implement reports/analytics, etc. for the O&M portfolio.
- Basis for Estimate:
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group and 1 FTE (internal labor): \$3,000,000, including expenses

Total Funding Level (\$000):

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
\$0	\$1,000	\$1,000	\$500	\$500

Request by Elements of Expense

EOE	2016	2017	2018	2019	2020
Labor		\$125	\$137		
M&S		\$801	\$788	\$500	\$500
A/P					
Other					
Overheads		\$74	\$75		
Total		\$1,000	\$1,000	\$500	\$500

X	Capital
	O&M

2016 – Law – Business Ethics & Compliance

Project/Program Title	Certificate of Disclosure – Conflicts of Interest Management Software
Project Manager	Tricia Ryan
Hyperion Project Number	PN.21517835
Organization’s Project Number	215261640001
Status of Project	Planning
Estimated Start Date	January 1, 2016
Estimated Completion Date	December 31, 2018
Work Plan Category	Strategic

Work Description:

The Business Ethics and Compliance group (BEC) within the Law Department is tasked with ensuring that all Company employees comply with the Company’s Conflict of Interest (COI) Policy. This is accomplished by periodically surveying employees and requiring them to disclose any potential conflicts. Updating the survey and making it more user friendly, while discretionary, is important because it will maximize compliance with the COI Policy and meets several of the Company’s strategic drivers, as further described below.

Reduce and Manage Risk (Strong):

Conflicts of Interest (COI) is a key area of risk for the Company. This is based on the fact that conflicts of interest, when not eliminated or properly mitigated, can lead employees to act in ways contrary to their professional responsibilities potentially resulting in damage to the Company.

It is important that all employees remain free from the influence of or the appearance of any conflicts with the Company’s interests. Eliminating conflicts of interest is the most effective way to reduce the potential for unethical behavior; however, whether a specific situation creates an actual or potential conflict of interest that does or could harm the Company will depend upon the facts and circumstances that exist. The goal of the survey is to identify potential conflicts so the specific facts of a situation can be reviewed and appropriately mitigated.

The current process is manually intensive and does not encourage or allow for detailed and searchable employee responses. Allowing for a systems approach, updating the survey and making the questions more targeted, will result in improvements to the management of the COI process. In addition, the current COI process has limited reporting capabilities through existing report templates. Revised questions and reporting capability will provide us with a more accurate and expansive picture of what conflicts

exist within the Company, which will then allow for development of appropriate mitigation plans, thus reducing risk to the Company.

Strengthen and Develop Employees (Low): Employee Retention Rate

Employees who do not disclose potential conflicts of interest with the company and work in situations in which they have a conflict are usually terminated from the company. But having effective software that encourages better employee response and enables the Company to track potential conflicts more effectively will help prevent such employee terminations. In addition, employees who work free of any pressures resulting from personal or financial conflicts are more effective and competent employees as their primary professional loyalty is to the Company.

Enhance External Relations (Moderate):

Conflicts of interest are a concern for not only the Company, but for regulatory agencies and customers as well. It is essential that the Company identify any situations where an employee's professional obligation to the Company will not be unduly influenced by a secondary outside interest. Having an effective COI system that tracks and manages potential Conflicts of Interest improves and maintains this aspect of our relationship with these stakeholders.

Strengthen Company Process (Extreme):

Process Improvement - The current process is manually intensive and does not encourage or allow for detailed and searchable employee responses. By updating the survey and making the questions more targeted, we will improve the management of the COI process. In addition, the existing COI process has limited reporting capabilities through the existing report templates. Revised questions and reporting will provide us with a more accurate and expansive picture of what conflicts exist within the Company.

Employee Productivity - Employees are required to make a new disclosure every time their circumstances change or bi-annually (all management and some union titles only). The new software, once used for the first time by the employee, will allow employees to update previous disclosures rather than complete the entire survey each time. In addition, the new software will create an automated mechanism for the tracking and managing of disclosure responses to ensure full review and closure of each disclosure. The current mechanism for tracking and managing responses is lengthy and manually intensive. Accordingly, the new software is more efficient for employees as both the user and for those conducting the administrative review.

Implementation for this project is approximately 3 months. The kick off for the project is scheduled for January, 2016 and the estimated go live date is April, 2016.

Justification Summary:

It is important that all employees remain free from the influence of or appearance of any conflicts with the Company's interests. Eliminating conflicts of interest is the most effective way to reduce the potential for unethical behavior; however, whether a specific situation creates an

actual or potential conflict of interest that does or could harm the Company will depend upon the facts and circumstances that exist.

The BEC group initiates a Certificate of Disclosure Survey each year for all CEI Officers, and bi-annually for all CECONY and ORU Management Employees (including Officers) and certain selected Con Edison Company of New York (CECONY) and Orange & Rockland (O&R) Union titles through the Certificate of Disclosure Application. This application was built in-house and is currently maintained by IR using Company servers. The results for CECONY and O&R surveys are recorded automatically within the application, and the results for the CEBs are tabulated manually by the Human Resources Specialist at Con Edison's Competitive Shared Services and reviewed by the BEC Administrator.

The existing application is limited in capabilities. It currently collects only one line of information for each disclosure made by an employee. This limited approach to required disclosures can be improved, particularly because of the manually intensive nature of the process where the BEC Administrator is required to review and mitigate any potential conflicts of interests reported because it does not provide enough information to properly evaluate a situation for disclosure risks.

In addition, the method for tracking and managing COI survey results is currently done manually through an Excel Spreadsheet. There is no automated approach for tracking the review process of each disclosure or tracking any mitigating actions that are being taking as a result of any discovered conflicts.

The current application does not capture data from the CEB's. As stated above, the process CEB's use now is through the completion of a printed out survey, which is then faxed in. With the implementation of this solution, all three of Con Edison's business will be incorporated into the solution. A vendor solution is also scalable. So if the Company were to hire more employees, merge, etc. it would be able to handle the volume without additional infrastructure. In addition, if the Company moved to expand the reach of the disclosures contractor who have relationships within the company, the solution would be able to expand to meet those requirements.

Conflict of Interest vendor solutions come with tools that are a culmination of the industry best practices and experience for managing employee conflicts. The implementation of these solutions will ultimately make our Company more agile to the ever changing requirements and trends.

Overall, through the implementation this software, the Company's end users, the administrative users and overall effectiveness of the Certificate of Disclosure process will be significantly enhanced. With surveys that are easy to complete, that carry over previous years' answers, and guide end users to only answer relevant questions, all users will have an overall improved experience. There will be more clarity about the information that needs to be provided thus improving the quality of the employee data collected. Accordingly, the administrative users will be able to identify, track, manage and resolve conflicts more effectively.

The below enhanced software features will also automate a largely manual process and allow for more effective management of the process:

- Ability to send reminders to employees for specific disclosures that require more frequent updates
- Automate the delivery of a survey to employees who have had title changes
- Ability to see chain of command of individual to look for perceived conflicts of individuals reported in disclosure.
- Tracking and managing of survey responses to ensure full review and closure of each disclosure with ability to communicate to employee for questions and completion of review
- Global search capabilities to easily find data
- Ability to easily retrieve and review current and past surveys for specific employees
- A centralized and easily accessible repository for storing COI mitigation plans

Supplemental Information:

- Alternatives: In November of 2014, BEC underwent a review process of the current application to see if it could be upgraded to address the Company's needs. A functional specification was completed for the upgrade to the collection of additional data elements. After the completion of the Functional Specifications, an initial quote of \$123,000 to make the updates and launch the program by August of 2015 was given. In addition, BEC also had additional reporting requirements and COI data management needs that were not addressed in the initial specification.

In order to complete the upgrades to the questionnaire we were looking for, the current application would have to have been rebuilt completely.

At that time, we met with our Vice President and Chief Ethics and Compliance Officer (CECO), Kimberly Strong, and Director of Legal Tech and Info Governance, Teresa Barillas, and determined that a vendor based solution with an out-of-the-box software would be a better option to meet our requirements. The vendor solution will not only be able to deliver an enhanced survey, it will also address additional needs not reviewed in our initial functional specifications.

- Risk of No Action: It has become apparent that the vendor based solutions available for Conflict of Interest Management will not only address our needs for updating the disclosures received from employees but will also address our need to more effectively track and manage the data received from those disclosures.

The current system in which we track employees' disclosures on Microsoft Excel spreadsheets is not an effective method to accurately manage and avoid potential conflicts. Large Excel spreadsheets do not track the communication and follow-up necessary to manage disclosures that need a mitigation plan and the associated documentation of that plan.

In addition, with the new systems available, if an employee transfers within the Company, the available options to automate a reminder to employees to update

disclosures are available. This reduces that risk that the required disclosure update will be overlooked following an internal Company transfer.

- Non-financial Benefits: Once the new software is fully implemented, BEC will be able to more effectively monitor and track employee disclosures, thus increasing the Company's reliability when it comes to eliminating and managing risks resulting from conflicts of interests.
- Summary of Financial Benefits (if applicable) and Costs: Not Applicable
Since we will be using a vendor and this is a system process improvement, there are no financial benefits in increased efficiencies on full time employees.

The 2017-2018 costs are based off estimates of what a yearly software license will be.

- Technical Evaluation/Analysis: Two industry surveys were completed to determine what other organizations within the utility industry and within the E&C industry were doing regarding Conflicts of Interest disclosures.

A Utility Industry Technology (UNITE) Benchmarking Study Request was sent to 18 other utilities members. The study requested information regarding the use of vendor products by UNITE members that we could evaluate for potential use in Con Edison. Unfortunately, of the 18 utilities in the survey none at this time use a vendor product. Though, one of the vendors is looking to replace their existing in-house system like us.



Handling of Certificate
of Disclosure Respons

Through the Ethics and Compliance Initiative (formerly the Ethics and Compliance Officers Association) a survey was sent out to all members to benchmark what other organizations are doing in regard to administering and tracking conflict of interest surveys. Of the 120 ECI member participants in the survey who responded to the question about the format used to administer the survey, 28.3% responded that they are currently using a vendor solution, and 41.7% use an in-house application system. The information given through this survey indicates that there are vendor based solutions in the market that will meet our requirements. (*Report attached*)



ECI_COI_SurveyResul
ts.pdf

- Project Relationships (if applicable): Not Applicable
- Basis for Estimate: Three vendors were asked to come in and complete a demonstration of their COI software solutions. The three vendors, COI Risk Manager, Convercent and

COMPLI, each had a different approach to the software solution. Convercent has a solution that is part of a larger Governance Risk & Compliance (GRC) solution. It has a sophisticated, yet different approach to managing and tracking disclosures, with each disclosure having its own review path. COI Risk Manager offered a solution that was not part of a larger GRC solution. COMPLI also offers a system that is part of a larger GRC solution and the most options for customization.

All three contained many features to meet our specifications, including but not limited to the ability to push out surveys to employees, a communication tool, and tracking options. Based on the demonstrations and cost summaries provided by these three vendors we were able to establish a baseline for how much the desired system would cost.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
462.2	150.7	150.7		

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	161.6				
M&S					
A/P	301.6	150.7	150.7		

Other					
Overheads					
Total	462.2	150.7	150.7		

Capital
 O&M

2018 - Finance

Project / Program Title	Hyperion Strategic Finance Enhancement
Project Manager	David Blessing
Project Number	21521430 HSF Enhancement
Estimated Project Start Date	2018
Status	Not started
Estimated Service Date	2019
Work Plan Category	Strategic – IT Enhancement

Supplemental Information

Hyperion Strategic Finance (HSF) is used for the five year forecast and annual budget preparation as well as ad-hoc scenario analysis at the regulated utilities and the CEI Holding Company. HSF is also a repository for the competitive energy businesses forecasts, and the consolidation system for the CEI corporate forecast and budget.

Budgeting and forecasting activities are a combination of automated and manual processes that require extensive user knowledge and training with respect to HSF and its various upstream resources. These processes are very time-consuming and susceptible to error. The current processes and software limitations make relatively straightforward activities such as editing reports a laborious, time-intensive, low-value-added exercise that takes significant time away from high-value analysis work.

With the proposed solutions as laid out in the following paper, the forecasting process can be improved and simplified to reduce processing times and risk of errors while greatly enhancing system capabilities to produce more powerful, accurate and insightful predictions of the company's financial future. The project scope will address three types of software enhancements: system performance enhancements or alternatives that will improve the current processes by reducing the time it takes to complete tasks; system integration enhancements that will improve the integration of HSF with other company systems, thereby increasing automation and providing new analytic tools; and system capability expansion which will develop new capabilities of the system to increase its usefulness and forecasting prowess.

System Performance Enhancements

Despite the best efforts of IR to make performance improvements to the latest version of Oracle HSF (version 11.1.2.3), performance remains sluggish and is lowering the productivity of the department due to time spent waiting for the system to calculate, update, and produce financial reports. Performance enhancements within the scope of this project will be to:

- Facilitate auto-calculation of revenue requirements. Currently, the system can handle a one-period revenue requirement calculation in a reasonable time frame, but the system cannot perform a multi-month calculation in an acceptable amount of time. Given the calculation can take upwards of three hours in HSF, the revenue requirement calculation continues to be done off-line on manual Excel spreadsheets which increases risk of user error and delays the forecasting process.
- Aim to increase efficiency and speed with which reports are retrieved, written and modified. This will save time for users, administrators, and developers.
- Enable dynamic reporting, allowing users to query on report details, gain a deeper understanding of forecast drivers, and reduce report maintenance times.
- Create graphs and tables in presentation-ready formats, helping to present forecasts with meaningful graphics.
- Explore additional ways to promote automation, improve processing time, and decrease manual data manipulation and offline calculations

System Integration Enhancements

- Hyperion Planning

The source data that is loaded into HSF comes from a variety of external systems and uses several methods of data importing. Enhancements to make data loading an automated process using the native mapping function will reduce risk of input errors. This will require additional integration with the Hyperion Planning application. Likewise, there is a significant amount of budget data that is calculated by HSF which is then manually input into HP; developing the technology to automatically back-feed this data to HP (and ultimately BI) will further reduce the chance of human error and significantly reduce the amount of time spent manually copying-and-pasting data from one planning system to another.

- Predictive Modeling Companion Software

While HSF is a serviceable forecasting tool for a single static forecast driven by data extracted from HP, it is not an effective simulator given its highly complex forecasting logic and extremely slow calculation speeds. It is a very time consuming and labor intensive process to run alternative what-if scenarios.

Integration of HSF with another companion application for predicative modeling, simulation, and optimization will allow the company to make better tactical decisions to reach its objectives and gain a competitive edge in uncertain market and regulatory conditions. Integration with a Monte Carlo simulator with advanced optimization and calculation capabilities will allow the company to gain insights into the critical factors affecting risk and performance, thereby driving more intelligent operations and financing decisions.

- Competitive Energy Businesses

The project will explore the possibility of expanding HSF for use at the CEBs.

- Other Systems
PowerTax - Automated interface with the Tax department's capital asset tax depreciation model.

System Capabilities Expansion

The forecasting software must be expanded to allow for growth of company initiatives and an ever changing regulatory environment. Enhancements to add additional functionality may include:

- Capability to forecast new regulated lines of business (i.e. mid-stream gas processing) and unregulated businesses (i.e. utility-scale renewable generation).
- Capability to forecast the impact of distributed energy resources penetration in the regulated utilities' service territories.
- Capability to forecast regulated earnings under new regulatory models that may place a greater emphasis on performance metrics, ROE adders, TOTEX budgeting, and other regulatory reforms as suggested in New York's Reforming the Energy Vision and other recently reformed regulated marketplaces.
- Greater sensitivity analysis capabilities with respect to varied ranges of independent variables and associated outcomes.
- Capability to predict future share prices and long-term interest rates.

The total cost for a comprehensive forecasting solution is estimated at \$2 million spent over the course of one year (2018). The enhanced system is expected to go-live in January 2019.

Justification Summary

It is essential that the system is enhanced in such a way that the system can grow as the business needs grow and the role of the regulated utility changes.

In the near term, the new model will reduce the time to complete the annual budget and five-year forecast and improve the accuracy of reporting.

The enhanced model and any companion modeling software will provide many long term benefits as discussed in the benefits section below.

Supplemental Information

- Alternatives: The alternative would be to keep the current process of budgeting and forecasting.
- Risk of No Action: Keeping the current process ensures that the forecasting process will continue to rely on external manual data manipulation, slow calculation and reporting, and very limited insight into alternative forecast scenarios.

- Non-Financial Benefits: Numerous non-financial benefits will be realized, including:
 - Increased ability to forecast alternative budget scenarios under varied operating environments that can provide a more complete picture of likely financial performance
 - Reduced manual data manipulation
 - Reduced reliance on employee intervention to import and export data across company systems
 - Time savings and smoother transitions when there is employee turnover since the process will be more efficient, transparent, and less manual
 - Faster, more precise calculations of revenue requirement
 - Faster turn-around times for producing reports
 - Increased analytical capabilities, data mining, and identification of key drivers
 - Faster loading and extraction of data into and out of HSF with a greatly reduced risk of error
 - Ability to better forecast earnings ranges with confidence levels based on an indefinite number of variables
 - Opportunity to move to a single corporation-wide budgeting platform
 - Automated integration with more company systems
 - Greater ability to forecast earnings under a changing regulatory landscape
 - Ability to adapt to a changing corporate structure and new investment opportunities

- Summary of Financial Benefits and Costs: An enhanced system should reduce the time needed to develop the budgets and forecasts. The reduction in required labor will allow for the reallocation of one CECONY full-time employee to meet other company needs. This could result in potential annual cost avoidance of approximately \$170,000.

- Technical Analysis: Financial Forecasting will work with a vendor with expertise in Hyperion Strategic Finance, other forecasting/modeling systems, and forecasting best practices to develop a statement of work to lay out the business and technical requirements of enhancing our current forecasting system or equivalent solution.

The statement of work will outline the requirements to improve system performance, system integration, and system capabilities as previously outlined. The vendor will then work with Consolidated Edison's Financial Forecasting and IR teams to provide a detailed project plan with pre-determined milestones and detailed cost estimates.

The project plan may include revisions of forecasting formulas and reporting logic, new intra-system data and meta-data mapping, new data warehousing methods, implementation of new predictive modeling software, upgraded hardware, or other solutions as determined in the technical analysis.

- Project Relationships: Not applicable

- Basis for Estimate: The funding estimate is based on prior expenditure experiences with Oracle/Hyperion product upgrades and other similar forecasting and budgeting technology solution projects.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1 million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
		\$2,000		

Request by Elements of Expense:

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor			\$300		
M&S			400		
A/P			1000		
Other			300		
Overheads					
Total			\$2,000		

X	Capital
	O&M

2016 – Common Capital Portfolio

Project/Program Title	PI360 Governance Expansion – Steam
Project Manager	Sonia Gomez
Project Number	21719883
Status of Project	Approved, Not Started
Estimated Start Date	1/2/17
Estimated Completion Date	12/31/17
Work Plan Category	Strategic - Efficiency and Process Improvements

Work Description:

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the existing optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2017, the EPMO will re-engage with UMT to build upon the existing solution, add additional functionality and automate the Governance / portfolio management process for the Steam Capital portfolio. The work will involve a series of workshops with key stakeholders, requirements analysis and solution design work, building and testing, report development, as well as extensive user training.

The project is expected to begin in early 2017 and end in late 2017.. The costs are estimated to be at \$750,000, including expenses.

Justification Summary:

Over the past several years, the Company has developed and implemented a Capital Optimization Process to evaluate projects and programs on an enterprise-wide basis, and to make optimized expenditure decisions within operating units utilizing standardized analytical methods and guidelines. To accomplish this, in recent years, the Company has purchased and implemented a capital optimization software application.

In addition, Con Edison has developed and implemented an enhanced project portfolio management and governance approach regarding capital spending. This process has been in place since 2010 for Common capital, and was initiated for the Gas capital portfolio in April 2014, followed by the Electric T&D (Sept. 2014) and Steam (March 2015) capital portfolios.

The goal of the portfolio management process is to provide governance, proactive analysis and insight to the management of projects/programs.

On a monthly basis, specific Governance Committees (“GC”) for each capital portfolio review the status of the portfolio, perform a “sweep” of projects whose expenditures are forecasting to be below budget, and reallocate funds to either emerging projects with high strategic value, and/or to projects needing additional funding due to scope changes. If there are no projects in need of the swept funding, the portfolio maintains the surplus value. The sweep process also reviews those projects that are over budget and challenges the Project Managers to get them back on track. At the end of each month, the result of the process is a revised and “sanctioned” year-end forecast. The GC reporting is currently accomplished through MS Excel and PowerPoint, and is highly manual.

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation of the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2017, the EPMO will re-engage with UMT to automate the Governance / portfolio management process for the Steam Capital portfolio.

The PI360 solution will enable CECONY to streamline and automate many of the current EPMO processes and reporting needs, primarily portfolio management.

UMT Consulting Group will work with the CECONY teams to deliver the objectives by leveraging and enabling the abilities to:

- Streamline and automate time-phased financial analysis and reporting
- Automate the portfolio financial forecasting process, including change request and re-baselined budget (part of sweep process, now with audit trail)
- Automate EPMO Project/Portfolio Reporting
- Improve forecasting process to minimize budget redirects
- Connect different data sources into one common repository for EPMO analysis, reporting and financial management
- Prepare a solution to support the management of the Steam portfolio, i.e., manage all projects using the same process and technology platform
- Design and implement a Financial Management data import module to connect Oracle BI with PI360
- Enhance the existing solution, based on the evolving needs of all portfolios

Supplemental Information:

- Alternatives:

Alternative 1 – Do nothing. This would mean using MS Excel and PowerPoint for governance analysis and reporting.

This alternative has a higher risk for error, is more time consuming and resource intensive, and provides less automated process controls and quality checks.

- Risk of No Action:

Process Risks

- We would not have a tightly integrated optimization and governance process.
- The governance process for the majority of the capital portfolio will be completed manually each month. This will limit the analysis and reporting benefits from a more automated governance process. It will also leave us open to human error, and technical issues and limitations associated with the use of a spreadsheet based process.
- Reporting will continue to be manual and inflexible with the lack of automated rollup and drill down capabilities. Ad Hoc reporting will be either impossibly hard or extremely labor intensive.
- Establishing enterprise and objective project and portfolio execution performance measurements will be labor intensive, inflexible and subject to manual interpretation without the structure and integration supported by the platform.

Cost Risks

- No single source of data will be available for portfolio management / governance reporting, leading to increased manual effort to consolidate and summarize reporting.

Quality Risks

- The manual data collection process is prone to error.
- No single source of data will be available for reporting on project financials, status, issues and risks, decreasing the quality of financial and project reporting.
- The application of universal performance standards is difficult and prevents the Company from identifying and remedying situations of sub-par performance.

- Non-financial Benefits:

Some of the Non-financial Benefits of this project are:

- Improved transparency of the portfolio's spending, project-specific and portfolio-wide forecasting, and Change Request (Releases and Requests) processes.
- Increased alignment between our capital investments and our Enterprise Business Strategy
- Increased strategic budget utilization
- Facilitates strategic redirect of funds and increases the company's agility to dynamically reallocate funds in response to emergencies and/or emerging work
- The integrated view of all projects planned and in-progress provides support in managing the portfolio budgets and identifying opportunities.
- A standardized platform provides the infrastructure for incremental process improvement activities.

Additional benefits are:

- Project Delivery – Integration of financial budgets, actuals and re-forecasting. Increased transparency on projects, improvements to budgeting and reforecasting via Sanctioned Change Requests.
- Budget Development and Management – Tools to prepare and actively manage project forecast, earned value and actuals.
- Enables the tracking of Project Management metrics which will lead to improved Project Management practices
- Training efficiency and employee mobility
- New employee integration
- Administrative efficiencies

- Summary of Financial Benefits (if applicable) and Costs:

- **Financial Benefits:**
- **Costs:**
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor: \$750,000, including expenses.
- **Technical Evaluation/Analysis:**
 - UMT360/PS2013 (known internally as Portfolio Intelligence 360, or simply PI360) – Portfolio Management system automating management from development of white papers, through optimization and budget process, through Management of active portfolio on a per year basis. The Common portfolio is leveraging the PI360 solution now, and, in 2015, we are currently expanding to Gas, and want to further build upon and expand the solution to the Steam Capital portfolio.
- **Project Relationships (if applicable):**
 - The EPMO is currently implementing the PI360 solution for the Common portfolio, and expanding to Gas and Electric T&D; this new project will expand the solution (as a Phase 3) to train, onboard, manage data, implement reports/analytics, etc. for the Steam portfolio.
- **Basis for Estimate:**
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor: \$750,000, including expenses.

Total Funding Level (\$000):

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>

\$0	\$750	\$0	\$0	\$0
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Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor		\$75			
M&S					
A/P		\$631			
Other					
Overheads		\$44			
Total		\$750			

X	Capital
	O&M

2016 – Common Capital Portfolio

Project/Program Title	PI360 Governance Expansion – New Functionality
Project Manager	Sonia Gomez
Project Number	21719900
Status of Project	Approved, Not Started
Estimated Start Date	1/2/18
Estimated Completion Date	12/31/20
Work Plan Category	Strategic - Efficiency and Process Improvements

Work Description:

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the existing optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2018, the EPMO will re-engage with UMT to build upon the existing solution and deliver additional functionality and reporting. The work will involve a series of workshops with key stakeholders, requirements analysis and solution design work, building and testing, report development, as well as extensive user training.

It is expected that additional functionality will be required in 2018 and 2019 across all portfolios, as the portfolio management process matures. The costs over the 3 year period are estimated to be \$1,500,000, including expenses.

Justification Summary:

Over the past several years, the Company has developed and implemented a Capital Optimization Process to evaluate projects and programs on an enterprise-wide basis, and to make optimized expenditure decisions within operating units utilizing standardized analytical methods and guidelines. To accomplish this, in recent years, the Company has purchased and implemented a capital optimization software application.

In addition, Con Edison has developed and implemented an enhanced project portfolio management and governance approach regarding capital spending. This process has been in place since 2010 for Common capital, and was initiated for the Gas capital portfolio in April 2014, followed by the Electric T&D (Sept. 2014) and Steam (March 2015) capital portfolios.

The goal of the portfolio management process is to provide governance, proactive analysis and insight to the management of projects/programs.

On a monthly basis, specific Governance Committees (“GC”) for each capital portfolio review the status of the portfolio, perform a “sweep” of projects whose expenditures are forecasting to be below budget, and reallocate funds to either emerging projects with high strategic value, and/or to projects needing additional funding due to scope changes. If there are no projects in need of the swept funding, the portfolio maintains the surplus value. The sweep process also reviews those projects that are over budget and challenges the Project Managers to get them back on track. At the end of each month, the result of the process is a revised and “sanctioned” year-end forecast. The GC reporting is currently accomplished through MS Excel and PowerPoint, and is highly manual.

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation of the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2018, the EPMO will re-engage with UMT to add new functionality.

The PI360 solution will enable CECONY to streamline and automate many of the current EPMO processes and reporting needs, primarily portfolio management.

UMT Consulting Group will work with the CECONY teams to deliver the objectives by leveraging and enabling the abilities to:

- Streamline and automate time-phased financial analysis and reporting
- Automate the portfolio financial forecasting process, including change request and re-baselined budget (part of sweep process, now with audit trail)
- Automate EPMO Project/Portfolio Reporting
- Improve forecasting process to minimize budget redirects
- Connect different data sources into one common repository for EPMO analysis, reporting and financial management
- Prepare a solution to support the management of the Capital portfolios, i.e., manage all projects using the same process and technology platform
- Design and implement a Financial Management data import module to connect Oracle BI with PI360
- Enhance the existing solution, based on the evolving needs of all portfolios

Supplemental Information:

- Alternatives:

Alternative 1 – Do nothing. This would mean using MS Excel and PowerPoint for governance analysis and reporting.

This alternative has a higher risk for error, is more time consuming and resource intensive, and provides less automated process controls and quality checks.

- Risk of No Action:

Process Risks

- We would not have a tightly integrated optimization and governance process.
- The governance process for the majority of the capital portfolio will be completed manually each month. This will limit the analysis and reporting benefits from a more automated governance process. It will also leave us open to human error, and technical issues and limitations associated with the use of a spreadsheet based process.
- Reporting will continue to be manual and inflexible with the lack of automated rollup and drill down capabilities. Ad Hoc reporting will be either impossibly hard or extremely labor intensive.
- Establishing enterprise and objective project and portfolio execution performance measurements will be labor intensive, inflexible and subject to manual interpretation without the structure and integration supported by the platform.

Cost Risks

- No single source of data will be available for portfolio management / governance reporting, leading to increased manual effort to consolidate and summarize reporting.

Quality Risks

- The manual data collection process is prone to error.
- No single source of data will be available for reporting on project financials, status, issues and risks, decreasing the quality of financial and project reporting.
- The application of universal performance standards is difficult and prevents the Company from identifying and remedying situations of sub-par performance.

- Non-financial Benefits:

Some of the Non-financial Benefits of this project are:

- Improved transparency of the portfolio's spending, project-specific and portfolio-wide forecasting, and Change Request (Releases and Requests) processes
- Increased alignment between our capital investments and our Enterprise Business Strategy
- Increased strategic budget utilization
- Facilitates strategic redirect of funds and increases the company's agility to dynamically reallocate funds in response to emergencies and/or emerging work
- The integrated view of all projects planned and in-progress provides support in managing the portfolio budgets and identifying opportunities.
- A standardized platform provides the infrastructure for incremental process improvement activities

Additional benefits are:

- Project Delivery – Integration of financial budgets, actuals and re-forecasting. Increased transparency on projects, improvements to budgeting and reforecasting via Sanctioned Change Requests
- Budget Development and Management – Tools to prepare and actively manage project forecast, earned value and actuals
- Enables the tracking of Project Management metrics which will lead to improved Project Management practices
- Training efficiency and employee mobility
- New employee integration
- Administrative efficiencies

- Summary of Financial Benefits (if applicable) and Costs:
 - **Financial Benefits:**
 - **Costs:**
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor (in 2018 only): \$1,500,000, including expenses.
- Technical Evaluation/Analysis:
 - UMT360/PS2013 (known internally as Portfolio Intelligence 360, or simply PI360) – Portfolio Management system automating management from development of white papers, through optimization and budget process, through Management of active portfolio on a per year basis. The Common portfolio is leveraging the PI360 solution now, and, in 2015, we are currently expanding to Gas, and want to further build upon and expand the solution to include the Electric T&D and Steam Capital portfolio by the end of 2017. Beginning in 2018, it is anticipated that new functionality will be required to further improve and automate the governance process.
- Project Relationships (if applicable):
 - The EPMO is currently implementing the PI360 solution for the Common portfolio, and expanding to Gas, Electric and Steam.
- Basis for Estimate:
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor (in 2018 only): \$1,500,000, including expenses.

Total Funding Level (\$000):

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>	<u>Request</u>

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
		\$500	\$500	\$500

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor			\$150		
M&S					
A/P			\$268	\$500	\$500
Other					
Overheads			\$82		
Total			\$500	\$500	\$500

X	Capital
	O&M

2016 – Common Capital Portfolio

Project/Program Title	PI360 Governance Expansion – Electric
Project Manager	Sonia Gomez
Project Number	21726055
Status of Project	Approved, Not Started
Estimated Start Date	1/2/16
Estimated Completion Date	6/30/17
Work Plan Category	Strategic - Efficiency and Process Improvements

Work Description:

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the existing optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2016, the EPMO will re-engage with UMT to build upon the existing solution, add additional functionality, and automate the Governance / portfolio management process for the Electric T&D Capital portfolio. The work will involve a series of workshops with key stakeholders, requirements analysis and solution design work, building and testing, report development, as well as extensive user training.

The project is expected to begin in early 2016 and end in mid 2017. The costs over the 2 year period are estimated to be \$1,750,000, including expenses.

Justification Summary:

Over the past several years, the Company has developed and implemented a Capital Optimization Process to evaluate projects and programs on an enterprise-wide basis, and to make optimized expenditure decisions within operating units utilizing standardized analytical methods and guidelines. To accomplish this, in recent years, the Company has purchased and implemented a capital optimization software application.

In addition, Con Edison has developed and implemented an enhanced project portfolio management and governance approach regarding capital spending. This process has been in place since 2010 for Common capital, and was initiated for the Gas capital portfolio in April 2014, followed by the Electric T&D (Sept. 2014) and Steam (March 2015) capital portfolios.

The goal of the portfolio management process is to provide governance, proactive analysis and insight to the management of projects/programs.

On a monthly basis, specific Governance Committees (“GC”) for each capital portfolio review the status of the portfolio, perform a “sweep” of projects whose expenditures are forecasting to be below budget, and reallocate funds to either emerging projects with high strategic value, and/or to projects needing additional funding due to scope changes. If there are no projects in need of the swept funding, the portfolio maintains the surplus value. The sweep process also reviews those projects that are over budget and challenges the Project Managers to get them back on track. At the end of each month, the result of the process is a revised and “sanctioned” year-end forecast. The GC reporting is currently accomplished through MS Excel and PowerPoint, and is highly manual.

The Enterprise Program Management Office (EPMO) in the Business Improvement Services department facilitates both the capital portfolio optimization and management processes enterprise-wide.

In 2014 and 2015, the EPMO upgraded the optimization software and, working with UMT Consulting Group (UMT), designed and implemented the Portfolio Intelligence 360 (PI360) portfolio management solution for the Common portfolio. This enabled the automation of the capital governance reporting process of the Common portfolio and integration with the capital optimization process. Also in 2015, the design work for the Gas and O&R portfolio solution is in progress and will be rolled out in early 2016.

In 2016, the EPMO will re-engage with UMT to automate the Governance / portfolio management process for the Electric T&D Capital portfolio.

The PI360 solution will enable CECONY to streamline and automate many of the current EPMO processes and reporting needs, primarily portfolio management.

UMT Consulting Group will work with the CECONY teams to deliver the objectives by leveraging and enabling the abilities to:

- Streamline and automate time-phased financial analysis and reporting
- Automate the portfolio financial forecasting process, including change request and re-baselined budget (part of sweep process, now with audit trail)
- Automate EPMO Project/Portfolio Reporting
- Improve forecasting process to minimize budget redirects
- Connect different data sources into one common repository for EPMO analysis, reporting and financial management
- Prepare a solution to support the management of the Electric T&D portfolio, i.e., manage all projects using the same process and technology platform
- Design and implement a Financial Management data import module to connect Oracle BI with PI360
- Enhance the existing solution, based on the evolving needs of all portfolios

Supplemental Information:

- Alternatives:

Alternative 1 – Do nothing. This would mean using MS Excel and PowerPoint for governance analysis and reporting.

This alternative has a higher risk for error, is more time consuming and resource intensive, and provides less automated process controls and quality checks.

- Risk of No Action:

Process Risks

- We would not have a tightly integrated optimization and governance process.
- The governance process for the majority of the capital portfolio will be completed manually each month. This will limit the analysis and reporting benefits from a more automated governance process. It will also leave us open to human error, and technical issues and limitations associated with the use of a spreadsheet based process.
- Reporting will continue to be manual and inflexible with the lack of automated rollup and drill down capabilities. Ad Hoc reporting will be either impossibly hard or extremely labor intensive.
- Establishing enterprise and objective project and portfolio execution performance measurements will be labor intensive, inflexible and subject to manual interpretation without the structure and integration supported by the platform.

Cost Risks

- No single source of data will be available for portfolio management / governance reporting, leading to increased manual effort to consolidate and summarize reporting.

Quality Risks

- The manual data collection process is prone to error
- No single source of data will be available for reporting on project financials, status, issues and risks, decreasing the quality of financial and project reporting.
- The application of universal performance standards is difficult and prevents the Company from identifying and remedying situations of sub-par performance.

- Non-financial Benefits:

Some of the Non-financial Benefits of this project are:

- Improved transparency of the portfolio's spending, project-specific and portfolio-wide forecasting, and Change Request (Releases and Requests) processes.
- Increased alignment between our capital investments and our Enterprise Business Strategy
- Increased strategic budget utilization
- Facilitates strategic redirect of funds and increases the company's agility to dynamically reallocate funds in response to emergencies and/or emerging work
- The integrated view of all projects planned and in-progress provides support in managing the portfolio budgets and identifying opportunities.
- A standardized platform provides the infrastructure for incremental process improvement activities.

Additional benefits are:

- Project Delivery – Integration of financial budgets, actuals and re-forecasting. Increased transparency on projects, improvements to budgeting and reforecasting via Sanctioned Change Requests
- Budget Development and Management – Tools to prepare and actively manage project forecast, earned value and actuals
- Enables the tracking of Project Management metrics which will lead to improved Project Management practices
- Training efficiency and employee mobility
- New employee integration
- Administrative efficiencies

- Summary of Financial Benefits (if applicable) and Costs:

- **Financial Benefits:**
- **Costs:**
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor: \$1,750,000, including expenses.
- **Technical Evaluation/Analysis:**
 - UMT360/PS2013 (known internally as Portfolio Intelligence 360, or simply PI360) – Portfolio Management system automating management from development of white papers, through optimization and budget process, through Management of active portfolio on a per year basis. The Common portfolio is leveraging the PI360 solution now, and, in 2015, we are currently expanding to Gas, and want to further build upon and expand the solution to include the Electric T&D Capital portfolio.
- **Project Relationships (if applicable):**
 - The EPMD is currently implementing the PI360 solution for the Common portfolio, and expanding to Gas; this new project will expand the solution (as a Phase 2) to train, onboard, manage data, implement reports/analytics, etc. for the Electric T&D portfolio.
- **Basis for Estimate:**
 - The Costs are based on an estimated number of days for professional services from UMT Consulting Group, and 1 FTE internal labor: \$1,750,000, including expenses

Total Funding Level (\$000):

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>

\$1,000	\$750	\$0	\$0	\$0
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Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	\$150	\$75			
M&S					
A/P	\$753	\$631			
Other					
Overheads	\$97	\$44			
Total	\$1,000	\$750	\$0	\$0	\$0

X	Capital
	O&M

2019 Capital – Corporate Accounting / Finance and Supply Chain Support

Project/Program Title	Oracle EBS Infrastructure Mobility Enhancement
Project Manager	Janet Murray/Vince Bonelli / Michael Fratto (Oracle EBS)
Project Number	21727583
Status	Not Started
Estimated Start Date	January 2, 2019
Estimated Service Date	December 31, 2019
Work Plan Category	Strengthen the Company’s Support Activities

Work Description:

The Oracle Enterprise Business Solution (EBS), which was implemented in July 2012, is an integrated suite of finance and supply chain modules through which Con Edison Inc., Consolidated Edison Company of New York, Inc., Orange and Rockland Utilities and their affiliated regulated companies (collectively “Con Edison”) transacts its business and financial reporting activities. The finance activities conducted through Oracle EBS include, but are not limited to, General Ledger, Project Accounting, Accounts Receivable, Cash Management, Assets, Collections, Project Billings, Project Costing, Project Management, and Financial Intelligence. The supply chain activities conducted through Oracle EBS include, but are not limited to, iProcurement (requisitioning), Purchasing (including sourcing, contracts, and iSupplier portal), Order Management (including Warehousing and Inventory Management), and Payables (including General Office Invoices, Sundry Payments, and iExpense).

At present, Oracle EBS can only be accessed through a company workstation or non-company workstation/computer through the CERA system. The proposed enhancement will provide users the ability to access Oracle EBS and through mobile devices such as iPhones, iPads, Blackberry, and other similar devices.

Justification Summary:

Allowing for mobilization of Oracle EBS via mobile devices such as iPhones, iPads, Blackberry, and other similar devices will continue to provide secure access to the software application. Mobility allows for transactional approvals immediately and expands the employee’s capability to work remotely as in the field were a workstation/computer is neither available nor practical.

Supplemental Information:

- Alternatives: The proposed enhancement is the only method by which the company can enable mobile device users to remotely access and transact in Oracle EBS. The alternate is to maintain the status quo and require users to log into the system through company workstations or through CERA.
- Risk of No Action: As the company embraces the concept of an increasingly mobile workforce, the use of mobile devices will expand and, in some cases, become an employee’s primary, rather than supplementary, means of accessing required data and systems. Consequently, providing

transactional capability to employees using mobile devices becomes increasingly critical to maintaining necessary business activities.

- Summary of Financial Benefits and Costs: The current cost estimate for the Oracle EBS Infrastructure Mobility Enhancement is \$ 1.0 million.
- Non-financial Benefits (if applicable): The Infrastructure Mobility Enhancement will increase efficiency and productivity by providing business users and managers the ability to perform transactional activities, such as submittal and approvals, in Oracle through mobile devices.
- Technical Evaluation/Analysis:
Evaluation / Analysis will be conducted after the implementation and stabilization of the Oracle EBS and BI Software Upgrade. Implementation is scheduled for April 2018.
- Project Relationships (if applicable):
N/A
- Basis for Estimate:
This is a new project, and the estimate provided is from studies from both Oracle and Gartner.

Total Funding Level (\$000):

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>
Labor						
M&S						
A/P						
Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
			1,000	

Company	2016	2017	2018	2019	2020
Con Ed				927	
(92.7%)					
O&R				73	
(7.3%)					
Total				1,000	

Request by Elements of Expense:

EOE	2016	2017	2018	2019	2020
Labor				200	
M&S					
A/P				600	
Other				200	
Overheads					
Total				1,000	

X	Capital
	O&M

2016 Capital – Corporate Accounting / Finance and Supply Chain Support

Project/Program Title	Oracle EBS 12.2 and BI OBIA Upgrade Oracle 2018
Project Manager	Janet Murray/Vince Bonelli / Michael Fratto (Oracle EBS) Cleon Dawes (Oracle BI)
Project Number	PR.21749844
Status	Not Started
Estimated Start Date	January 2, 2016
Estimated Service Date	April 30, 2018
Work Plan Category	Strengthen the Company’s Support Activities

Work Description:

The Oracle Enterprise Resource Planning System, which was implemented in July, 2012, is comprised of two major components. The first, the Oracle E-Business Suite (“Oracle EBS”) is an integrated suite of finance and supply chain modules through which Con Edison Inc., Consolidated Edison Company of New York, Inc., Orange and Rockland Utilities and their affiliated regulated companies (collectively “Con Edison”) transacts its business and financial reporting activities. The finance activities conducted through Oracle EBS include, but are not limited to, General Ledger, Project Accounting, Accounts Receivable, Cash Management, Assets, Collections, Project Billings, Project Costing, and Project Management. The supply chain activities conducted through Oracle EBS include, but are not limited to, iProcurement (requisitioning), Purchasing (including sourcing , contracts, and iSupplier portal), Order Management (including Warehousing and Inventory Management), and Payables (including General Office Invoices, Sundry Payments, and iExpense).

The Oracle Business Intelligence (“Oracle BI”) module is a reporting tool that allows authorized Con Edison users to develop standard and custom reports to extract data from Oracle EBS for monitoring project cost and show financial trends at either project or specific task level. The reports derived through the Oracle BI tool also provide a valuable tool for the planning and cost estimating of future projects.

At present, Oracle EBS is operating on Version 12.1.3, which was released by Oracle in August, 2010. Oracle BI is currently operating on Version 7.9.6.3. Both software products are updated periodically by Oracle through the release of patches which are regularly applied by Con Edison. The upgrades are required by Oracle as a condition of their ongoing support agreements.

Periodically, Oracle introduces entirely new versions of its software package. The new versions, which are generally released every 3-5 years, provide functional changes and incorporate technological changes that have evolved since the release of the previous version. Oracle provides a window of time for its users to migrate to the newly released version after which they advise they will no longer support the superseded software version.

In September, 2013, Oracle released a new version of its EBS software, which is numbered Version 12.2.4. It is deemed essential for Con Edison to migrate to Version 12.2.4 no later than 1st quarter of 2019 to maintain full Oracle system support and ensure compatibility with essential third party systems, such as Microsoft’s Operating Software (Windows 7), which is used by all Con Edison workstations, and anti-virus software, which is critical to Con Edison’s cyber security program. The consequences associated with failing to make this upgrade are discussed later in this paper.

Functional Enhancements

- **Finance**
 - Improved integration of Oracle General Ledger with Fusion Accounting Hub, providing enhanced reporting and analytical tools
 - Enhancements to Project Accounting functions such as Intercompany Billing, Federal Contract Billing, and Project Labor Costing
 - Enhancements to Oracle Receivables providing improved review and management of exceptions during close and automated auto lockbox processing

- **Supply Chain**
 - iProcurement improvements to check-out editing, and multi-line updating
 - Purchasing modules improvements to approval workflows, Buyer Work Center, and purchase order creation
 - Accounts Payable related improvements to invoice validation, transfer of approval on invoice approval workflows, and parallel processing
 - Improvements to Oracle Payments, Sourcing, Inventory, Service Contracts, and Order Management

Technical Enhancements

- On-Line Patching, which will enable business operations to continue during code migration and patching, reducing system downtimes associated with implementation of modifications

- Provide latest middleware and database technologies to Oracle EBS
 - WebLogic Server
 - Oracle Access Manager 11g
 - Oracle Database 12.1.2

- Improvements in performance, security, scalability, and administration

With respect to the Oracle BI module, the currently utilized Version 7.9.6.3 will be upgraded to Version 7.9.6.4. Some of the key features associated with the upgrade include:

- Keeps Oracle BI module current and compatible with Version 12.2.4 of Oracle EBS
- Rollup patch resolves 122 known BI Applications bugs
- Provides data loading performance enhancements
- Sets stage for future integration with advanced technologies, including cloud based platforms

The migration to Version 7.9.6.4 had been planned for 2016, however, the schedule has been extended to the 2017-2018 timeframe to coincide with the Oracle EBS upgrade effort and allow upgrade program for the two systems to be developed and tested in a holistic manner.

The overall effort associated with the migration from Oracle EBS Version 12.1.3 to 12.2.4 and Oracle BI from Version 7.9.6.3 to 7.9.6.4 is substantial and complex due several key factors:

1. The large degree of customization made to the standard Oracle product to support Con Edison business process and controls needs.
2. The need to integrate both Oracle EBS and BI with retained legacy systems (e.g. CARS, COMPASS, O&R WMS, and Logica) and newly installed systems that are external to Oracle (e.g. Manhattan Real Estate Management).
3. The extensive testing program, which covers testing in three separate and distinct test segments.

The first phase of the upgrade commences in the first quarter of 2016 with the initial purchase of twenty-two (22) servers required to support both the Oracle EBS and BI modules. Upon installation of the new servers, some of the servers being replaced will be re-purposed to support required preliminary Oracle EBS testing activities, which are scheduled to begin in the fourth quarter of 2016.

A total of seventy-five (75) additional servers supporting the Oracle EBS module will be purchased in 2017. New application and database servers are required to allow parallel support for the existing production systems and the new system. Additionally, most of the existing servers will be eight (8) years old in 2018. IR recommends replacement of servers for critical systems every five (5) years.

The labor component of the two upgrades will commence in 2016 and continue through implementation in second quarter 2018. The Oracle EBS Team performed a technical and functional review of 412 system customizations and categorized the work effort required on each from no effort required to very high. The Oracle BI team performed a similar assessment based on review of over 2,000 separate objects covering bulk data movements (ETL – extract, transform, and load), data repository, database tables, and published catalog objects within Oracle BI.

From an Oracle EBS perspective, the projected labor costs include an estimated 55,300 hours required by Information Resources (Application Development, Technical Architecture, Single Sign-On (SSO), and Enterprise Integration Environment (EIE)) and 52,200 hours required for Functional Support by the Oracle Support Team. The overall project effort includes a detailed review of all changes associated with the new version, including design of the change, integration with other customizations made by Con Edison, updating of functional and technical documentation, development of comprehensive test suites to ensure the upgraded system functions as intended and supports customized functions. The testing plan calls for three distinct test instances (Integration, Regression, and End-to-End) to ensure the upgraded system functions as intended and complies with company control objectives and Sarbanes-Oxley requirements. The labor work effort also includes preparation and dissemination of training documents, such as revised job aids illustrating changes in look and functionality as well as post-implementation support and stabilization.

From an Oracle BI perspective, the projected labor costs include an estimated 34,700 hours of technical and functional support utilizing both contractor labor and company employees. The Oracle BI effort includes application development, technical architecture, and testing of interfaces with Oracle EBS systems, specifically Project Accounting, General Ledger, and Supply Chain modules to ensure that financial data is correctly captured in Oracle BI.

Justification:

- **Alternatives:**

There are deemed to be no viable alternates to implementing Oracle Version 12.2.4, as periodical upgrade of the system is a necessary condition for maintaining ongoing Premier level support from Oracle. In order to properly assess the preferred date for implementing the upgrade, however, it is necessary to outline the various levels of support offered by Oracle.

As with most software products, Oracle provides ongoing system support on a fee basis. There are three tiers of ongoing support provided by Oracle, with specific time frames associated with the period of time the service is offered. The three levels are as follows:

Premier: This is the highest level of support and is provided for a period of five (5) years from the date of initial Oracle Version release. Premier support includes licensing, security alerts, fixes, critical patch updates, product upgrade, technological releases, access to product support and compatibility with existing third party products/versions (e.g. Microsoft Windows and various anti-virus products). Based on the release date of 2011 for Version 12.1.3 currently utilized by the Company, Premier support for Version 12.1.3 will expire in December, 2016, which reflects an Oracle provided extension of thirty-one (31) months from its normal expiration date.

Extended: This is the second level of support and is provided for a period of three (3) years following the expiration of Premier Support (a total of eight (8) years from the date of initial Oracle Version release). In the case of the currently used Oracle Version 12.1.3, extended support would start in 2016 and expire in 2019. Extended support includes licensing, security alerts, fixes, critical patch updates, product upgrade, technological releases for the Oracle product itself, but is more costly and provides a lower level of comfort with regard to compatibility with third party software products.

Sustained: This is the lowest level of support offered by Oracle. Sustained support begins after Extended Support end, which in the case of Version 12.1.3 would be 2020. Sustained support provides a significant drop-off in support of the Oracle product itself and does not ensure Oracle compatibility with third party software, nor does it provide security alerts, data fixes or critical patch updates. This is generally considered to be a non-viable option for our application.

In addition to Oracle providing solutions to known bugs and defects that exist in their current version, periodic upgrades incorporate technology improvements, ensures compatibility with newer operating systems such as Windows 7, and incorporates new and more robust security tools into both our EBS and BI modules.

A similar situation exists with the current Oracle BI version 7.9.6.3. Extended Support of this version expires in May, 2016, after which Sustained Support will be required until 2018. With the migration to Oracle BI version 7.9.6.4, Extended Support will be available from Oracle through May 2021.

- Risk of No Action:

If the upgrade to Version 12.2.4 is not implemented by 2019, Oracle EBS will be on Sustained Support. The impact of this is that our financial systems will in time become static, and potentially not offer the tools required for the Company's financial transactions to be compliant with tax and regulatory requirements or compatible with third party software products. In short, failure to upgrade to Oracle Version 12.2.4 will place the Oracle EBS system investment at risk.

From an Oracle BI perspective, 7.9.6.3 is not certified by Oracle to function in conjunction with version 12.2.4 of Oracle EBS. The Oracle BI upgrade will upgrade links between the EBS and BI modules so that Oracle BI functions properly with the column and schema changes being implemented in Oracle EBS version 12.2.4. Failure to upgrade creates the possibility of BI pulling incorrect data from EBS, resulting in inaccurate reporting

In addition to the linkage issues discussed above, the upgraded BI module will allow for a more systemically derived body of data, which will provide more accurate and granular cost identification.

- Summary of Financial Benefits and Costs

The current cost estimate for the combined Oracle EBS and Oracle BI upgrade is \$33.4 million, with the EBS portion estimated at \$27.1 million and the BI portion estimated at \$6.3 million. This estimate includes all hardware and associated installation, all EBS and BI technical and functional support, and all required EBS license costs.

- Non-financial Benefits (if applicable):

The upgrade will maintain the Con Edison Oracle EBS and BI systems at a level that allows for ongoing technical support from Oracle. The upgrade will also allow new Oracle designed functionality to be incorporated into the Con Edison Oracle EBS system, with increases in productivity resulting from more efficient completion of business transactions.

The Oracle BI upgrade will also allow for greater visibility into underlying data and trends that have an impact on the Company's financial performance, thus giving users tools with which they can more readily identify negative cost trends and take appropriate remedial action, enhance standardization of reporting through systemic

reporting methodologies, and provide reliable data for the projecting of future trends and financial decision making.

Keeping the system compliant with Oracle provides the following:

Strengthen the company's support activity by continuing to focus on technological innovation and effective and efficient support systems.

Reduce cost to customers by continuing to provide cost savings and productivity savings in Finance and Operations

Reduces and manage risks by continuing to produce clear, accurate and timely financials for both internal and external customers and reduce the risk of misstatements in Corporate Accounting.

Strengthen the Company's Human Resources by achieving superior business performance through competent employees, engaging work and continuous learning.

- Technical Evaluation/Analysis:

As noted above. Oracle publications detailing the changes associated with EBS Version 12.2.4 have been reviewed by technical and functional support personnel to determine their impact on standard Oracle functionality and the degree of difficulty associated with integrating the changes with the customizations that are critical to maintaining required Con Edison business processes and controls. Based on this review, it has been determined that 374 of 412 customizations will need to be touched in some manner. All such "touches" will require technical design, technical and functional documentation updates and testing of varying levels of complexity.

- Project Relationships (if applicable):

The Oracle EBS and Oracle BI upgrade implementation schedule is highly dependent on managing interfaces with approximately 90 Company systems.

Total Funding Level (\$000):

As noted above, the estimated total cost of the Oracle EBS and Oracle BI upgrade is \$ 33.4 million, which is reflected in Corporate Accounting five year budget plan for 2016-2020. The \$ 33.4 million is spread over the 2016 (\$ 3.6 million), 2017 (\$ 21.4 million) and 2018 (\$ 8.4 million) budget years.

Historical Spend

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Actual 2015</u>
Labor						
M&S						
A/P						

Other						
Total						

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>	<u>5 Year</u>
3,600	21,400	8,400			33,400

Request by Elements of Expense**Capital Project total**

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>FY19</u>	<u>Fy20</u>	<u>5 Year</u>
Labor	290.7	2,786.7	1,671.6			4,749.0
M & S	2600.0	12,000.0				14,600.0
A/P	450.0	4,700.0	2,700.0			7850.0
Other			1,700.0			1,700.0
A&G						
Overheads	259.3	1,913.3	2,328.4			4,501.0
Totals	3,600.0	21,400.0	8,400.0			33,400.0

CECONY 92.7%

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>FY19</u>	<u>Fy20</u>	<u>5 Year</u>
Labor	269.5	2,583.3	1,549.6			4,402.3
M & S	2,410.2	11,124.0				13,534.2
A/P	417.2	4,359.9	2,502.9			7,277.0
Other			1,575.9			1,575.9
A&G						
Overheads	240.4	1,773.6	2,158.4			4,172.4
Totals	3,337.2	19,837.8	7,786.8			30,961.8

ORU 7.3%

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>FY19</u>	<u>Fy20</u>	<u>5 Year</u>
Labor	21.2	203.4	122.0			346.7
M & S	189.8	876.0				1,065.8
A/P	32.9	343.1	197.1			573.1
Other			124.1			124.1
A&G						
Overheads	18.9	139.7	170.0			328.6
Totals	262.8	1,562.2	613.2			2,438.2

X	Capital
	O&M

2015 - Environment Health and Safety

Project/Program Title	Vehicle Collision Mitigation Program
Project Manager	Gregg Slintak
Hyperion Project Number	PN. 21479574
Organization's Project Number	N/A
Status of Project	Proposed
Estimated Start Date	2016
Estimated Completion Date	2018
Work Plan Category	Improve Public and Employee Safety

Work Description:

The purpose of this project is to equip all company fleet vehicles with onboard event recording devices to facilitate review of, and coaching on, drivers' behaviors for purposes of reducing the frequency and severity of collision events. This discretionary program entails the installation of approximately 3,500 recorders to generate video, audio, GPS, and other quantitative data. The resultant data will provide the basis for coaching individual drivers on at-risk behaviors, facilitate collision root cause analysis, and enrich driver awareness training.

Procurement, installation, and program launch would be phased for completion over the first two years of the rate period.

A pilot program was successfully rolled out to Manhattan Electric Operations in 2009 and Steam Operations began using the technology in 2010.

Justification Summary:

Vehicle operation throughout Con Edison's largely urban and congested territory carries significant liability exposure by way of injuries (employee and public) and physical damages (vehicles, private property). New York City's evolution of the driving environment, to more heavily encourage shared use by pedestrians and cyclists, is increasing the potential for high severity collisions. Such events are undesirable and impose significant and escalating costs, including auto related claims costs, while also carrying potential to negatively impact public perceptions of the company. The company has largely relied upon driver training and awareness messaging to influence behavior toward best practice operating approaches. However, such training often does not reflect application of such approaches in congested urban environments, nor is there any guarantee that drivers will implement them. Event data recorders have proven to be an effective means of precipitating improved driver behavior, ultimately reducing collision incidences.

Pilot program experience within Con Edison demonstrated that driver behavior can be influenced in specific ways that correlate to incidence reduction among various collision types. For example, the pilot period demonstrated an 80% reduction in rear end collisions that followed correction of a widespread at-risk behavior. The ability to directly observe driver behavior by way of the event recorders allowed

leadership to verify that operators abided by expectations, and to provide specific feedback when operators deviated.

Further, collision events can be better understood when event recorder data is available. Such understanding is important to identifying actionable/applicable lessons learned and communicating them in a credible manner. Such collision data is also of use in reducing the potential for claimants to exaggerate the nature/extent of damages, serving to limit financial exposure.

Supplemental Information:

- Alternatives:
 - No Action – Taking no action presumes that the level of potential liability and exposure is acceptable. Such presumption runs counter to the company’s vision of a Zero Harm environment, and is not acceptable.
 - Phased Scope – Deploy technology and accompanying program over a longer time period on a priority basis according to relative risk for injuries/damages. This alternative is considered sub-optimal given that the above-described risk exists throughout all portions of the company vehicle fleet. A longer deployment timeline will allow the risk to persist in some areas.
 - Reduced Scope – Identify portion of vehicles or geographic areas that pose greater relative consequence risk in terms of potential for injuries and/or significant damage. This alternative is considered sub-optimal given that the above-described risk exists throughout all portions of the company vehicle fleet. Reduced scope allows risk to persist unmitigated in some areas.
 - In-house Data Review/Management – Reduce reliance on vendor for initial review/scoring of recorded events. Approach would reduce vendor-associated O&M costs by approximately \$ 700,000 per annum, but would require internal labor, off-setting any avoidance-based reductions. This internal labor would be in the range of (8 FTEs, approx.)
- Risk of No Action: Performance remains at current levels, injury potential and damages exposure will likely escalate over time.
- Non-financial Benefits: Improved driver safety means to leverage resultant data for strengthening existing program elements (including training). Adverse press coverage associated with significant impact events (e.g. pedestrian fatality) is prevented.
- Summary of Financial Benefits (if applicable) and Costs: This project will reduce costs associated with collision repairs, fuel costs and claim settlements.
- Technical Evaluation/Analysis: N/A.
- Project Relationships (if applicable): This White Paper is for the Capital Expense of \$4 million to establish the roll-out of the Drive Cam product. A separate White Paper is being submitted to support the Incremental O&M costs associated with this project.

- Basis for Estimate: CECONY currently has a contract with the existing vendor (Lytx). The costs were derived by using the contracted rates for initial set-up as well as the annual cost for the managed service subscription.

Total Funding Level (\$000):**Historical Spend**

<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Historical Elements of Expense

(Historical EOE breakout will only be completed for Steam projects/programs of \$500 thousand or more and, for all other organizations, projects/programs of \$1million or more.)

<u>EOE</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Historic Year</u> (O&M only)	<u>Forecast 2015</u>
Labor	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
M&S	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
A/P	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Request (\$000):

<u>Request 2016</u>	<u>Request 2017</u>	<u>Request 2018</u>	<u>Request 2019</u>	<u>Request 2020</u>
<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>

Request by Elements of Expense

<u>EOE</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Labor	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
M&S	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
A/P	<u>980</u>	<u>1,960</u>	<u>980</u>	<u>0</u>	<u>0</u>
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Overheads	<u>20</u>	<u>40</u>	<u>20</u>	<u>0</u>	<u>0</u>
Total	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>0</u>	<u>0</u>

EXHIBIT __ (AP - G8)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE BASE - GAS

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE BASE - GAS
AVERAGE TWELVE MONTHS ENDED SEPTEMBER 30, 2015 AND
AVERAGE TWELVE MONTHS ENDING DECEMBER 31, 2017
(Thousands of Dollars)

Line	Utility Plant, Regulatory Deferrals, Deferred Income Taxes	Average Actual Twelve Months Ended <u>September 30, 2015</u> (Column 1)	Adjustments To Reflect Conditions In Rate Year (Column 2)	Average Twelve Months Ending <u>December 31, 2017</u> (Column 3)	Adjustments To Rate Base Twelve Months Ending <u>December 31, 2017</u> (Column 4)	Rate Year Rate Base Fully Adjusted For Proposed Rate Increase (Column 5)
<u>No.</u>	<u>Utility Plant:</u>					
1	Book Cost of Plant	\$ 5,890,974	\$ 1,564,926	\$ 7,455,900	\$ -	\$ 7,455,900
2	Accumulated Reserve for Depreciation	(1,378,930)	(218,770)	(1,597,700)	(15,400)	(1,613,100)
3	Net Plant	<u>4,512,044</u>	<u>1,346,156</u>	<u>5,858,200</u>	<u>(15,400)</u>	<u>5,842,800</u>
	<u>CWIP, Working Capital & Other Rate Base Items</u>					
4	Non-Interest Bearing CWIP	275,261	41,239	316,500	-	316,500
5	Working Capital	178,006	(58,123)	119,883	(2,468)	117,415
6	Unamortized Debt Discount/Premium/Expense	24,657	(2,545)	22,112	-	22,112
7	Unamortized Preferred Stock Expense	3,937	(329)	3,608	-	3,608
8	Preliminary Survey & Investigation Costs	650	-	650	-	650
9	Customer Advances for Construction	(1,832)	(79)	(1,911)	-	(1,911)
10	Net CWIP, Working Capital & Other	<u>480,679</u>	<u>(19,836)</u>	<u>460,842</u>	<u>(2,468)</u>	<u>458,374</u>
	<u>Net Deferrals / Credits from Reconciliation Mechanisms</u>					
11	Deferred Balances (see page 3)	(64,101)	30,266	(33,835)	-	(33,835)
12	Unbilled Revenues	43,594	-	43,594	-	43,594
13	Gas Stored Underground - Non Current	1,239	-	1,239	-	1,239
14	MTA Surtax - Net of Income Taxes	3,462	(698)	2,764	-	2,764
15	Net Deferrals / Credits from Reconciliation Mechanisms	<u>(15,807)</u>	<u>29,568</u>	<u>13,762</u>	<u>-</u>	<u>13,762</u>
	<u>Accumulated Deferred Taxes</u>					
16	Accumulated Deferred Federal Income Taxes (Net of SIT)	(1,072,015)	(394,344)	(1,466,358)	-	(1,466,358)
17	Accumulated Deferred State Income Taxes	(118,312)	24,167	(94,145)	-	(94,145)
		<u>(1,190,327)</u>	<u>(370,177)</u>	<u>(1,560,504)</u>	<u>-</u>	<u>(1,560,504)</u>
18	Average Rate Base	<u>\$ 3,786,589</u>	<u>\$ 985,711</u>	<u>\$ 4,772,300</u>	<u>\$ (17,868)</u>	<u>\$ 4,754,433</u>
19	Rate Base Over/Under Capitalization Adjustment	86,695	-	86,695	-	86,695
20	Pension/OPEB Reduction	-	-	-	(16,201)	(16,201)
21	Former Employees/Contractor Proceeding Rate Base Reduction	-	-	-	(5,176)	(5,176)
		<u>86,695</u>	<u>-</u>	<u>86,695</u>	<u>(21,377)</u>	<u>65,318</u>
22	Total Average Rate Base	<u>\$ 3,873,284</u>	<u>\$ 985,711</u>	<u>\$ 4,858,995</u>	<u>\$ (39,245)</u>	<u>\$ 4,819,750</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
WORKING CAPITAL - GAS
AVERAGE TWELVE MONTHS ENDED SEPTEMBER 30, 2015 AND
AVERAGE TWELVE MONTHS ENDING DECEMBER 31, 2017
(Thousands of Dollars)

LINE NO.		AVERAGE ACTUAL	ADJUSTMENTS	AVERAGE	ADJUSTMENTS	RATE YEAR
		TWELVE MONTHS ENDED <u>September 30, 2015</u> (COL. 1)	TO REFLECT CONDITIONS <u>IN RATE YEAR</u> (COL. 2)	TWELVE MONTHS ENDING <u>December 31, 2017</u> (COL. 3)	TO RATE BASE TWELVE MONTHS ENDING <u>December 31, 2017</u> (COL. 4)	RATE BASE FULLY ADJUSTED FOR PROPOSED <u>RATE INCREASE</u> (COL. 5)
<u>MATERIALS AND SUPPLIES</u>						
1.	Average Balance of Gas Stored Underground Current and LNG in Storage	\$ 48,407	\$ (48,407)	\$ -	\$ -	\$ -
2.	Average Balance of Materials & Supplies Excluding Gas in Storage	15,644	677	16,321	-	16,321
3.	TOTAL MATERIALS AND SUPPLIES	64,051	(47,730)	16,321	-	16,321
<u>PREPAYMENTS</u>						
4.	INSURANCE	2,330	756	3,086	-	3,086
5.	PROPERTY TAXES	37,322	5,742	43,064	-	43,064
6.	P.S.C. ASSESSMENT	1,729	525	2,254	-	2,254
7.	REGULATORY ASSESSMENT - 18-a LEGISLATION	22,485	(20,017)	2,468	(2,468)	-
8.	SOFTWARE & MAINTENANCE CONTRACTS	1,167	65	1,232	-	1,232
9.	INTERFERENCE	218	12	230	-	230
10.	OTHER	1,179	161	1,340	-	1,340
11.	TOTAL PREPAYMENTS	66,430	(12,758)	53,672	(2,468)	51,204
<u>CASH WORKING CAPITAL</u>						
12.	TOTAL GAS OPERATION AND MAINTENANCE EXPENSES	831,455	(5,440)	826,015	-	826,015
13.	LESS: PURCHASED GAS EXPENSES	403,716	(4,530)	399,186	-	399,186
14.	SYSTEM BENEFIT CHARGE (SBC)	37,176	(22,643)	14,533	-	14,533
15.	INTERDEPARTMENTAL RENTS	4	(0)	4	-	4
16.	UNCOLLECTIBLES	10,363	2,811	13,174	-	13,174
17.	CASH WORKING CAPITAL SUBJECT TO 1/8TH ALLOWANCE	380,196	18,922	399,118	-	399,118
18.	CASH WORKING CAPITAL @ 1/8TH	47,524	2,365	49,890	-	49,890
19.	TOTAL WORKING CAPITAL	\$ 178,006	\$ (58,123)	\$ 119,883	\$ (2,468)	\$ 117,415

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
WORKING CAPITAL - GAS
AVERAGE TWELVE MONTHS ENDED SEPTEMBER 30, 2015 AND
AVERAGE TWELVE MONTHS ENDING DECEMBER 31, 2017
(Thousands of Dollars)

Other Operating Revenues		Account	Balance 9/30/2015	15 Months Projected Deferrals 10/1/15-12/31/16	15 Months Linking Period Amortization 10/1/15-12/31/16	Projected Balance at 12/31/2016	Amortization Period	Rate Year 1 Amortization 2017	Rate Base Impact of Amortization	Balance at 12/31/2017	Balance Net of Tax at 12/31/2017
1	Interference	15124	19,447	-	105	19,552	3	(6,517)	(3,259)	16,294	9,903
2	Pensions/OPEBs										
3	Property Tax Deferrals	24400	(32,662)	(22,245)	6,068	(48,839)	3	16,280	8,140	(40,699)	(24,735)
4	Carrying Charges (Net Plant Reconciliation)	15189, 24378	17,753	-		17,753	3	(5,918)	(2,959)	14,794	8,991
5	Interest Rate True-Up (Auction Rate / LT Debt)	24326	(8,987)	(2,250)	4,125	(7,112)	3	2,371	1,186	(5,927)	(3,602)
6	Sale of Property - Gain on Luyster Creek Property	24415	(1,878)	-		(1,878)	3	626	313	(1,565)	(951)
7	Carrying Cost - SIR Deferred Balances	24485	(482)	(75)	385	(172)	3	57	29	(143)	(87)
8	Deferred Workers Compensation Recoveries	24507	(1,332)	583	(1,346)	(2,095)	3	698	349	(1,746)	(1,061)
9	Management Variable Pay	24509	(155)			(155)	3	52	26	(129)	(78)
10	Interest on Deferrals	15148, 24504	(1,244)	(900)	9	(2,135)	3	712	356	(1,779)	(1,081)
11	Customer Cash Flow Benefits - Bonus Depreciation	24472	(11,414)	(1,551)	7,536	(5,428)	3	1,809	905	(4,524)	(2,749)
12	Customer Cash Flow Benefits - Repair Allowance	24472	(1,564)	0	2,664	1,100	3	(367)	(184)	916	557
13	Former Employees/Contractor Proceeding	24470	(15,974)	-	2,470	(13,504)	3	4,501	2,251	(11,253)	(6,839)
14	Interest on deferred POR	15102	219	(45)	(38)	137	3	(46)	(23)	114	69
15	Manufacturing Incentive	24387	(2,998)	23		(2,975)	3	992	496	(2,479)	(1,506)
16	Penalties on Off-peak / interruptible customers	24396	(4,358)		554	(3,805)	3	1,268	634	(3,171)	(1,927)
17	Unauthorized Use Charge - Divested Stations	24446	(335)		209	(126)	3	42	21	(105)	(64)
18	Oil to Gas Conversion	24477	(6,329)		59	(6,271)	3	2,090	1,045	(5,226)	(3,176)
19	Case 13-G-0031 deferral	24495	(66,717)	36,989		(29,728)	3	9,909	4,955	(24,774)	(15,056)
20	Intereast on Case 13-G-0031 deferral	24508	(1,379)	(1,043)		(2,422)	3	807	404	(2,019)	(1,227)
21	Pipeline Integrity	24382	(4,015)		903	(3,112)	3	1,037	519	(2,594)	(1,576)
22	Sanford Avenue Gas Explosion	24475	(646)		659	13	3	(4)	(2)	11	6
23	263a Deferred Taxes	24493	(353)		276	(77)	3	26	13	(64)	(39)
24	Management Audit - Northstar	15157	18	165		182	3	(61)	(31)	152	92
25	Net Regulatory Asset (Liability)		<u>\$(125,384)</u>	<u>\$ 9,651</u>	<u>\$ 24,637</u>	<u>\$ (91,097)</u>		<u>\$ 30,364</u>	<u>\$ 15,182</u>	<u>\$ (75,915)</u>	<u>\$ (46,137)</u>
Expenses											
26	SIR	14605, 22301	19,755	14,322	(11,586)	22,491	5	(4,498)	(2,249)	20,242	12,301.87
27	Total Deferred Balances		<u>\$(105,629)</u>	<u>\$ 23,973</u>	<u>\$ 13,050</u>	<u>\$ (68,606)</u>		<u>\$ 25,866</u>	<u>\$ 12,933</u>	<u>\$ (55,673)</u>	<u>\$ (33,835)</u>
Items reflected separately											
28	NYSIT Rate Change	24393	(5,368)	-		(5,368)	3	1,789	895	(4,474)	(4,474)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
DEFERRED FEDERAL AND STATE INCOME TAXES
AVERAGE TWELVE MONTHS ENDED SEPTEMBER 30, 2015 AND
AVERAGE TWELVE MONTHS ENDING DECEMBER 31, 2017
(Thousands of Dollars)

	Average Actual Twelve Months Ended <u>September 30, 2015</u> (Column 1)	Adjustments To Reflect Conditions In <u>Rate Year</u> (Column 2)	Average Twelve Months Ending <u>December 31, 2017</u> (Column 3)	Adjustments To Rate Base Twelve Months Ending <u>December 31, 2017</u> (Column 4)	Rate Year Rate Base Fully Adjusted For Proposed <u>Rate Increase</u> (Column 5)	
<u>Accumulated Deferred Federal Income Taxes (Net of SIT)</u>						
1	Statutory Tax Depreciation MACRS - Normalized	(873,266)	(115,017)	(988,283)	-	(988,283)
2	Change of Accounting Section 263A	(89,684)	(32,972)	(122,656)	-	(122,656)
3	Repair Allowance	(90,647)	13,216	(77,431)	-	(77,431)
4	Materials and Supplies Deduction (Tang Prop Regs)	(6,375)	1,721	(4,654)	-	(4,654)
5	Vested Vacation (nonplant portion)	3,794	164	3,958	-	3,958
6	Prepaid Insurance Expenses	(945)	(41)	(986)	-	(986)
7	Unbilled Revenues	(2,186)	-	(2,186)	-	(2,186)
8	Call Premium	(3,033)	229	(2,804)	-	(2,804)
9	Excess Deferred FIT	(9,672)	1,446	(8,226)	-	(8,226)
10	Estimated Impact of Bonus Depreciation	-	-	(263,090)	-	(263,090)
11	Net Accumulated Deferred Federal Income Taxes	<u>\$ (1,072,015)</u>	<u>\$ (131,254)</u>	<u>\$ (1,466,358)</u>	<u>\$ -</u>	<u>\$ (1,466,358)</u>
<u>Accumulated Deferred State Income Taxes</u>						
12	Statutory Tax Depreciation - Normalized	(55,856)	4,265	(51,591)	-	(51,591)
13	Change of Accounting Section 263A	(20,683)	4,080	(16,603)	-	(16,603)
14	Repair Allowance	(19,960)	9,670	(10,290)	-	(10,290)
15	Cost of Removal	(15,000)	4,860	(10,141)	-	(10,141)
16	Materials and Supplies Deduction (Tang Prop Regs)	(1,397)	784	(613.29)	-	(613)
17	Vested Vacation (nonplant portion)	829	36	865	-	865
18	Prepaid Insurance Expenses	(206)	(9)	(215)	-	(215)
19	Unbilled Revenues	(510)	-	(510)	-	(510)
20	Call Premium	(624)	-	(574)	-	(574)
21	Excess Deferred SIT	(4,905)	432	(4,474)	-	(4,474)
22	Net Accumulated Deferred State Income Taxes	<u>\$ (118,312)</u>	<u>\$ 24,117</u>	<u>\$ (94,145)</u>	<u>\$ -</u>	<u>\$ (94,145)</u>

EXHIBIT __ (AP - G9)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
REVENUE REQUIREMENT

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Operating Income, Rate Base and Rate of Return for Gas Operations
Showing the Effect of the Proposed Increase in Rates
Twelve Months Ending December 31, 2017
(\$000s)

	12 Months Ended December 31, 2017 as Reflected in Exhibit AP-5 <u>(Column 1)</u>	Rate Case Adjustments (Schedule 3) <u>(Column 2)</u>	Rate Year as Adjusted <u>(Column 3)</u>	Proposed Rate Increase <u>(Column 4)</u>	Rate Year as Adjusted for Rate Proposed Rate Increase <u>(Column 5)</u>
<u>Operating Revenues</u>					
Sales Revenues	\$1,656,549	(\$3,500)	\$1,653,049	\$154,005	\$1,807,054
Other Operating Revenues	\$36,210	32,808	69,018	537	69,555
Total Operating Revenues	<u>1,692,759</u>	<u>29,308</u>	<u>1,722,067</u>	<u>154,542</u>	<u>1,876,609</u>
<u>Operating Expenses</u>					
Purchased Gas Expense	399,186	0	399,186	0	399,186
Other O&M	426,829	4,498	431,327	1,293	432,620
Depreciation and Amortization	174,764	31,276	206,040	0	206,040
Taxes Other than Income Taxes	311,744	0	311,744	5,329	317,073
Total Operating Revenue Deductions	<u>1,312,523</u>	<u>35,774</u>	<u>1,348,297</u>	<u>6,622</u>	<u>1,354,919</u>
Operating Income Before FIT	<u>380,236</u>	<u>(6,466)</u>	<u>373,770</u>	<u>147,920</u>	<u>521,690</u>
<u>Income Taxes</u>					
New York State Income Tax (Schedule 2, Page 1)	14,577	(420)	14,157	9,615	23,772
Federal Income Tax (Schedule 2, Page 2)	77,344	19,362	96,706	48,407	145,112
Total Income Taxes	<u>91,921</u>	<u>18,942</u>	<u>110,863</u>	<u>58,022</u>	<u>168,884</u>
Operating Income After Income Taxes	<u>\$ 288,315</u>	<u>\$ (25,408)</u>	<u>\$ 262,907</u>	<u>\$ 89,898</u>	<u>\$ 352,806</u>
Average Rate Base (Exhibit AP-G8)	<u>\$ 4,819,750</u>	<u>\$0</u>	<u>\$4,819,750</u>	<u>\$0</u>	<u>\$4,819,750</u>
Rate of Return	<u>5.98%</u>		<u>5.45%</u>		<u>7.32%</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
New York State Income Tax - Gas
Twelve Months Ending December 31, 2017
(\$000s)

Line No.	12 Months Ended December 31, 2017 (Column 1)	Rate Case Adjustments (Schedule 3) (Column 2)	Rate Year as Adjusted (Column 3)	Proposed Rate Increase (Column 4)	Rate Year as Adjusted for Rate Proposed Rate Increase (Column 5)	
1	Book Operating Income Before Income Taxes	\$380,236	(\$6,466)	\$373,770	\$147,920	\$521,690
2	Interest Expense	(128,449)	-	(128,449)	-	(128,449)
3	Taxable Income	<u>\$ 251,787</u>	<u>\$ (6,466)</u>	<u>\$ 245,321</u>	<u>\$ 147,920</u>	<u>\$ 393,241</u>
<u>Plant Items</u>						
4	Book Depreciation	174,764	31,276	206,040	-	206,040
5	NYS Tax Depreciation	(353,825)	-	(353,825)	-	(353,825)
6	Tax Gain/(Loss) - Disposition of Assets	(5,121)	-	(5,121)	-	(5,121)
7	Cost of Removal	(14,246)	-	(14,246)	-	(14,246)
8	Mixed Service Cost (MSC) - State (aka 263A Capitalized Overheads)	(39,596)	-	(39,596)	-	(39,596)
9	Repair Allowance	-	-	-	-	-
<u>Non-Plant Items</u>						
10	Amortization of Preferred Stock Acquisition Costs	150	-	150	-	150
11	Contributions in Aid of Construction	7,498	-	7,498	-	7,498
12	Capitalized Interest	25	-	25	-	25
13	Property Tax Adjustment (Lien Date)	(10)	-	(10)	-	(10)
14	Deferred Fuel Costs	22,235	-	22,235	-	22,235
15	Pensions / OPEB expense	36,303	-	36,303	-	36,303
16	Pensions / OPEB - Funding	(59,717)	-	(59,717)	-	(59,717)
17	Net Deferred Debits and Credits from Schedule 4 - OOR	-	(32,635)	(32,635)	-	(32,635)
18	- SIR	-	4,498	4,498	-	4,498
19	Total Normalized Items	<u>(231,540)</u>	<u>3,139</u>	<u>(228,401)</u>	<u>-</u>	<u>(228,401)</u>
20	Taxable Income - New York State	<u>20,247</u>	<u>(3,327)</u>	<u>16,920</u>	<u>147,920</u>	<u>164,840</u>
21	Statutory SIT Tax Rate @ 6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
<u>Tax Computation</u>						
22	Current New York State Income Tax	1,316	(216)	1,100	9,615	10,715
23	Deferred New York State Income Tax	15,050	(204)	14,846	-	14,846
24	Excess Deferred SIT (7.1% - 6.5%)	(1,789)	-	(1,789)	-	(1,789)
25	TOTAL NEW YORK STATE INCOME TAX EXPENSE	<u>\$ 14,577</u>	<u>\$ (420)</u>	<u>\$ 14,157</u>	<u>\$ 9,615</u>	<u>\$ 23,772</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Federal Income Tax - Gas
Twelve Months Ending December 31, 2017
(\$000s)

Line No.	12 Months Ended December 31, 2017 (Column 1)	Rate Case Adjustments (Schedule 3) (Column 2)	Rate Year as Adjusted (Column 3)	Proposed Rate Increase (Column 4)	Rate Year as Adjusted for Rate Proposed Rate Increase (Column 5)	
1	Book Operating Income Before Income Taxes	\$380,236	(\$6,466)	\$373,770	\$147,920	\$521,690
2	Interest Expense	(128,449)	-	(128,449)	-	(128,449)
3	Taxable Income	<u>\$ 251,787</u>	<u>\$ (6,466)</u>	<u>\$ 245,321</u>	<u>\$ 147,920</u>	<u>\$ 393,241</u>
Plant Items - Flow-thru						
4	Book Depreciation - Existing Rates	162,435	-	162,435	-	162,435
5	- Amortization - Reserve Deficiency	-	1,645	1,645	-	1,645
6	- Proposed Rates	-	29,697	29,697	-	29,697
7	Tax Depreciation - Existing Rates	(160,980)	-	(160,980)	-	(160,980)
8	- Proposed Rates	-	(31,825)	(31,825)	-	(31,825)
9	- Change of Acctg - Normalization on Post 2016 additions	-	(152)	(152)	-	(152)
10	- Cost of Removal - correction	-	62,000	62,000	-	62,000
11	Cost of Removal	(14,246)	-	(14,246)	-	(14,246)
12	Total	<u>(12,790)</u>	<u>61,366</u>	<u>48,576</u>	<u>-</u>	<u>48,576</u>
Non-Plant Items - Flow-thru						
13	Amortization of Preferred Stock Acquisition Costs	150	-	150	-	150
14	Capitalized Interest	64	-	64	-	64
15	Property Tax Adjustment (Lien Date)	(10)	-	(10)	-	(10)
16	Total	<u>204</u>	<u>-</u>	<u>204</u>	<u>-</u>	<u>204</u>
17	Total Flow-Thru Items	<u>(12,586)</u>	<u>61,366</u>	<u>48,780</u>	<u>-</u>	<u>48,780</u>
Plant Items - Normalized						
18	Book Depreciation Computerized Software - Existing Rates	12,328	-	12,328	-	12,328
19	- Proposed Rates	-	(66)	(66)	-	(66)
20	Tax Depreciation - Existing Rates	(102,453)	-	(102,453)	-	(102,453)
21	- Proposed Rates	-	31,825	31,825	-	31,825
22	- Change of Acctg - Normalization on Post 2016 additions	-	152	152	-	152
23	- Cost of Removal - correction	-	(62,000)	(62,000)	-	(62,000)
24	Mixed Service Cost (MSC) - State (aka 263A Capitalized Overheads)	(39,596)	-	(39,596)	-	(39,596)
25	Tax Gain/(Loss) - Disposition of Assets	744	-	744	-	744
26	Repair Allowance	-	-	-	-	-
27	Total	<u>(128,977)</u>	<u>(30,089)</u>	<u>(159,067)</u>	<u>-</u>	<u>(159,067)</u>
Non-Plant Items - Normalized						
28	Contributions in Aid of Construction	7,498	-	7,498	-	7,498
29	Deferred Fuel Costs	22,235	-	22,235	-	22,235
30	Pensions / OPEB expense	36,303	-	36,303	-	36,303
31	Pensions / OPEB - Funding	(59,717)	-	(59,717)	-	(59,717)
32	Deferred State Income Tax	13,261	(204)	13,057	-	13,057
33	Net Deferred Debits and Credits from Schedule 4 - OOR	-	(32,635)	(32,635)	-	(32,635)
34	- SIR	-	4,498	4,498	-	4,498
35	Total	<u>19,580</u>	<u>(28,341)</u>	<u>(8,761)</u>	<u>-</u>	<u>(8,761)</u>
36	Total Normalized Items	<u>(109,397)</u>	<u>(58,430)</u>	<u>(167,828)</u>	<u>-</u>	<u>(167,828)</u>
37	Taxable Income Before Current State Tax Deduction	129,804	(3,531)	126,273	147,920	274,193
38	Less: Current State Tax	(1,316)	216	(1,100)	(9,615)	(10,715)
39	Federal Taxable Income	128,488	(3,315)	125,173	138,305	263,478
40	Statutory Tax Rate	35%	35%	35%	35%	35%
41	Current Federal Income Tax	<u>44,971</u>	<u>(1,160)</u>	<u>43,811</u>	<u>48,407</u>	<u>92,217</u>
42	Deferred Federal Taxable Income	109,397	58,430	167,828	-	167,828
43	Less: Deferred State Tax	(15,050)	204	(14,846)	-	(14,846)
44	: Excess Deferred SIT	1,789	-	1,789	-	1,789
45	Deferred Taxable Income - Federal	96,137	58,634	154,771	-	154,771
46	Statutory Tax Rate	35%	35%	35%	35%	35%
47	Deferred Federal Tax Before Amortizations	<u>33,648</u>	<u>20,522</u>	<u>54,170</u>	<u>-</u>	<u>54,170</u>
Amortization of Previously Deferred Federal Income Tax						
48	Investment Tax Credit	(762)	-	(762)	-	(762)
49	Alternative Fuel Vehicle Refueling Property Credit	(6)	-	(6)	-	(6)
50	Excess Deferred FIT	(507)	-	(507)	-	(507)
51	Amortization of Previously Deferred Federal Taxes	<u>(1,275)</u>	<u>-</u>	<u>(1,275)</u>	<u>-</u>	<u>(1,275)</u>
52	Deferred Federal Income Tax	<u>32,373</u>	<u>20,522</u>	<u>52,895</u>	<u>-</u>	<u>52,895</u>
53	TOTAL FEDERAL INCOME TAX EXPENSE	<u>\$ 77,344</u>	<u>\$ 19,362</u>	<u>\$ 96,706</u>	<u>\$ 48,407</u>	<u>\$ 145,112</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

ADJUSTMENTS TO OPERATING INCOME - GAS
TWELVE MONTHS ENDING DECEMBER 31, 2017
(Thousands of Dollars)

	<u>Amount</u>
<u>SALES REVENUES</u>	
1. To maintain low income discount at \$10.9M	<u>(\$3,500)</u>
Total Adjustments to Sales Revenues	<u>(\$3,500)</u>
<u>OTHER OPERATING REVENUES</u>	
2. To recover (credit to OOR) or refund (debit to OOR) deferred amounts:	
a Carrying Charges (Net Plant Reconciliation)	\$ (5,918)
b Carrying Cost - SIR Deferred Balances	57
c Customer Cash Flow Benefits - Bonus Depreciation	1,809
d Customer Cash Flow Benefits - Repair Allowance	(367)
e Deferred Workers Compensation Recoveries	698
f Former Employees/Contractor Proceeding	4,501
g Interest on Deferrals	712
h Interest Rate True-Up (Auction Rate / LT Debt)	2,371
i Interference	(6,517)
j Management Audit - Northstar	(61)
k Management Variable Pay	52
l Pensions/OPEBs	2,270
m Property Tax Deferrals	16,280
n Sale of Property - Gain on Luyster Creek Property	626
ae 263a Deferred Taxes	26
af Case 13-G-0031 deferral	9,909
ag Interest on Case 13-G-0031 deferral	807
ah Interest on deferred POR	(46)
ai Manufacturing Incentive	992
aj Oil to Gas Conversion	2,090
ak Penalties on Off-peak / interruptible customers	1,268
al Pipeline Integrity	1,037
am Sanford Avenue Gas Explosion	(4)
an Unauthorized Use Charge - Divested Stations	<u>42</u>
Total Net Deferred Credits	32,635
ao Revenue imputation - Cases 09-M-0114 and 09-M-0243	173
Total Adjustments to Other Operating Revenues	32,808
<u>OPERATION AND MAINTENANCE EXPENSES</u>	
3. Increase in other O&M expense resulting from:	
a recovery of deferred SIR expenses	<u>4,498</u>
Total Adjustments to Operation and Maintenance Expenses	<u>\$4,498</u>
<u>DEPRECIATION AND AMORTIZATION EXPENSES</u>	
4. Increase in depreciation expense resulting from:	
a Proposed changes in book depreciation rates	\$29,631
b Amortization - Reserve Deficiency	<u>1,645</u>
Total Adjustments to Depreciation and Amortization Expenses	<u>\$31,276</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Amortization of Regulatory Deferrals
(\$000s)

Other Operating Revenues

Regulatory Assets and Liabilities	Account	Balance 9/30/2015	15 Months Projected Deferrals 10/1/15-12/31/16	15 Months Linking Period Amortization 10/1/15-12/31/16	Projected Balance at 12/31/2016	Amortization Period	Annual Amortization December 31,			
							2017	2018	2019	
1	Carrying Charges (Net Plant Reconciliation)	15189, 24378	17,753	-	17,753	3	(5,918)	(5,918)	(5,918)	
2	Carrying Cost - SIR Deferred Balances	24485	(482)	(75)	385	3	57	57	57	
3	Customer Cash Flow Benefits - Bonus Depreciation	24472	(11,414)	(1,551)	7,536	3	1,809	1,809	1,809	
4	Customer Cash Flow Benefits - Repair Allowance	24472	(1,564)	0	2,664	3	(367)	(367)	(367)	
5	Deferred Workers Compensation Recoveries	24507	(1,332)	583	(1,346)	3	698	698	698	
6	Former Employees/Contractor Proceeding	24470	(15,974)	-	2,470	3	4,501	4,501	4,501	
7	Interest on Deferrals	15148, 24504	(1,244)	(900)	9	3	712	712	712	
8	Interest Rate True-Up (Auction Rate / LT Debt)	24326	(8,987)	(2,250)	4,125	3	2,371	2,371	2,371	
9	Interference	15124	19,447	-	105	3	(6,517)	(6,517)	(6,517)	
10	Management Audit - Northstar	15157	18	165	182	3	(61)	(61)	(61)	
11	Management Variable Pay	24509	(155)		(155)	3	52	52	52	
12	Pensions/OPEBs	14404, 24366	(362)	16,889	(23,336)	3	2,270	2,270	2,270	
13	Property Tax Deferrals	24400	(32,662)	(22,245)	6,068	3	16,280	16,280	16,280	
14	Sale of Property - Gain on Luyster Creek Property	24415	(1,878)	-	(1,878)	3	626	626	626	
15	263a Deferred Taxes	24493	(353)		276	3	26	26	26	
16	Case 13-G-0031 deferral	24495	(66,717)	36,989	(29,728)	3	9,909	9,909	9,909	
17	Interest on Case 13-G-0031 deferral	24508	(1,379)	(1,043)	(2,422)	3	807	807	807	
18	Interest on deferred POR	15102	219	(45)	(38)	3	(46)	(46)	(46)	
19	Manufacturing Incentive	24387	(2,998)	23	(2,975)	3	992	992	992	
20	Oil to Gas Conversion	24477	(6,329)		59	3	2,090	2,090	2,090	
21	Penalties on Off-peak / interruptible customers	24396	(4,358)		554	3	1,268	1,268	1,268	
22	Pipeline Integrity	24382	(4,015)		903	3	1,037	1,037	1,037	
23	Sanford Avenue Gas Explosion	24475	(646)		659	3	(4)	(4)	(4)	
24	Unauthorized Use Charge - Divested Stations	24446	(335)		209	3	42	42	42	
25	Net Regulatory Asset (Liability)		\$ (125,746)	\$ 26,540	\$ 1,300	\$ (97,905)		\$ 32,635	\$ 32,635	\$ 32,635

Expenses

26	SIR	14605, 22301	19,755	14,322	(11,586)	22,491	5	4,498	5,747	6,879
Taxes										
27	NYSIT Rate Change	24393	(5,368)	-		(5,368)	3	(1,789)	(1,789)	(1,789)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

INDEX OF SCHEDULES

CAPITAL STRUCTURE / COST OF CAPITAL

<u>SCHEDULE</u>	<u>TITLE OF SCHEDULE</u>	<u>WITNESS</u>
1	Capital Structure Actual at September 30, 2015	Accounting Panel
2	Rate of Return Required for the Rate Year - Forecast for December 31, 2017	"
3	Rate of Return Required for the Rate Year - Forecast for December 31, 2018	"
4	Rate of Return Required for the Rate Year - Forecast for December 31, 2019	"
5	Long-Term Debt - Actual at September 30, 2015	"
6	Long-Term Debt - Forecast for December 31, 2017	"
7	Long-Term Debt - Forecast for December 31, 2018	"
8	Long-Term Debt - Forecast for December 31, 2019	"

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
CAPITAL STRUCTURE AND RATE OF RETURN
 Actual Capital Structure As of September 30, 2015

	<u>Balance</u>	<u>Ratio</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long term Debt	11,069,233,333	48.46%	5.11%	2.48%
Customer Deposits	334,000,000	1.46%	1.15%	0.02%
Common Equity	<u>11,439,000,000</u>	<u>50.08%</u>	9.30%	<u>4.66%</u>
Total Capitalization	<u><u>\$ 22,842,233,333</u></u>	<u><u>100.00%</u></u>		<u><u>7.15%</u></u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE OF RETURN REQUIRED FOR THE RATE YEAR
Average Capital Structure As of December 31, 2017

	<u>Average Balance</u>	<u>Calculated Ratio</u>	<u>Rate Making Ratio</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long term Debt	12,769,233,333	50.18%	50.56%	5.21%	2.63%
Customer Deposits	364,000,000	1.43%	1.44%	0.85%	0.01%
Common Equity	<u>12,313,700,000</u>	<u>48.38%</u>	<u>48.00%</u>	9.75%	<u>4.68%</u>
Total Capitalization	<u><u>\$ 25,446,933,333</u></u>	<u><u>99.99%</u></u>	<u><u>100.00%</u></u>		<u><u>7.32%</u></u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE OF RETURN REQUIRED FOR THE RATE YEAR
Average Capital Structure As of December 31, 2018

	<u>Average Balance</u>	<u>Calculated Ratio</u>	<u>Rate Making Ratio</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long term Debt	13,735,900,000	50.21%	50.61%	5.32%	2.70%
Customer Deposits	378,100,000	1.38%	1.39%	0.85%	0.01%
Common Equity	<u>13,245,300,000</u>	<u>48.41%</u>	<u>48.00%</u>	9.75%	<u>4.68%</u>
Total Capitalization	<u>\$ 27,359,300,000</u>	<u>100.00%</u>	<u>100.00%</u>		<u>7.39%</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE OF RETURN REQUIRED FOR THE RATE YEAR
Average Capital Structure As of December 31, 2019

	<u>Average Balance December 31, 2019</u>	<u>Calculated Ratio</u>	<u>Rate Making Ratio</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long term Debt	14,587,983,333	49.86%	50.64%	5.36%	2.72%
Customer Deposits	392,800,000	1.34%	1.36%	0.85%	0.01%
Common Equity	<u>14,279,400,000</u>	<u>48.80%</u>	<u>48.00%</u>	9.75%	<u>4.68%</u>
Total Capitalization	<u><u>\$ 29,260,183,333</u></u>	<u><u>100.00%</u></u>	<u><u>100.00%</u></u>		<u><u>7.41%</u></u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

LONG TERM DEBT

As of September 30, 2015 (Actual)

CECONY		Rate	Issue Date	Maturity Date	a Amount Outstanding	b Original Issue Amount	c Premium or Discount	d Expense of Issuance	e = b + c + d Net Proceeds	f = g / a Actual Cost of Money	g Effective Annual Cost
Debtures:											
2003	Series A	5.8750%	4/7/03	04/01/33	175,000,000	175,000,000	(1,022,000)	(1,662,326)	172,315,674	5.93%	10,370,728
2003	Series C	5.1000%	6/10/03	06/15/33	200,000,000	200,000,000	(336,000)	(1,866,135)	197,797,865	5.14%	10,273,404
2004	Series B	5.7000%	2/9/04	02/01/34	200,000,000	200,000,000	(538,000)	(1,864,406)	197,597,594	5.74%	11,480,080
2005	Series A	5.3000%	3/7/05	03/01/35	350,000,000	350,000,000	(1,193,500)	(3,541,534)	345,264,966	5.35%	18,707,834
2005	Series B	5.2500%	6/20/05	07/01/35	125,000,000	125,000,000	(731,250)	(1,142,914)	123,125,836	5.30%	6,624,972
2005	Series C	5.3750%	11/14/05	12/01/15	350,000,000	350,000,000	(805,000)	(2,476,451)	346,718,549	5.47%	19,140,645
2006	Series A	5.8500%	3/6/06	03/15/36	400,000,000	400,000,000	(60,000)	(3,616,500)	396,323,500	5.88%	23,522,550
2006	Series B	6.2050%	6/13/06	06/15/36	400,000,000	400,000,000	(756,000)	(3,669,000)	395,575,000	6.24%	24,967,500
2006	Series C	5.5000%	9/20/06	09/15/16	400,000,000	400,000,000	(1,540,000)	(2,777,637)	395,682,363	5.61%	22,431,764
2006	Series D	5.3000%	11/28/06	12/01/16	250,000,000	250,000,000	(710,000)	(1,700,000)	247,590,000	5.40%	13,491,000
2006	Series E	5.7000%	11/28/06	12/01/36	250,000,000	250,000,000	(712,500)	(2,262,500)	247,025,000	5.74%	14,349,167
2007	Series A	6.3000%	8/23/07	08/15/37	525,000,000	525,000,000	(2,924,250)	(4,751,250)	517,324,500	6.35%	33,330,850
2008	Series A	5.8500%	4/1/08	04/01/18	600,000,000	600,000,000	(264,000)	(4,099,750)	595,636,250	5.92%	35,536,375
2008	Series B	6.7500%	4/1/08	04/01/38	600,000,000	600,000,000	(1,758,000)	(5,449,750)	592,792,250	6.79%	40,740,258
2008	Series C	7.1250%	12/2/08	12/01/18	600,000,000	600,000,000	(2,148,000)	(3,962,633)	593,889,367	7.23%	43,361,063
2009	Series B	6.6500%	3/23/09	04/01/19	475,000,000	475,000,000	(693,500)	(3,284,067)	471,022,433	6.73%	31,985,257
2009	Series C	5.5000%	12/2/09	12/01/39	600,000,000	600,000,000	(2,268,000)	(5,673,813)	592,058,187	5.54%	33,264,727
2010	Series A	4.4500%	6/2/10	05/01/20	350,000,000	350,000,000	(759,500)	(2,518,935)	346,721,565	4.54%	15,902,843
2010	Series B	5.7000%	6/2/10	05/01/40	350,000,000	350,000,000	(1,701,000)	(3,306,369)	344,992,631	5.75%	20,116,912
2012	Series A	4.2000%	3/13/12	03/15/42	400,000,000	400,000,000	(1,424,000)	(4,228,381)	394,347,619	4.25%	16,988,413
2013	Series A	3.9500%	2/28/13	03/01/43	700,000,000	700,000,000	(4,872,000)	(6,866,027)	688,261,973	4.01%	28,041,268
2014	Series A	4.4500%	3/6/14	03/15/44	850,000,000	850,000,000	(714,000)	(8,804,659)	840,481,341	4.49%	38,142,289
*	2014	Series B	3.3000%	11/24/14	208,333,333	250,000,000	(867,500)	(2,042,196)	247,090,304	3.42%	7,117,475
*	2014	Series C	4.6250%	11/24/14	625,000,000	750,000,000	(1,912,500)	(7,814,167)	740,273,333	4.66%	29,108,889
					9,983,333,333	10,150,000,000	(30,710,500)	(89,381,399)	10,029,908,101	5.50%	548,996,263
Tax Exempt Debt Issue through New York State											
1999	Series A	AUC	7/10/01	05/01/34	292,700,000	292,700,000	-	(4,577,677)	288,122,323	0.54%	1,573,865
2010	Series A	VAR	11/9/10	06/01/36	224,600,000	224,600,000	-	(4,906,341)	219,693,659	1.34%	3,008,846
2001	Series B	AUC	10/18/01	10/01/36	98,000,000	98,000,000	-	(1,169,324)	96,830,676	0.53%	517,338
2004	Series A	AUC	1/22/04	01/01/39	98,325,000	98,325,000	-	(1,534,332)	96,790,668	0.63%	615,141
2004	Series B1	AUC	1/22/04	05/01/32	127,225,000	127,225,000	-	(1,985,912)	125,239,088	0.66%	845,124
2004	Series B2	AUC	1/22/04	10/01/35	19,750,000	19,750,000	-	(307,066)	19,442,934	0.49%	96,422
2004	Series C	VAR	11/5/04	11/01/39	99,000,000	99,000,000	-	(1,834,951)	97,165,049	1.06%	1,049,009
2005	Series A	VAR	5/19/05	05/01/39	126,300,000	126,300,000	-	(1,842,329)	124,457,671	1.14%	1,443,070
					1,085,900,000	1,085,900,000	-	(18,157,933)	1,067,742,067	0.84%	9,148,816
Subtotals											
					11,069,233,333	11,235,900,000	(30,710,500)	(107,539,332)	11,097,650,168	5.04%	558,145,079
Redemption of Preferred Stock											993,442
Unamortized Loss on Reacquired Debt Expense											6,965,014
Total CECONY					11,069,233,333					5.11%	566,103,535

Note:

* Debt outstanding balances and annual costs are prorated for the months outstanding during the period.

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
LONG TERM DEBT
Forecast - Rate Year Ended December 31, 2017

CECONY		Issue Date	Maturity Date	a Amount Outstanding	b Original Issue Amount	c Premium or Discount	d Expense of Issuance	e = b + c + d Net Proceeds	f = g / a Cost of Debt	g Effective Annual Cost		
Debtentures:												
	2003	Series A	5.8750%	4/7/03	04/01/33	175,000,000	175,000,000	(1,022,000)	(1,662,326)	172,315,674	5.86%	10,259,906
	2003	Series C	5.1000%	6/10/03	06/15/33	200,000,000	200,000,000	(336,000)	(1,866,135)	197,797,865	5.07%	10,148,996
	2004	Series B	5.7000%	2/9/04	02/01/34	200,000,000	200,000,000	(538,000)	(1,864,406)	197,597,594	5.68%	11,355,786
	2005	Series A	5.3000%	3/7/05	03/01/35	350,000,000	350,000,000	(1,193,500)	(3,541,534)	345,264,966	5.28%	18,471,732
	2005	Series B	5.2500%	6/20/05	07/01/35	125,000,000	125,000,000	(731,250)	(1,142,914)	123,125,836	5.24%	6,548,778
	2006	Series A	5.8500%	3/6/06	03/15/36	400,000,000	400,000,000	(60,000)	(3,616,500)	396,323,500	5.82%	23,281,450
	2006	Series B	6.2050%	6/13/06	06/15/36	400,000,000	400,000,000	(756,000)	(3,669,000)	395,575,000	6.18%	24,722,900
	2006	Series E	5.7000%	11/28/06	12/01/36	250,000,000	250,000,000	(712,500)	(2,262,500)	247,025,000	5.68%	14,198,333
	2007	Series A	6.3000%	8/23/07	08/15/37	525,000,000	525,000,000	(2,924,250)	(4,751,250)	517,324,500	6.29%	33,014,100
	2008	Series A	5.8500%	4/1/08	04/01/18	600,000,000	600,000,000	(264,000)	(4,099,750)	595,636,250	5.79%	34,716,425
	2008	Series B	6.7500%	4/1/08	04/01/38	600,000,000	600,000,000	(1,758,000)	(5,449,750)	592,792,250	6.73%	40,376,942
	2008	Series C	7.1250%	12/2/08	12/01/18	600,000,000	600,000,000	(2,148,000)	(3,962,633)	593,889,367	7.09%	42,568,537
	2009	Series B	6.6500%	3/23/09	04/01/19	475,000,000	475,000,000	(693,500)	(3,284,067)	471,022,433	6.60%	31,328,443
	2009	Series C	5.5000%	12/2/09	12/01/39	600,000,000	600,000,000	(2,268,000)	(5,673,813)	592,058,187	5.48%	32,886,473
	2010	Series A	4.4500%	6/2/10	05/01/20	350,000,000	350,000,000	(759,500)	(2,518,935)	346,721,565	4.40%	15,399,057
	2010	Series B	5.7000%	6/2/10	05/01/40	350,000,000	350,000,000	(1,701,000)	(3,306,369)	344,992,631	5.68%	19,896,488
	2012	Series A	4.2000%	3/13/12	03/15/42	400,000,000	400,000,000	(1,424,000)	(4,228,381)	394,347,619	4.18%	16,706,521
	2013	Series A	3.9500%	2/28/13	03/01/43	700,000,000	700,000,000	(4,872,000)	(6,866,027)	688,261,973	3.94%	27,583,532
	2014	Series A	4.4500%	3/6/14	03/15/44	850,000,000	850,000,000	(714,000)	(8,804,659)	840,481,341	4.42%	37,555,311
	2014	Series B	3.3000%	11/24/14	12/01/24	250,000,000	250,000,000	(867,500)	(2,042,196)	247,090,304	3.25%	8,132,530
	2014	Series C	4.6250%	11/24/14	12/01/54	750,000,000	750,000,000	(1,912,500)	(7,814,167)	740,273,333	4.61%	34,539,958
	2015	Series A	4.5000%	11/17/15	12/01/45	650,000,000	650,000,000	(650,000)	(6,662,500)	642,687,500	4.47%	29,049,583
	2016	Series A	4.9000%	6/1/16	06/01/46	550,000,000	550,000,000	(2,574,000)	(5,637,500)	541,788,500	4.88%	26,847,883
	2016	Series B	4.9000%	11/1/16	11/01/46	750,000,000	750,000,000	(3,510,000)	(7,687,500)	738,802,500	4.88%	36,610,750
*	2017	Series A	5.7500%	3/1/17	03/01/47	458,333,333	550,000,000	(5,500)	(5,637,500)	544,357,000	5.72%	26,197,722
*	2017	Series B	5.7500%	11/1/17	11/01/47	125,000,000	750,000,000	(7,500)	(7,687,500)	742,305,000	5.72%	7,144,833
				11,683,333,333	12,400,000,000	(34,402,500)	(115,739,811)	12,249,857,689	5.30%	619,542,970		
Tax Exempt Debt Issue through New York State												
	1999	Series A	AUC	7/10/01	05/01/34	292,700,000	292,700,000	-	(4,577,677)	288,122,323	3.87%	11,313,279
	2010	Series A	VAR	11/9/10	06/01/36	224,600,000	224,600,000	-	(4,906,341)	219,693,659	3.33%	7,472,513
	2001	Series B	AUC	10/18/01	10/01/36	98,000,000	98,000,000	-	(1,169,324)	96,830,676	3.85%	3,770,162
	2004	Series A	VAR	1/22/04	01/01/39	98,325,000	98,325,000	-	(1,534,332)	96,790,668	2.54%	2,495,093
	2004	Series B1	AUC	1/22/04	05/01/32	127,225,000	127,225,000	-	(1,985,912)	125,239,088	3.98%	5,061,979
	2004	Series B2	AUC	1/22/04	10/01/35	19,750,000	19,750,000	-	(307,066)	19,442,934	3.79%	748,815
	2004	Series C	VAR	11/5/04	11/01/39	99,000,000	99,000,000	-	(1,834,951)	97,165,049	3.05%	3,015,510
	2005	Series A	VAR	5/19/05	05/01/39	126,300,000	126,300,000	-	(1,842,329)	124,457,671	3.14%	3,960,662
				1,085,900,000	1,085,900,000	-	(18,157,933)	1,067,742,067	3.48%	37,838,015		
Subtotals												
				12,769,233,333	13,485,900,000	(34,402,500)	(133,897,744)	13,317,599,756	5.15%	657,380,985		
Redemption of Preferred Stock										993,442		
Unamortized Loss on Reacquired Debt Expense										6,965,014		
Total CECONY				\$ 12,769,233,333				5.21% \$ 665,339,441				

Note:

* Debt outstanding balances and annual costs are prorated for the months outstanding during the period.

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.

LONG TERM DEBT

Forecast - Rate Year Ended December 31, 2018

CECONY		Issue Date	Maturity Date	a Amount Outstanding	b Original Issue Amount	c Premium or Discount	d Expense of Issuance	e = b + c + d Net Proceeds	f = g / a Cost of Debt	g Effective Annual Cost		
Debtures:												
	2003	Series A	5.8750%	4/7/03	04/01/33	175,000,000	175,000,000	(1,022,000)	(1,662,326)	172,315,674	5.86%	10,259,906
	2003	Series C	5.1000%	6/10/03	06/15/33	200,000,000	200,000,000	(336,000)	(1,866,135)	197,797,865	5.07%	10,148,996
	2004	Series B	5.7000%	2/9/04	02/01/34	200,000,000	200,000,000	(538,000)	(1,864,406)	197,597,594	5.68%	11,355,786
	2005	Series A	5.3000%	3/7/05	03/01/35	350,000,000	350,000,000	(1,193,500)	(3,541,534)	345,264,966	5.28%	18,471,732
	2005	Series B	5.2500%	6/20/05	07/01/35	125,000,000	125,000,000	(731,250)	(1,142,914)	123,125,836	5.24%	6,548,778
	2006	Series A	5.8500%	3/6/06	03/15/36	400,000,000	400,000,000	(60,000)	(3,616,500)	396,323,500	5.82%	23,281,450
	2006	Series B	6.2050%	6/13/06	06/15/36	400,000,000	400,000,000	(756,000)	(3,669,000)	395,575,000	6.18%	24,722,900
	2006	Series E	5.7000%	11/28/06	12/01/36	250,000,000	250,000,000	(712,500)	(2,262,500)	247,025,000	5.68%	14,198,333
	2007	Series A	6.3000%	8/23/07	08/15/37	525,000,000	525,000,000	(2,924,250)	(4,751,250)	517,324,500	6.29%	33,014,100
*	2008	Series A	5.8500%	4/1/08	04/01/18	150,000,000	600,000,000	(264,000)	(4,099,750)	595,636,250	5.79%	8,679,106
	2008	Series B	6.7500%	4/1/08	04/01/38	600,000,000	600,000,000	(1,758,000)	(5,449,750)	592,792,250	6.73%	40,376,942
*	2008	Series C	7.1250%	12/2/08	12/01/18	550,000,000	600,000,000	(2,148,000)	(3,962,633)	593,889,367	7.09%	39,021,159
	2009	Series B	6.6500%	3/23/09	04/01/19	475,000,000	475,000,000	(693,500)	(3,284,067)	471,022,433	6.60%	31,328,443
	2009	Series C	5.5000%	12/2/09	12/01/39	600,000,000	600,000,000	(2,268,000)	(5,673,813)	592,058,187	5.48%	32,886,473
	2010	Series A	4.4500%	6/2/10	05/01/20	350,000,000	350,000,000	(759,500)	(2,518,935)	346,721,565	4.40%	15,399,057
	2010	Series B	5.7000%	6/2/10	05/01/40	350,000,000	350,000,000	(1,701,000)	(3,306,369)	344,992,631	5.68%	19,896,488
	2012	Series A	4.2000%	3/13/12	03/15/42	400,000,000	400,000,000	(1,424,000)	(4,228,381)	394,347,619	4.18%	16,706,521
	2013	Series A	3.9500%	2/28/13	03/01/43	700,000,000	700,000,000	(4,872,000)	(6,866,027)	688,261,973	3.94%	27,583,532
	2014	Series A	4.4500%	3/6/14	03/15/44	850,000,000	850,000,000	(714,000)	(8,804,659)	840,481,341	4.42%	37,555,311
	2014	Series B	3.3000%	11/24/14	12/01/24	250,000,000	250,000,000	(867,500)	(2,042,196)	247,090,304	3.25%	8,132,530
	2014	Series C	4.6250%	11/24/14	12/01/54	750,000,000	750,000,000	(1,912,500)	(7,814,167)	740,273,333	4.61%	34,539,958
	2015	Series A	4.5000%	11/17/15	12/01/45	650,000,000	650,000,000	(650,000)	(6,662,500)	642,687,500	4.47%	29,049,583
	2016	Series A	4.9000%	6/1/16	06/01/46	550,000,000	550,000,000	(2,574,000)	(5,637,500)	541,788,500	4.88%	26,847,883
	2016	Series B	4.9000%	11/1/16	11/01/46	750,000,000	750,000,000	(3,510,000)	(7,687,500)	738,802,500	4.88%	36,610,750
	2017	Series A	5.7500%	3/1/17	03/01/47	550,000,000	550,000,000	(5,500)	(5,637,500)	544,357,000	5.72%	31,437,267
	2017	Series B	5.7500%	11/1/17	11/01/47	750,000,000	750,000,000	(7,500)	(7,687,500)	742,305,000	5.72%	42,869,000
*	2018	Series A	6.1500%	3/1/18	03/01/48	583,333,333	700,000,000	(2,394,000)	(7,175,000)	690,431,000	6.13%	35,742,194
*	2018	Series B	6.1500%	11/1/18	11/01/48	166,666,667	1,000,000,000	(3,420,000)	(10,250,000)	986,330,000	6.13%	10,212,056
				12,650,000,000	14,100,000,000	(40,216,500)	(133,164,811)	13,926,618,689	5.35%	676,876,235		
Tax Exempt Debt Issue through New York State												
	1999	Series A	AUC	7/10/01	05/01/34	292,700,000	292,700,000	-	(4,577,677)	288,122,323	4.88%	14,284,947
	2010	Series A	VAR	11/9/10	06/01/36	224,600,000	224,600,000	-	(4,906,341)	219,693,659	3.93%	8,820,113
	2001	Series B	AUC	10/18/01	10/01/36	98,000,000	98,000,000	-	(1,169,324)	96,830,676	4.87%	4,769,762
	2004	Series A	VAR	1/22/04	01/01/39	98,325,000	98,325,000	-	(1,534,332)	96,790,668	3.14%	3,085,043
	2004	Series B1	AUC	1/22/04	05/01/32	127,225,000	127,225,000	-	(1,985,912)	125,239,088	5.00%	6,359,674
	2004	Series B2	AUC	1/22/04	10/01/35	19,750,000	19,750,000	-	(307,066)	19,442,934	4.81%	950,265
	2004	Series C	VAR	11/5/04	11/01/39	99,000,000	99,000,000	-	(1,834,951)	97,165,049	3.65%	3,609,510
	2005	Series A	VAR	5/19/05	05/01/39	126,300,000	126,300,000	-	(1,842,329)	124,457,671	3.74%	4,718,462
				1,085,900,000	1,085,900,000	-	(18,157,933)	1,067,742,067	4.29%	46,597,778		
Subtotals				13,735,900,000	15,185,900,000	(40,216,500)	(151,322,744)	14,994,360,756	5.27%	723,474,013		
Redemption of Preferred Stock										993,442		
Unamortized Loss on Reacquired Debt Expense										6,965,014		
Total CECONY				\$ 13,735,900,000					5.32%	\$ 731,432,469		

Note:

* Debt outstanding balances and annual costs are prorated for the months outstanding during the period.

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
LONG TERM DEBT
Forecast - Rate Year Ended December 31, 2019

CECONY		Issue Date	Maturity Date	a Amount Outstanding	b Original Issue Amount	c Premium or Discount	d Expense of Issuance	e = b + c + d Net Proceeds	f = g / a Cost of Debt	g Effective Annual Cost		
Debtures:												
	2003	Series A	5.8750%	4/7/03	04/01/33	175,000,000	175,000,000	(1,022,000)	(1,662,326)	172,315,674	5.86%	10,259,906
	2003	Series C	5.1000%	6/10/03	06/15/33	200,000,000	200,000,000	(336,000)	(1,866,135)	197,797,865	5.07%	10,148,996
	2004	Series B	5.7000%	2/9/04	02/01/34	200,000,000	200,000,000	(538,000)	(1,864,406)	197,597,594	5.68%	11,355,786
	2005	Series A	5.3000%	3/7/05	03/01/35	350,000,000	350,000,000	(1,193,500)	(3,541,534)	345,264,966	5.28%	18,471,732
	2005	Series B	5.2500%	6/20/05	07/01/35	125,000,000	125,000,000	(731,250)	(1,142,914)	123,125,836	5.24%	6,548,778
	2006	Series A	5.8500%	3/6/06	03/15/36	400,000,000	400,000,000	(60,000)	(3,616,500)	396,323,500	5.82%	23,281,450
	2006	Series B	6.2050%	6/13/06	06/15/36	400,000,000	400,000,000	(756,000)	(3,669,000)	395,575,000	6.18%	24,722,900
	2006	Series E	5.7000%	11/28/06	12/01/36	250,000,000	250,000,000	(712,500)	(2,262,500)	247,025,000	5.68%	14,198,333
	2007	Series A	6.3000%	8/23/07	08/15/37	525,000,000	525,000,000	(2,924,250)	(4,751,250)	517,324,500	6.29%	33,014,100
	2008	Series B	6.7500%	4/1/08	04/01/38	600,000,000	600,000,000	(1,758,000)	(5,449,750)	592,792,250	6.73%	40,376,942
	2009	Series B	6.6500%	3/23/09	04/01/19	118,750,000	475,000,000	(693,500)	(3,284,067)	471,022,433	6.60%	7,832,111
	2009	Series C	5.5000%	12/2/09	12/01/39	600,000,000	600,000,000	(2,268,000)	(5,673,813)	592,058,187	5.48%	32,886,473
	2010	Series A	4.4500%	6/2/10	05/01/20	350,000,000	350,000,000	(759,500)	(2,518,935)	346,721,565	4.40%	15,399,057
	2010	Series B	5.7000%	6/2/10	05/01/40	350,000,000	350,000,000	(1,701,000)	(3,306,369)	344,992,631	5.68%	19,896,488
	2012	Series A	4.2000%	3/13/12	03/15/42	400,000,000	400,000,000	(1,424,000)	(4,228,381)	394,347,619	4.18%	16,706,521
	2013	Series A	3.9500%	2/28/13	03/01/43	700,000,000	700,000,000	(4,872,000)	(6,866,027)	688,261,973	3.94%	27,583,532
	2014	Series A	4.4500%	3/6/14	03/15/44	850,000,000	850,000,000	(714,000)	(8,804,659)	840,481,341	4.42%	37,555,311
	2014	Series B	3.3000%	11/24/14	12/01/24	250,000,000	250,000,000	(867,500)	(2,042,196)	247,090,304	3.25%	8,132,530
	2014	Series C	4.6250%	11/24/14	12/01/54	750,000,000	750,000,000	(1,912,500)	(7,814,167)	740,273,333	4.61%	34,539,958
	2015	Series A	4.5000%	11/17/15	12/01/45	650,000,000	650,000,000	(650,000)	(6,662,500)	642,687,500	4.47%	29,049,583
	2016	Series A	4.9000%	6/1/16	06/01/46	550,000,000	550,000,000	(2,574,000)	(5,637,500)	541,788,500	4.88%	26,847,883
	2016	Series B	4.9000%	11/1/16	11/01/46	750,000,000	750,000,000	(3,510,000)	(7,687,500)	738,802,500	4.88%	36,610,750
	2017	Series A	5.7500%	3/1/17	03/01/47	550,000,000	550,000,000	(5,500)	(5,637,500)	544,357,000	5.72%	31,437,267
	2017	Series B	5.7500%	11/1/17	11/01/47	750,000,000	750,000,000	(7,500)	(7,687,500)	742,305,000	5.72%	42,869,000
	2018	Series A	6.1500%	3/1/18	03/01/48	700,000,000	700,000,000	(2,394,000)	(7,175,000)	690,431,000	6.13%	42,890,633
	2018	Series B	6.1500%	11/1/18	11/01/48	1,000,000,000	1,000,000,000	(3,420,000)	(10,250,000)	986,330,000	6.13%	61,272,333
	2019	Series A	6.3500%	3/1/19	03/01/49	958,333,333	1,150,000,000	(3,852,500)	(11,787,500)	1,134,360,000	6.33%	60,633,750
				13,502,083,333	14,050,000,000	(41,657,000)	(136,889,928)	13,871,453,072	5.37%	724,522,104		
Tax Exempt Debt Issue through New York State												
	1999	Series A	AUC	7/10/01	05/01/34	292,700,000	292,700,000	-	(4,577,677)	288,122,323	5.27%	15,426,477
	2010	Series A	VAR	11/9/10	06/01/36	224,600,000	224,600,000	-	(4,906,341)	219,693,659	4.15%	9,314,233
	2001	Series B	AUC	10/18/01	10/01/36	98,000,000	98,000,000	-	(1,169,324)	96,830,676	5.26%	5,151,962
	2004	Series A	VAR	1/22/04	01/01/39	98,325,000	98,325,000	-	(1,534,332)	96,790,668	3.36%	3,301,358
	2004	Series B1	AUC	1/22/04	05/01/32	127,225,000	127,225,000	-	(1,985,912)	125,239,088	5.39%	6,855,852
	2004	Series B2	AUC	1/22/04	10/01/35	19,750,000	19,750,000	-	(307,066)	19,442,934	5.20%	1,027,290
	2004	Series C	VAR	11/5/04	11/01/39	99,000,000	99,000,000	-	(1,834,951)	97,165,049	3.87%	3,827,310
	2005	Series A	VAR	5/19/05	05/01/39	126,300,000	126,300,000	-	(1,842,329)	124,457,671	3.96%	4,996,322
				1,085,900,000	1,085,900,000	0	(18,157,933)	1,067,742,067	4.60%	49,900,806		
Subtotals				14,587,983,333	15,135,900,000	(41,657,000)	(155,047,860)	14,939,195,140	5.31%	774,422,910		
Redemption of Preferred Stock										993,442		
Unamortized Loss on Reacquired Debt Expense										6,965,014		
Total CECONY				\$ 14,587,983,333					5.36%	\$ 782,381,366		

Note:

* Debt outstanding balances and annual costs are prorated for the months outstanding during the period.

EXHIBIT __ (AP - G13)

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
FUND REQUIREMENTS AND SOURCES

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
 FUND REQUIREMENTS AND SOURCES
 TWELVE MONTHS ENDING DECEMBER 31, 2017
 (Millions of Dollars)

INTERNAL SOURCE OF FUNDS

Earnings Retained	\$ 807
Depreciation at proposed rates	1,193
Amortization of deferred Costs / (Credits)	146
Working Capital	(155)
Deferred Federal & State Income Taxes	216
TOTAL INTERNAL SOURCES OF FUNDS	<u>2,207</u>

EXTERNAL SOURCES OF FUNDS

Commercial Paper / Temporary Investments	(548)
Bond Proceeds	1,225
TOTAL EXTERNAL SOURCES OF FUNDS	<u>677</u>

<u>TOTAL SOURCES OF FUNDS</u>	<u>\$ 2,884</u>
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USE OF FUNDS

Construction Expenditures	\$ 2,884
Debt Maturities	-

<u>TOTAL FUNDS REQUIRED</u>	<u>\$ 2,884</u>
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CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INTEREST COVERAGE

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
INTEREST COVERAGE
S.E.C. BASIS - PER BOOKS
(Millions of Dollars)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>September 30, 2015</u>
NET INCOME	\$ 978	\$ 1,014	\$ 1,020	\$ 1,058	\$ 1,087
PREFERRED STOCK DIVIDEND	11	3	-	-	-
(INCOME) OR LOSS FROM EQUITY INVESTEEES	-	-	-	-	-
INCOME TAX	<u>558</u>	<u>529</u>	<u>520</u>	<u>555</u>	<u>574</u>
PRE-TAX INCOME FROM CONTINUING OPERATIONS	1,547	1,546	1,540	1,613	1,661
ADD: FIXED CHARGES					
Interest on long-term debt	505	508	496	510	545
Amortization of debt discount & expense	18	17	15	13	13
Other interest	16	22	11	15	18
Interest component of rentals	<u>22</u>	<u>26</u>	<u>42</u>	<u>42</u>	<u>42</u>
TOTAL FIXED CHARGES	561	573	564	580	618
EARNINGS AVAILABLE	<u>\$ 2,108</u>	<u>\$ 2,119</u>	<u>\$ 2,104</u>	<u>\$ 2,193</u>	<u>\$ 2,279</u>
INTEREST COVERAGE (TIMES)	<u>3.76</u>	<u>3.70</u>	<u>3.73</u>	<u>3.78</u>	<u>3.69</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
REVENUE REQUIREMENT - MAJOR COST DRIVERS

Consolidated Edison Company of New York, Inc.

Revenue Requirement - Gas
Major Cost Drivers w / GRT allocated
\$(000's)

Infrastructure		
Return on Rate Base @ 9.3% ROE	\$ 61,600	
Book Depreciation	15,200	
Carrying cost of Infrastructure investments		76,800
Cost of Capital		
ROE 9.3% - 9.75% (10 Basis Points = \$4 million)	15,500	
Cost of Debt (5.39% - 5.21%)	(4,800)	
Cost of Capital		10,700
Employee Benefit Expenses		
Pension Costs (assumes 4.3% discount rate)	(5,400)	
Employee Welfare Expense	(3,100)	
Employee Benefit Expenses		(8,500)
Operating Expenses		
Common Allocation Change	23,100	
Gas Operations - Labor & Non-Labor	79,900	
Labor Fringe Adjustment & Company Labor Other than Gas Ops	4,700	
Ops - Interference	8,100	
Finance & Accounting Operations	1,800	
Ops - Customer Operations	1,800	
Insurance Premiums	1,200	
Customer Uncollectibles	(1,200)	
Injuries & Damages / Workers Compensation	(3,200)	
All Other	(200)	
Operating Expenses		116,000
Book Depreciation Changes		
Change in depreciation rates	30,800	
Amortization of reserve deficiency	1,700	
		32,500
Property & Other Taxes		
Property Taxes	5,700	
Payroll and Other Taxes	2,000	
Property & Other Taxes		7,700
Higher gas sales revenues (net)		
Net Change Due to Sales Volume	(108,200)	
Net Change Due to Service Class	1,000	
		\$ (107,200)
Other Operating Revenues		
Transmission System Reinforcements	(1,400)	
Interdepartmental Rents	(11,700)	
Miscellaneous Service Revenues	(1,000)	
Rent From Gas Property	6,200	
All Other	1,000	
		(6,900)
Amortization of Deferred (Credits) & Costs		
Deferred Pension Costs	(21,700)	
Amort of Property Taxes	(11,900)	
Rate Deferral	(10,600)	
SIR (O&M in 2016 filing)	(5,300)	
Employee / Contractor Investigation	(2,600)	
Oil To Gas Conversion	(2,100)	
Manufacturing Incentives	(1,000)	
Gas Penalties-Off Peak/Interruptible	(900)	
Pipeline integrity	(300)	
Interest Rate True up	1,000	
Amort. of WTC Costs	6,000	
Recovery of T&D carrying charges	6,400	
Amort. of Interference	6,900	
Bonus Depr / Repair Allowance	7,000	
Temporary Rate Credit	40,856	
All other	1,344	
Net Accounting (Credits)		13,100
Income taxes		
Flow Thru Items	(6,300)	
Flow Thru Tax Deduction - interest	(5,400)	
Amortization of NYS tax rate change	(2,000)	
FIT (ITC, Tax Rate Change, Alt Fuel Credits)	32,300	
Income tax items		18,600
All Other Items (Net)		1,200
Base Rate Change	\$	154,000

Consolidated Edison of New York, Inc.

INDEX OF SCHEDULES

MULTI-YEAR FORECAST

<u>SCHEDULE</u>	<u>TITLE OF SCHEDULE</u>	<u>WITNESS</u>
Summary	Summary of Multi-Year Rate Plan	Accounting Panel
1	Operating Income, Rate Base & Rate of Return	"
2	Revenues & Purchased Power	"
3	Other Operating Revenues	"
4	O&M Expenses	"
5	Depreciation Calculation - Gas	"
6	Taxes Other than Income Taxes - Gas	"
7	State Income Tax Expense - Gas	"
8	Federal Income Tax Expense - Gas	"
9	Rate Base	"
10	Interest Synchronization	"

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
THREE-YEAR GAS RATE PLAN
(\$ millions)

	Exhibit / Schedule	Rate Year Ending December 31,		
		2017	2018	2019
Base Rate Increase - RY-1 @10% ROE	AP-9, Sch 1	\$ 154.0		
Operating Revenues				
Net Change - Revenues	RM-2, Sch 2		\$ 41	\$ 26
- Gas Energy Efficiency Programs (SBC)	RM-2, Sch 4		-	-
- Purchased Gas	RM-2, Sch 2		(17.1)	(5.9)
Sales Revenue (Net of Fuel & Rev. Tax)	RM-2, Sch 2		24.1	20.1
Other Operating Revenues	RM-2, Sch 3		2.6	2.4
Subtotal (1)			26.7	22.5
Operating Expenses				
Operation & Maintenance Expense (excl. fuel)				
- Labor & General Escalations	RM-2, Sch 4		8.0	8.0
- Program Changes	RM-2, Sch 4		(3.0)	(13.0)
- Uncollectible	RM-2, Sch 4		1.6	1.8
Depreciation & Amortization	RM-2, Sch 5		23.5	25.0
Taxes Other - excl. revenue taxes	RM-2, Sch 6		30.0	31.7
- revenue taxes	RM-2, Sch 6		4.8	4.8
Federal Income Taxes (Book vs. Flow Thru Deductions)	RM-2, Sch 8		4.2	6.4
Pre Tax Return on Rate Base (Net of Interest Tax Deduction)	RM-2, Sch 9		54.6	66.7
Subtotal (2)			123.8	131.4
Increase in Net Operating Expenses (2) - (1)			97.1	108.9
Net Rate Change	RM-2, Sch 1	\$ 154.0	\$ 97.1	\$ 108.9

Consolidated Edison of New York, Inc.
Gas Department
Revenue Requirement Calculation
(\$000's)

	<u>Twelve Months Ended December 31,</u>	
	<u>2018</u>	<u>2019</u>
Rate Base (Schedule 9)	\$5,341,919	\$5,978,183
Rate of Return (Exhibit ____ (AP-10))	<u>7.39%</u>	<u>7.41%</u>
Required Return	394,608	442,864
Income Available (Schedule 1)	<u>337,904</u>	<u>379,302</u>
Deficiency	56,704	63,562
Retention Factor	<u>58.4%</u>	<u>58.4%</u>
Additional Revenue Requirement	<u><u>\$97,140</u></u>	<u><u>\$108,887</u></u>

<u>Proof</u>			
Revenues	100.00%	\$97,140	\$108,887
Less:			
Revenue Taxes	3.460%	3,361	3,767
Uncollectible	0.760%	738	828
Advertising	0.080%	78	87
Late Payment Charges	<u>-0.349%</u>	<u>(339)</u>	<u>(380)</u>
	96.049%	<u>93,302</u>	<u>104,585</u>
New York State Income Tax @6.5%	<u>6.243%</u>	<u>6,065</u>	<u>6,798</u>
	89.806%	87,237	97,787
Federal Income Tax @ 35%	<u>31.432%</u>	<u>30,533</u>	<u>34,226</u>
Retention Factor	<u><u>58.374%</u></u>	<u><u>\$56,704</u></u>	<u><u>\$63,561</u></u>

Consolidated Edison Company of New York, Inc.
Gas Rate Case
(000's)

Levelized Rate Increase

2016 Other Customer Provided Capital Rate = 2.60%

Rate Increase	Twelve Months Ending			Cumulative Total
	December 31, 2017	December 31, 2018	December 31, 2019	
R Y - 1	\$ 154,005	\$ 154,005	\$ 154,005	\$ 462,015
R Y - 2		97,140	97,140	194,280
R Y - 3			108,887	108,887
Total	\$ 154,005	\$ 251,145	\$ 360,032	\$ 765,182
Annual rate increase w/o interest				
R Y - 1	\$ 127,530	\$ 127,530	\$ 127,530	\$ 382,591
R Y - 2		127,530	127,530	255,061
R Y - 3			127,530	127,530
Total	\$ 127,530	\$ 255,061	\$ 382,591	\$ 765,182
Interest	\$ 209	\$ 387	\$ 178	\$ 775
Annual rate increase w/ interest				
R Y - 1	\$ 127,660	\$ 127,660	\$ 127,660	\$ 382,979
R Y - 2		127,660	127,660	255,319
R Y - 3			127,660	127,660
Total	\$ 127,660	\$ 255,319	\$ 382,979	\$ 765,957

Consolidated Edison Company of New York, Inc.
Gas Base Rate Revenues
Rate Year Ending December 31, 2014, 2015, 2016
(Thousands of Dollars)

	<u>RY1</u>	<u>RY2 Adj.</u>	<u>RY2 Rate Relief</u>	<u>RY2 As Adj.</u>	<u>RY3 Adj.</u>	<u>RY3 Rate Relief</u>	<u>RY3 As Adj.</u>
Billed Revenues	1,599,226	39,800		1,639,026	25,040		1,664,066
Low Income (excl. GRT)	(3,379)			(3,379)			(3,379)
Rate Relief:							-
Rate Year 1 (excl. GRT)	148,676			148,676			148,676
Rate Year 2 (excl. GRT)			93,779	93,779		105,120	198,899
Billed Revenue Taxes	57,323	1,396		58,719	990		59,709
GRT on Low Income	(121)			(121)			(121)
GRT on RY1 rate relief	5,329			5,329			5,329
GRT on RY2 rate relief	-		3,361	3,361		3,767	7,128
Total Sales Revenue	<u>1,807,054</u>	<u>41,196</u>	<u>97,140</u>	<u>1,945,390</u>	<u>26,030</u>	<u>108,887</u>	<u>2,080,308</u>
			-	-		-	-

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
OTHER OPERATING REVENUES - GAS
(Thousands of Dollars)

Line No.	Item	Rate Year 1 As Reflected in Exhibit ____ (AP-9)	Rate Year 2 Adjustments	Subject to Inflation @ 2.10%	Escalation for 12 Months Ending Dec. 31 2018	Rate Year 2 As Adjusted	Line No.
1	Miscellaneous Service Revenues	\$ 2,108	\$ -	Y	\$ 44	\$ 2,152	1
2	Interdepartmental Rents	18,414	2,074	N	-	20,488	2
	<u>Rent From Gas Property</u>						
3	New York Facilities	-	-	Y	-	-	3
4	Real Estate Rents	439	-	Y	9	448	4
	<u>Transmission System Reinforcement Recoveries</u>						
5	NYP&A Variable and Maintenance	556	-	Y	12	568	5
6	Steam Department - ERRP Incremental Charges	1,215	-	N	-	1,215	6
	<u>Revenues Offset in Fuel Rider or O&M</u>						
7	Research and Development Surcharge (Millennium Fund)	2,000	-	N	-	2,000	7
	<u>All Other</u>						
8	Learning Center Revenues	76	-	Y	2	78	8
9	Gas Reconnect Fees	-	-	Y	-	-	9
10	Net Unbilled Revenue	-	-	N	-	-	10
11	Late Payment Charges	5,781	144	N	-	5,925	11
12	Reimbursement To KeySpan - Governor's Island	(44)	-	Y	(1)	(45)	12
13	POR Discount	5,663	-	N	-	5,663	13
14	Miscellaneous	2	-	N	-	2	14
	<u>Regulatory Accounting</u>						
15	Carrying Charges (Net Plant Reconciliation)	(5,918)	-	N	-	(5,918)	15
16	Carrying Cost - SIR Deferred Balances	57	-	N	-	57	16
17	Customer Cash Flow Benefits - Bonus Depreciation	1,809	-	N	-	1,809	17
18	Customer Cash Flow Benefits - Repair Allowance	(367)	-	N	-	(367)	18
19	Deferred Workers Compensation Recoveries	698	-	N	-	698	19
20	Former Employees/Contractor Proceeding	4,501	-	N	-	4,501	20
21	Interest on Deferrals	712	-	N	-	712	21
22	Interest Rate True-Up (Auction Rate / LT Debt)	2,371	-	N	-	2,371	22
23	Interference	(6,517)	-	N	-	(6,517)	23
24	Management Audit - Northstar	(61)	-	N	-	(61)	24
25	Management Variable Pay	52	-	N	-	52	25
26	Pensions/OPEBs	2,270	-	N	-	2,270	26
27	Property Tax Deferrals	16,280	-	N	-	16,280	27
28	Sale of Property - Gain on Luyster Creek Property	626	-	N	-	626	28
29	263a Deferred Taxes	26	-	N	-	26	29
30	Case 13-G-0031 deferral	9,909	-	N	-	9,909	30
31	Interest on Case 13-G-0031 deferral	807	-	N	-	807	31
32	Interest on deferred POR	(46)	-	N	-	(46)	32
33	Manufacturing Incentive	992	-	N	-	992	33
34	Oil to Gas Conversion	2,090	-	N	-	2,090	34
35	Penalties on Off-peak / interruptible customers	1,268	-	N	-	1,268	35
36	Pipeline Integrity	1,037	-	N	-	1,037	36
37	Sanford Avenue Gas Explosion	(4)	-	N	-	(4)	37
38	Unauthorized Use Charge - Divested Stations	42	-	N	-	42	38
39	Revenue imputation - Cases 09-M-0114 and 09-M-0243	173	(7)	N	-	166	39
40	Total Other Operating Revenues	<u>\$ 69,018</u>	<u>\$ 2,211</u>		<u>\$ 66</u>	<u>\$ 71,295</u>	40

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
OTHER OPERATING REVENUES - GAS
(Thousands of Dollars)

Line No.	Item	Rate Year 2 As Reflected in Exhibit__ (AP-9)	Rate Year 3 Adjustments	Subject to Inflation @ 2.10%	Escalation for 12 Months Ending Dec. 31, 2019	Rate Year 3 As Adjusted	Line No.
1	Miscellaneous Service Revenues	\$ 2,152	\$ -	Y	\$ 45	\$ 2,197	1
2	Interdepartmental Rents	20,488	1,839	N	-	22,327	2
<u>Rent From Gas Property</u>							
3	New York Facilities	-	-	Y	-	-	3
4	Real Estate Rents	448	-	Y	9	458	4
<u>Transmission System Reinforcement Recoveries</u>							
5	NYPA Variable and Maintenance	568	-	Y	12	580	5
6	Steam Department - ERRP Incremental Charges	1,215	-	N	-	1,215	6
<u>Revenues Offset in Fuel Rider or O&M</u>							
7	Research and Development Surcharge	2,000	-	N	-	2,000	7
<u>All Other</u>							
8	Learning Center Revenues	78	-	Y	2	79	8
9	Gas Reconnect Fees	-	-	Y	-	-	9
10	Net Unbilled Revenue	-	-	N	-	-	10
11	Late Payment Charges	5,925	91	N	-	6,016	11
12	Reimbursement To KeySpan - Governor's Island	(45)	-	N	-	(45)	12
13	POR Discount	5,663	-	N	-	5,663	13
14	Miscellaneous	2	-	-	-	-	-
<u>Regulatory Accounting</u>							
15	Carrying Charges (Net Plant Reconciliation)	(5,918)	-	N	-	(5,918)	15
16	Carrying Cost - SIR Deferred Balances	57	-	N	-	57	16
17	Customer Cash Flow Benefits - Bonus Depreciation	1,809	-	N	-	1,809	17
18	Customer Cash Flow Benefits - Repair Allowance	(367)	-	N	-	(367)	18
19	Deferred Workers Compensation Recoveries	698	-	N	-	698	19
20	Former Employees/Contractor Proceeding	4,501	-	N	-	4,501	20
21	Interest on Deferrals	712	-	N	-	712	21
22	Interest Rate True-Up (Auction Rate / LT Debt)	2,371	-	N	-	2,371	22
23	Interference	(6,517)	-	N	-	(6,517)	23
24	Management Audit - Northstar	(61)	-	N	-	(61)	24
25	Management Variable Pay	52	-	N	-	52	25
26	Pensions/OPEBs	2,270	-	N	-	2,270	26
27	Property Tax Deferrals	16,280	-	N	-	16,280	27
28	Sale of Property - Gain on Luyster Creek Property	626	-	N	-	626	28
29	263a Deferred Taxes	26	-	N	-	26	29
30	Case 13-G-0031 deferral	9,909	-	N	-	9,909	30
31	Interest on Case 13-G-0031 deferral	807	-	N	-	807	31
32	Interest on deferred POR	(46)	-	N	-	(46)	32
33	Manufacturing Incentive	992	-	N	-	992	33
34	Oil to Gas Conversion	2,090	-	N	-	2,090	34
35	Penalties on Off-peak / interruptible customers	1,268	-	N	-	1,268	35
36	Pipeline Integrity	1,037	-	N	-	1,037	36
37	Sanford Avenue Gas Explosion	(4)	-	N	-	(4)	37
38	Unauthorized Use Charge - Divested Stations	42	-	N	-	42	38
39	Revenue imputation - Cases 09-M-0114 and 09-M-0243	166	(6)	N	-	160	39
40	Total Other Operating Revenues	<u>\$ 71,295</u>	<u>\$ 1,924</u>		<u>\$ 68</u>	<u>\$ 73,285</u>	40

Consolidated Edison Company of New York, Inc.
 Site Investigation and Remediation Expenditures (\$ x 1000)
 Linking Period (July 2012 - December 2012) and Rate Year (Jan. 2013 - Dec. 2014)

	<u>Linking Period</u>	<u>Rate Year</u>	<u>Total</u>
MGP	\$ 42,870	\$ 10,207	\$ 53,077
Superfund	(1,829)	4,840	3,011
Appendix B	2,425	3,380	5,805
Astoria	17,350	7,960	25,310
UST	4,246	714	4,960
Other Remediation Sites	3,475	1,180	4,655
Total	<u>68,537</u>	<u>28,281</u>	<u>96,818</u>
Allocation to Gas - 16.2%			\$ 15,685
Under (Over) Collection at June 2012 (Gas)			27,757
July 2012 - September 2012 Amortization			(1,092)
October 2012 - December 2013 Amortization			(6,331)
Balance to be Recovered			36,019
5-Year Amortization			\$ 7,204
Historic Period July 2011 - June 2012			<u>(4,192)</u>
Net Increase			<u><u>\$ 3,012</u></u>

	<u>RY2</u>	<u>RY3</u>
MGP	\$ 36,300	\$ 36,300
Superfund	2,100	2,100
Appendix B	2,100	2,100
Astoria	2,000	2,000
UST	600	600
Other Remediation Sites	100	100
Total	<u>43,200</u>	<u>43,200</u>
Allocation to Gas - 16.2%	<u>\$ 6,998</u>	<u>\$ 6,998</u>
Five-Year Amortization	<u>\$ 1,400</u>	<u>\$ 1,400</u>

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Gas Operation and Maintenance Expenses (excl. Purchased Power)
For the Rate Year Ending December 31, 2018
(\$000s)

Line No.	Rate Year 1 as Reflected in Exhibit AP-5/9	Rate Year 2 Adjustments	Subject to Inflation @ 2.10%	Payroll Escl. @ 2.42%	Escalation for 12 Months Ending December 31, 2018	Proposed Rate Increase	12 Months Ending December 31, 2018	
1	Fuel and Purchased Power	\$ 399,186	17,119	N	N	\$ -	\$ 416,305	
2	A&G, Health Ins. Cap.	(2,258)		N	Y	(55)	(2,313)	
3	Bargaining Unit Contract Cost	75	72	Y	N	3	150	
4	Company Labor - Central Engineering	-		N	Y	-	-	
5	Company Labor - Construction Management	4,576		N	Y	111	4,687	
6	Company Labor - Corporate & Shared Services	40,125	2	N	Y	972	41,098	
7	Company Labor - Customer Operations	24,751	(301)	N	Y	592	25,042	
8	Company Labor - Electric Operations	2,551	124	N	Y	65	2,740	
9	Company Labor - Gas Operations	77,542	926	N	Y	1,900	80,368	
10	Company Labor - Production	-		N	Y	-	-	
11	Company Labor - Steam Distribution	-		N	Y	-	-	
12	Company Labor - Substation Operations (SSO)	-		N	Y	-	-	
13	Company Labor - System & Transmission Operations (STO)	-		N	Y	-	-	
14	Corporate & Shared Services	4,784	25	Y	N	101	4,910	
15	Corporate Fiscal Expense	1,012		Y	N	21	1,033	
16	Customer Billing Postage	2,916		Y	N	61	2,977	
17	Demand Response Program	-		Y	N	-	-	
18	DSM	-		N	N	-	-	
19	Duplicate Misc. Charges	(812)		N	N	-	(812)	
20	Employee Welfare Expense	28,354		Y	N	595	28,950	
21	Environmental Affairs	667		Y	N	14	681	
22	ERRP Major Maintenance	-		N	N	-	-	
23	Executive MVP	-		N	N	-	-	
24	External Audit Services	689		Y	N	14	703	
25	Facilities & Field Services	2,638	176	Y	N	59	2,873	
26	Finance & Accounting Operations	2,607		Y	N	55	2,662	
27	Bond Administration & Bank Fees	1,823	12	Y	N	39	1,874	
28	Indian Point Contingency	-		N	N	-	-	
29	Information Technology	2,787	598	Y	N	71	3,456	
30	Informational Advertising	1,190		Y	N	25	1,293	
31	Injuries & Damages / Workers Compensation	8,162		Y	N	171	8,333	
32	Institutional Dues & Subscription	767		Y	N	16	783	
33	Insurance Premium	6,850		N	N	-	6,850	
34	Intercompany Shared Services	(2,154)		Y	N	(45)	(2,199)	
35	Load Dispatching and PJM Wheeling	-		Y	N	-	-	
36	New York Facilities	7,636		Y	N	160	7,796	
37	Ops - Central Engineering	-		Y	N	-	-	
38	Ops - Construction Management	935		Y	N	20	955	
39	Ops - Customer Operations	7,104	124	Y	N	152	7,380	
40	Ops - Electric Operations	437	(1)	Y	N	9	445	
41	Ops - Gas Operations	91,490	109	Y	N	1,924	93,523	
42	Ops - Interference	27,703	(611)	Y	N	569	27,661	
43	Ops - Production	-		Y	N	-	-	
44	Ops - Steam Distribution	-		Y	N	-	-	
45	Ops - Substation Operations (SSO)	-		Y	N	-	-	
46	Ops - System & Transmission Operations (STO)	-		Y	N	-	-	
47	Other Compensation (Long-Term Equity)	1,198		Y	N	25	1,223	
48	Outside Legal Services	146		Y	N	3	149	
49	Pension and OPEB Costs	36,303	(5,877)	N	N	-	30,426	
50	RCA - Amort of MGP/Superfund	-		N	N	-	-	
51	RCA - Amort. of BQDM	-		N	N	-	-	
52	RCA - Amort. of DSM Pilot Program	-		N	N	-	-	
53	Regional Gas Greenhouse Initiative (RGGI)	-		N	N	-	-	
54	Regulatory Commission Expense - 18A	-		N	N	-	-	
55	Regulatory Commission Expense - All Other	950		Y	N	20	970	
56	Regulatory Commission Expense - General and R&D	7,869		N	N	-	7,869	
57	Renewable Portfolio Charges/NYSEDA Clean Energy Fund	-		N	N	-	-	
58	Rents - ERRP	-		N	N	-	-	
59	Rents - General	321		Y	N	7	328	
60	Rents - Interdepartmental	4		N	N	-	4	
61	Research & Development	3,560		Y	N	75	3,635	
62	Security	250	48	Y	N	6	304	
63	Smart Grid	-		N	N	-	-	
64	Storm Reserve	-		N	N	-	-	
65	System Benefit Charge	14,533		N	N	-	14,533	
66	Uncollectible Reserve - Customer	14,344	404	N	N	-	15,486	
67	Uncollectible Reserve - Sundry	122		N	N	-	122	
68	Worker's Comp NYS Assessment	479		Y	N	10	489	
69	All Other	379		Y	N	8	387	
70	Company Labor - Fringe Benefit Adjustment	2,717		N	Y	66	2,783	
71	Subtotal	827,308	12,949			7,840	848,913	
72	Less: Purchased Power	(399,186)	(17,119)			-	(416,305)	
73	: SBC	(14,533)	-			-	(14,533)	
74	Total O&M Excluding Fuel & SBC	\$ 413,589	\$ (4,170)			\$ 7,840	\$ 816	\$ 418,075
75	SIR	4,498	1,249	N	N	-	5,747	
76	Total O&M Excluding Fuel & SBC plus SIR	\$ 418,087	\$ (2,921)			\$ 7,840	\$ 816	\$ 423,822

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
Gas Operation and Maintenance Expenses (excl. Purchased Power)
For the Rate Year Ending December 31, 2019
(\$000s)

Line No.	Rate Year 2	Rate Year 3 Adjustments	Subject to Inflation		Escalation for 12 Months Ending December 31, 2019	Proposed Rate Increase	12 Months Ending December 31, 2019	
			2.10%	2.42%				
1	Fuel and Purchased Power	\$416,305	\$5,933	N	N	-	\$ 422,238	
2	A&G, Health Ins. Cap.	(2,313)		N	Y	(56)	(2,369)	
3	Bargaining Unit Contract Cost	150	72	Y	N	5	227	
4	Company Labor - Central Engineering	-		N	Y	-	-	
5	Company Labor - Construction Management	4,687		N	Y	114	4,800	
6	Company Labor - Corporate & Shared Services	41,098		N	Y	995	42,094	
7	Company Labor - Customer Operations	25,042	(1,209)	N	Y	577	24,410	
8	Company Labor - Electric Operations	2,740	27	N	Y	67	2,834	
9	Company Labor - Gas Operations	80,368	622	N	Y	1,962	82,952	
10	Company Labor - Production	-		N	Y	-	-	
11	Company Labor - Steam Distribution	-		N	Y	-	-	
12	Company Labor - Substation Operations (SSO)	-		N	Y	-	-	
13	Company Labor - System & Transmission Operations (STO)	-		N	Y	-	-	
14	Corporate & Shared Services	4,910	75	Y	N	105	5,090	
15	Corporate Fiscal Expense	1,033		Y	N	22	1,055	
16	Customer Billing Postage	2,977		Y	N	63	3,040	
17	Demand Response Program	-		Y	N	-	-	
18	DSM	-		N	N	-	-	
19	Duplicate Misc. Charges	(812)		N	N	-	(812)	
20	Employee Welfare Expense	28,950		Y	N	608	29,558	
21	Environmental Affairs	681		Y	N	14	695	
22	ERRP Major Maintenance	-		N	N	-	-	
23	Executive MVP	-		N	N	-	-	
24	External Audit Services	703		Y	N	15	718	
25	Facilities & Field Services	2,873		Y	N	60	2,933	
26	Finance & Accounting Operations	2,662		Y	N	56	2,718	
27	Bond Administration & Bank Fees	1,874	14	Y	N	40	1,927	
28	Indian Point Contingency	-		N	N	-	-	
29	Information Resources	3,456	194	Y	N	77	3,727	
30	Informational Advertising	1,293		Y	N	27	1,407	
31	Injuries & Damages / Workers Compensation	8,333		Y	N	175	8,508	
32	Institutional Dues & Subscription	783		Y	N	16	800	
33	Insurance Premium	6,850		N	N	-	6,850	
34	Intercompany Shared Services	(2,199)		Y	N	(46)	(2,245)	
35	Load Dispatching and PJM Wheeling	-		Y	N	-	-	
36	New York Facilities	7,796		Y	N	164	7,960	
37	Ops - Central Engineering	-		Y	N	-	-	
38	Ops - Construction Management	955		Y	N	20	975	
39	Ops - Customer Operations	7,380	68	Y	N	156	7,604	
40	Ops - Electric Operations	445		Y	N	9	455	
41	Ops - Gas Operations	93,523	1,678	Y	N	1,999	97,200	
42	Ops - Interference	27,661	(1,892)	Y	N	541	26,310	
43	Ops - Production	-		Y	N	-	-	
44	Ops - Steam Distribution	-		Y	N	-	-	
45	Ops - Substation Operations (SSO)	-		Y	N	-	-	
46	Ops - System & Transmission Operations (STO)	-		Y	N	-	-	
47	Other Compensation (Long-Term Equity)	1,223		Y	N	26	1,249	
48	Outside Legal Services	149		Y	N	3	152	
49	Pension and OPEB Costs	30,426	(13,071)	N	N	-	17,354	
50	RCA - Amort of MGP/Superfund	-		N	N	-	-	
51	RCA - Amort. of BQDM	-		N	N	-	-	
52	RCA - Amort. of DSM Pilot Program	-		N	N	-	-	
53	Regional Gas Greenhouse Initiative (RGGI)	-		N	N	-	-	
54	Regulatory Commission Expense - 18A	-		N	N	-	-	
55	Regulatory Commission Expense - All Other	970		Y	N	20	990	
56	Regulatory Commission Expense - General and R&D	7,869		N	N	-	7,869	
57	Renewable Portfolio Charges/NYSEDA Clean Energy Fund	-		N	N	-	-	
58	Rents - ERRP	-		N	N	-	-	
59	Rents - General	328		Y	N	7	335	
60	Rents - Interdepartmental	4		N	N	-	4	
61	Research & Development	3,635		Y	N	76	3,711	
62	Security	304		Y	N	6	311	
63	Smart Grid	-		N	N	-	-	
64	Storm Reserve	-		N	N	-	-	
65	System Benefit Charge	14,533		N	N	-	14,533	
66	Uncollectible Reserve - Customer	15,486	(397)	N	N	-	15,917	
67	Uncollectible Reserve - Sundry	122		N	N	-	122	
68	Worker's Comp NYS Assessment	489		Y	N	10	499	
69	All Other	387		Y	N	8	395	
70	Company Labor - Fringe Benefit Adjustment	2,783		N	Y	67	2,850	
71	Subtotal	848,913	(7,887)			8,009	915	849,950
72	Less: Purchased Power	(416,305)	(5,933)			-	-	(422,238)
73	: SBC	(14,533)	-			-	-	(14,533)
74	Total O&M Excluding Fuel & SBC	\$ 418,075	\$ (13,819)			\$ 8,009	\$ 915	\$ 413,180
75	SIR	5,747	1,132	N	N	-	-	6,879
76	Total O&M Excluding Fuel & SBC plus SIR	\$ 423,822	\$ (12,687)			\$ 8,009	\$ 915	\$ 420,059

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
GAS OPERATION AND MAINTENANCE EXPENSES
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2017, 2018, AND 2019
IN 000's

Consolidated Expense	12 MONTHS ENDING DECEMBER		12 MONTHS ENDING DECEMBER		12 MONTHS ENDING DECEMBER
	2,017 (Col. 1)	PROGRAM CHANGES (Col. 3)	2,018 (Col. 7)	PROGRAM CHANGES (Col. 3)	2,019 (Col. 7)
Pension Expense - Qualified	58,712.0	(10,590.9)	48,121.2	(19,985.4)	28,135.8
Pension Expense - Non-Qualified Plan (SRIP)	3,859.9	(63.8)	3,796.1	(63.8)	3,732.3
Retiree Life Insurance (OPEB)	(2,057.6)	877.3	(1,180.3)	(1,690.7)	(2,871.0)
Subtotal - Qualified Plans	60,514.3	(9,777.4)	50,737.0	(21,739.9)	28,997.1
401K Enhanced Match for DC Plan	1.4	0.0	1.4	0.0	1.4
Non-Qualified Plan (benefit payments to non-executiv)	4.4	0.1	4.5	0.1	4.6
Supplemental Pension Plan	0.1	(0.1)	-	-	-
Gross Pension & OPEB Expense	60,520.2	(9,777.3)	50,742.9	(21,739.7)	29,003.1
Capitalized	(23,878.9)	3,858.1	(20,020.8)	8,578.5	(11,442.3)
Affiliate Billing - O&R to CECONY	(152.4)	12.2	(140.2)	22.2	(118.0)
Affiliate Billing - CECONY to O&R	(185.4)	29.9	(155.5)	66.6	(88.9)
Billed to NYPA	-	-	-	-	-
Net Current Pension & OPEB Exp.	36,303.5	(5,877.1)	30,426.4	(13,072.4)	17,353.9

Consolidated Edison of New York, Inc.
Gas Department
Company Revenue Requirement
Taxes Other than Income Taxes
For the Twelve Months Ending December 31, 2018
(\$000's)

	Rate Year 1 As Reflected in Exhibit (AP-9)	Rate Year 2 Adjustments	Rate Year 2 As Adjusted	Proposed Rate Increase	Rate Year 2 As Adjusted For Proposed Rate Increase
Revenue Taxes - Sales Revenues	\$62,652	\$1,396	\$64,048	\$3,361	\$67,409
- Other Operating Rev.	575	12	587		587
Property Taxes	240,636	29,527	270,163		270,163
Payroll Taxes	12,504	469	12,974		12,974
Sales & Compensating Use Tax	383	8	391		391
All Other	322	7	329		329
Taxes Other Than Income Taxes	<u>\$317,073</u>	<u>\$31,419</u>	<u>\$348,492</u>	<u>\$3,361</u>	<u>\$351,853</u>
Less: Gross Receipts Taxes	<u>(62,652)</u>	<u>(1,396)</u>	<u>(64,048)</u>	<u>(3,361)</u>	<u>(67,409)</u>
Total Excluding GRT	<u>\$254,421</u>	<u>\$30,023</u>	<u>\$284,444</u>	<u>\$0</u>	<u>\$284,444</u>

For the Twelve Months Ending December 31, 2019
(\$000's)

	Rate Year 2 As Reflected in Exhibit (EJR-1)	Rate Year 3 Adjustments	Rate Year 3 As Adjusted	Proposed Rate Increase	Rate Year 3 As Adjusted For Proposed Rate Increase
Revenue Taxes - Sales Revenues	\$67,409	\$990	\$68,399	\$3,767	\$72,166
- Other Operating Rev.	587	12	599		599
Property Taxes	270,163	31,325	301,488		301,488
Payroll Taxes	12,974	337	13,311		13,311
Sales & Compensating Use Tax	391	8	399		399
All Other	329	7	336		336
Taxes Other Than Income Taxes	<u>\$351,853</u>	<u>\$32,680</u>	<u>\$384,533</u>	<u>\$3,767</u>	<u>\$388,300</u>
Less: Gross Receipts Taxes	<u>(67,409)</u>	<u>(990)</u>	<u>(68,399)</u>	<u>(3,767)</u>	<u>(72,166)</u>
Total Excluding GRT	<u>\$284,444</u>	<u>\$31,690</u>	<u>\$316,134</u>	<u>\$0</u>	<u>\$316,134</u>

Consolidated Edison of New York, Inc.
Gas Department
New York State Income Tax
TWELVE MONTHS ENDING DECEMBER 31, 2018
(\$000's)

Exhibit ____ (AP-G16)
Schedule 7
Page 1 of 2

	Rate Year 1 As Reflected in Exhibit (AP-9)	Rate Year 2 Adjustments	Rate Year 2 As Adjusted	Proposed Rate Increase	Rate Year 2 As Adjusted For Proposed Rate Increase
Operating Income Before Income Taxes					
1 Book Operating Income Before Income Taxes	\$521,690	(\$33,451)	488,239	\$93,302	581,541
2 Interest Expense	(128,449)	(18,436)	(146,885)		(146,885)
3 Taxable Income	<u>\$ 393,241</u>	<u>\$ (51,887)</u>	<u>\$ 341,354</u>	<u>\$ 93,302</u>	<u>\$ 434,656</u>
Plant Items					
4 Book Depreciation	206,040	23,467	229,507		229,507
5 NYS Tax Depreciation	(353,825)	(54,257)	(408,082)		(408,082)
6 Tax Gain/(Loss) - Disposition of Assets	(5,121)	152	(4,969)		(4,969)
7 Cost of Removal	(14,246)	2,187	(12,059)		(12,059)
8 Mixed Service Cost (MSC) - State (aka 263A Capitalized Overheads)	(39,596)	-	(39,596)		(39,596)
9 Repair Allowance	-	-	-		-
Non-Plant Items					
10 Amortization of Preferred Stock Acquisition Costs	150		150		150
11 Contributions in Aid of Construction	7,498		7,498		7,498
12 Capitalized Interest	25		25		25
13 Property Tax Adjustment (Lien Date)	(10)		(10)		(10)
14 Deferred Fuel Costs	22,235	12,963	35,199		35,199
15 Pensions / OPEB expense	36,303	(5,877)	30,426		30,426
16 Pensions / OPEB - Funding	(59,717)	10,416	(49,301)		(49,301)
17 Net Deferred Debits and Credits from Schedule 4 - OOR	(32,635)	-	(32,635)		(32,635)
18 - SIR	4,498	1,249	5,747		5,747
19 Total Normalized Items	<u>(228,401)</u>	<u>(9,700)</u>	<u>(238,101)</u>	<u>-</u>	<u>(238,101)</u>
20 Taxable Income - New York State	<u>164,840</u>	<u>(61,587)</u>	<u>103,253</u>	<u>93,302</u>	<u>196,555</u>
21 Statutory SIT Tax Rate @ 6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
Tax Computation					
22 Current New York State Income Tax	10,715	(4,003)	6,711	6,065	12,776
23 Deferred New York State Income Tax	14,846	631	15,477	-	15,477
24 Excess Deferred SIT (7.1% - 6.5%)	(1,789)	-	(1,789)	-	(1,789)
25 TOTAL NEW YORK STATE INCOME TAX EXPENSE	<u>\$ 23,772</u>	<u>\$ (3,372)</u>	<u>\$ 20,399</u>	<u>\$ 6,065</u>	<u>\$ 26,464</u>

Consolidated Edison of New York, Inc.
Gas Department
New York State Income Tax
TWELVE MONTHS ENDING DECEMBER 31, 2019
(\$000's)

Exhibit ___ (AP-G16)
Schedule 7
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	Rate Year 2 As Reflected in Exhibit (RM-2)	Rate Year 3 Adjustments	Rate Year 3 As Adjusted	Proposed Rate Increase	Rate Year 3 As Adjusted For Proposed Rate Increase
Operating Income Before Income Taxes					
1 Book Operating Income Before Income Taxes	\$581,541	(\$30,872)	550,669	\$104,585	655,254
2 Interest Expense	(\$146,885)	(18,901)	(165,786)		(165,786)
3 Taxable Income	<u>\$ 434,656</u>	<u>\$ (49,773)</u>	<u>\$ 384,883</u>	<u>\$ 104,585</u>	<u>\$ 489,468</u>
Plant Items					
4 Book Depreciation	229,507	24,960	254,467		254,467
5 NYS Tax Depreciation	(408,082)	(65,938)	(474,020)		(474,020)
6 Tax Gain/(Loss) - Disposition of Assets	(4,969)	44	(4,925)		(4,925)
7 Cost of Removal	(12,059)	(378)	(12,437)		(12,437)
8 Mixed Service Cost (MSC) - State (aka 263A Capitaliz	(39,596)	-	(39,596)		(39,596)
9 Repair Allowance	-	-	-		-
Non-Plant Items					
10 Amortization of Preferred Stock Acquisition Costs	150		150		150
11 Contributions in Aid of Construction	7,498		7,498		7,498
12 Capitalized Interest	25		25		25
13 Property Tax Adjustment (Lien Date)	(10)		(10)		(10)
14 Deferred Fuel Costs	35,199	(1,289)	33,910		33,910
15 Pensions / OPEB expense	30,426	(13,071)	17,354		17,354
16 Pensions / OPEB - Funding	(49,301)	20,144	(29,157)		(29,157)
17 Net Deferred Debits and Credits from Schedule 4 - O	(32,635)	-	(32,635)		(32,635)
18	- 5,747	1,132	6,879		6,879
19 Total Normalized Items	<u>(238,101)</u>	<u>(34,395)</u>	<u>(272,497)</u>	<u>-</u>	<u>(272,497)</u>
20 Taxable Income - New York State	<u>196,555</u>	<u>(84,169)</u>	<u>112,386</u>	<u>104,585</u>	<u>216,971</u>
21 Statutory SIT Tax Rate @ 6.50%	6.50%	6.50%	6.50%	6.50%	6.50%
Tax Computation					
22 Current New York State Income Tax	12,776	(5,471)	7,305	6,798	14,103
23 Deferred New York State Income Tax	15,477	2,236	17,712	-	17,712
24 Excess Deferred SIT (7.1% - 6.5%)	(1,789)	-	(1,789)	-	(1,789)
25 TOTAL NEW YORK STATE INCOME TAX EXPENSE	<u>\$ 26,464</u>	<u>\$ (3,235)</u>	<u>\$ 23,228</u>	<u>\$ 6,798</u>	<u>\$ 30,026</u>

Consolidated Edison of New York, Inc.
Gas Department
Federal Income Tax
TWELVE MONTHS ENDING DECEMBER 31, 2018
(\$000's)

Exhibit ____ (AP-G16)
Schedule 8
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	Rate Year 1 As Reflected in <u>Exhibit (AP-9)</u>	Rate Year 2 <u>Adjustments</u>	Rate Year 2 <u>As Adjusted</u>	Proposed Rate <u>Increase</u>	Rate Year 2 As Adjusted For Proposed Rate <u>Increase</u>
1 Book Operating Income Before Income Taxes	\$521,690	(\$33,451)	\$488,239	\$93,302	\$581,541
2 Interest Expense	<u>(128,449)</u>	<u>(18,436)</u>	<u>(146,885)</u>		<u>(146,885)</u>
3 Taxable Income	<u>\$ 393,241</u>	<u>\$ (51,887)</u>	<u>\$ 341,354</u>	<u>\$ 93,302</u>	<u>\$ 434,656</u>
Plant Items - Flow-thru					
4 Book Depreciation - Existing Rates	162,435	16,449	178,885		178,885
5 - Amortization - Reserve Deficiency	1,645		1,645		1,645
6 - Proposed Rates	29,697	3,597	33,294		33,294
7 Tax Depreciation - Existing Rates	(160,980)	(21,866)	(182,846)	-	(182,846)
8 - Proposed Rates	(31,825)	6,650	(25,174)		(25,174)
9 - Change of Acctg - Normalization on Post 2016 additions	(152)	-	(152)		(152)
10 - Cost of Removal - correction	62,000	-	62,000		62,000
11 Cost of Removal	<u>(14,246)</u>	<u>2,187</u>	<u>(12,059)</u>		<u>(12,059)</u>
12 Total	<u>48,576</u>	<u>\$ 7,017</u>	<u>\$ 55,592</u>	<u>\$ -</u>	<u>\$ 55,592</u>
Non-Plant Items - Flow-thru					
13 Amortization of Preferred Stock Acquisition Costs	150		150		150
14 Capitalized Interest	64		64		64
15 Property Tax Adjustment (Lien Date)	<u>(10)</u>		<u>(10)</u>		<u>(10)</u>
16 Total	<u>204</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ -</u>	<u>\$ 204</u>
17 Total Flow-Thru Items	<u>48,780</u>	<u>7,017</u>	<u>55,797</u>	<u>-</u>	<u>55,797</u>
Plant Items - Normalized					
18 Book Depreciation Computerized Software - Existing Rates	12,328	3,441	15,770		15,770
19 - Proposed Rates	(66)	(21)	(87)		(87)
20 Tax Depreciation - Existing Rates	(102,453)	(36,788)	(139,241)		(139,241)
21 - Proposed Rates	31,825	(6,650)	25,174		25,174
22 - Change of Acctg - Normalization on Post 2016 additions	152	-	152		152
23 - Cost of Removal - correction	(62,000)	-	(62,000)		(62,000)
24 Mixed Service Cost (MSC) - State (aka 263A Capitalized Overheads)	(39,596)	-	(39,596)		(39,596)
25 Tax Gain/(Loss) - Disposition of Assets	744	6	750		750
26 Repair Allowance	-		-		-
27 Total	<u>(159,067)</u>	<u>\$ (40,011)</u>	<u>\$ (199,078)</u>	<u>\$ -</u>	<u>\$ (199,078)</u>
Non-Plant Items - Normalized					
28 Contributions in Aid of Construction	7,498		7,498		7,498
29 Deferred Fuel Costs	22,235	12,963	35,199		35,199
30 Pensions / OPEB expense	36,303	(5,877)	30,426		30,426
31 Pensions / OPEB - Funding	(59,717)	10,416	(49,301)		(49,301)
32 Deferred State Income Tax	13,057	631	13,688		13,688
33 Net Deferred Debits and Credits from Schedule 4 - OOR	(32,635)	-	(32,635)		(32,635)
34 - SIR	4,498	1,249	5,747		5,747
35 Total	<u>(8,761)</u>	<u>\$ 19,382</u>	<u>\$ 10,621</u>	<u>\$ -</u>	<u>\$ 10,621</u>
36 Total Normalized Items	<u>(167,828)</u>	<u>(20,629)</u>	<u>(188,457)</u>	<u>-</u>	<u>(188,457)</u>
37 Taxable Income Before Current State Tax Deduction	274,193	(65,500)	208,694	93,302	301,996
38 Less: Current State Tax	<u>(10,715)</u>	<u>4,003</u>	<u>(6,711)</u>	<u>(6,065)</u>	<u>(12,776)</u>
39 Federal Taxable Income	263,478	(61,497)	201,983	87,237	289,220
40 Statutory Tax Rate	35%	35.00%	35.00%	35.00%	35.00%
41 Current Federal Income Tax	<u>92,217</u>	<u>\$ (21,524)</u>	<u>\$ 70,694</u>	<u>\$ 30,533</u>	<u>\$ 101,227</u>
42 Deferred Federal Taxable Income	167,828	20,629	188,457	-	188,457
43 Less: Deferred State Tax	(14,846)	(631)	(15,477)	-	(15,477)
44 : Excess Deferred SIT	<u>1,789</u>	<u>-</u>	<u>1,789</u>	<u>-</u>	<u>1,789</u>
45 Deferred Taxable Income - Federal	154,771	19,998	174,769	-	174,769
46 Statutory Tax Rate	35%	35.00%	35.00%	35.00%	35.00%
47 Deferred Federal Tax Before Amortizations	<u>54,170</u>	<u>\$ 6,999</u>	<u>\$ 61,169</u>	<u>\$ -</u>	<u>\$ 61,169</u>
Amortization of Previously Deferred Federal Income Tax					
48 Investment Tax Credit	(762)	-	(762)		(762)
49 Alternative Fuel Vehicle Refueling Property Credit	(6)	-	(6)		(6)
50 Excess Deferred FIT	<u>(507)</u>	<u>(651)</u>	<u>(1,158)</u>		<u>(1,158)</u>
51 Amortization of Previously Deferred Federal Taxes	<u>(1,275)</u>	<u>(651)</u>	<u>(1,926)</u>	<u>-</u>	<u>(1,926)</u>
52 Deferred Federal Income Tax	<u>52,895</u>	<u>6,348</u>	<u>59,243</u>	<u>-</u>	<u>59,243</u>
53 TOTAL FEDERAL INCOME TAX EXPENSE	<u>145,112</u>	<u>\$ (15,176)</u>	<u>\$ 129,937</u>	<u>\$ 30,533</u>	<u>\$ 160,470</u>

Consolidated Edison of New York, Inc.
Gas Department
Federal Income Tax
TWELVE MONTHS ENDING DECEMBER 31, 2019
(\$000's)

Exhibit ____ (AP-G16)
Schedule 8
Page 2 of 2

	Rate Year 2	Rate Year 3 Adjustments	Rate Year 3	Proposed Rate Increase	Rate Year 3 As Adjusted For Proposed Rate Increase
1 Book Operating Income Before Income Taxes	\$581,541	(\$30,872)	\$550,669	\$104,585	\$655,254
2 Interest Expense	(146,885)	(18,901)	(165,786)		(165,786)
3 Taxable Income	<u>\$ 434,656</u>	<u>\$ (49,773)</u>	<u>\$ 384,883</u>	<u>\$ 104,585</u>	<u>\$ 489,468</u>
Plant Items - Flow-thru					
4 Book Depreciation - Existing Rates	178,885	18,150	197,035		197,035
5 - Amortization - Reserve Deficiency	1,645		1,645		1,645
6 - Proposed Rates	33,294	3,632	36,925		36,925
7 Tax Depreciation - Existing Rates	(182,846)	(16,208)	(199,054)		(199,054)
8 - Proposed Rates	(25,174)	4,201	(20,973)		(20,973)
9 - Change of Acctg - Normalization on Post 2016 additions	(152)		(152)		(152)
10 - Cost of Removal - correction	62,000		62,000		62,000
11 Cost of Removal	(12,059)	(378)	(12,437)		(12,437)
12 Total	<u>\$ 55,592</u>	<u>\$ 9,397</u>	<u>\$ 64,989</u>	<u>\$ -</u>	<u>\$ 64,989</u>
Non-Plant Items - Flow-thru					
13 Amortization of Preferred Stock Acquisition Costs	150		150		150
14 Capitalized Interest	64		64		64
15 Property Tax Adjustment (Lien Date)	(10)		(10)		(10)
16 Total	<u>\$ 204</u>	<u>\$ -</u>	<u>\$ 204</u>	<u>\$ -</u>	<u>\$ 204</u>
17 Total Flow-Thru Items	<u>55,797</u>	<u>9,397</u>	<u>65,193</u>	<u>-</u>	<u>65,193</u>
Plant Items - Normalized					
18 Book Depreciation Computerized Software - Existing Rates	15,770	3,202	18,972		18,972
19 - Proposed Rates	(87)	(24)	(111)		(111)
20 Tax Depreciation - Existing Rates	(139,241)	(49,675)	(188,916)		(188,916)
21 - Proposed Rates	25,174	(4,201)	20,973		20,973
22 - Change of Acctg - Normalization on Post 2016 additions	152		152		152
23 - Cost of Removal - correction	(62,000)		(62,000)		(62,000)
24 Mixed Service Cost (MSC) - State (aka 263A Capitalized Overheads)	(39,596)	-	(39,596)		(39,596)
25 Tax Gain/(Loss) - Disposition of Assets	750	32	782		782
26 Repair Allowance	-		-		-
27 Total	<u>\$ (199,078)</u>	<u>\$ (50,666)</u>	<u>\$ (249,744)</u>	<u>\$ -</u>	<u>\$ (249,744)</u>
Non-Plant Items - Normalized					
28 Contributions in Aid of Construction	7,498		7,498		7,498
29 Deferred Fuel Costs	35,199	(1,289)	33,910		33,910
30 Pensions / OPEB expense	30,426	(13,071)	17,354		17,354
31 Pensions / OPEB - Funding	(49,301)	20,144	(29,157)		(29,157)
32 Deferred State Income Tax	13,688	2,236	15,924	-	15,924
33 Net Deferred Debits and Credits from Schedule 4 - OOR	(32,635)	-	(32,635)		(32,635)
34 - SIR	5,747	1,132	6,879		6,879
35 Total	<u>\$ 10,621</u>	<u>\$ 9,152</u>	<u>\$ 19,773</u>	<u>\$ -</u>	<u>\$ 19,773</u>
36 Total Normalized Items	<u>(188,457)</u>	<u>(41,514)</u>	<u>(229,971)</u>	<u>-</u>	<u>(229,971)</u>
37 Taxable Income Before Current State Tax Deduction	301,996	(81,890)	220,105	104,585	324,691
38 Less: Current State Tax	(12,776)	5,471	(7,305)	(6,798)	(14,103)
39 Federal Taxable Income	289,220	(76,419)	212,800	97,787	310,588
40 Statutory Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
41 Current Federal Income Tax	<u>\$ 101,227</u>	<u>\$ (26,747)</u>	<u>\$ 74,480</u>	<u>\$ 34,226</u>	<u>\$ 108,706</u>
42 Deferred Federal Taxable Income	188,457	41,514	229,971	-	229,971
43 Less: Deferred State Tax	(15,477)	(2,236)	(17,712)	-	(17,712)
44 : Excess Deferred SIT	1,789	-	1,789	-	1,789
45 Deferred Taxable Income - Federal	174,769	39,278	214,048	-	214,048
46 Statutory Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%
47 Deferred Federal Tax Before Amortizations	<u>\$ 61,169</u>	<u>\$ 13,747</u>	<u>\$ 74,917</u>	<u>\$ -</u>	<u>\$ 74,917</u>
Amortization of Previously Deferred Federal Income Tax					
48 Investment Tax Credit	(762)		(762)		(762)
49 Alternative Fuel Vehicle Refueling Property Credit	(6)		(6)		(6)
50 Excess Deferred FIT	(1,158)	668	(490)		(490)
51 Amortization of Previously Deferred Federal Taxes	<u>(1,926)</u>	<u>668</u>	<u>(1,258)</u>	<u>-</u>	<u>(1,258)</u>
52 Deferred Federal Income Tax	<u>59,243</u>	<u>14,415</u>	<u>73,659</u>	<u>-</u>	<u>73,659</u>
53 TOTAL FEDERAL INCOME TAX EXPENSE	<u>\$ 160,470</u>	<u>\$ (12,332)</u>	<u>\$ 148,139</u>	<u>\$ 34,226</u>	<u>\$ 182,365</u>

Consolidated Edison of New York, Inc.
Gas Department
Rate Base
TWELVE MONTHS ENDING DECEMBER 31, 2018
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
Page 1 of 5

	Rate Year 1 As Reflected in Exhibit (AP-8)	Rate Year 2 Adjustments	Rate Year 2 As Adjusted
<u>Utility Plant:</u>			
Book Cost of Plant	\$7,455,900	\$847,000	8,302,900
Accumulated Reserve for Depreciation	(\$1,613,100)	(\$162,300)	(1,775,400)
Net Plant	5,842,800	684,700	6,527,500
<u>CWIP, Working Capital & Other Rate Base Items</u>			
Non-Interest Bearing CWIP	316,500	(\$12,600)	303,900
Working Capital	117,415	6,206	123,621
Unamortized Debt Discount/Premium/Expense	22,112	442	22,554
Unamortized Preferred Stock Expense	3,608	(146)	3,462
Preliminary Survey & Investigation Costs	650	-	650
Customer Advances for Construction	(1,911)	(40)	(1,951)
Net CWIP, Working Capital & Other	458,374	(6,138)	452,236
<u>Net Deferrals / Credits from Reconciliation Mechanisms</u>			
Deferred Balances (see page 3)	(33,835)	14,962	(18,873)
Unbilled Revenues	43,594	-	43,594
Gas Stored Underground - Non Current	1,239	-	1,239
MTA Surtax - Net of Income Taxes	2,764	-	2,764
Net Deferrals / Credits from Reconciliation Mechanisms	13,762	14,962	28,724
<u>Accumulated Deferred Income Taxes</u>			
Accumulated Deferred Federal Income Taxes (Net of SIT)	(1,466,358)	(163,721)	(1,630,079)
Accumulated Deferred State Income Taxes	(94,145)	(7,827)	(101,973)
Total Deferred Taxes	(1,560,504)	(171,548)	(1,732,052)
Average Rate Base	4,754,433	521,976	5,276,408
Rate Base Over/Under Capitalization Adjustment	86,695	-	86,695
Pension/OPEB Reduction	(16,201)	-	(16,201)
CRA Rate Base Reduction	(5,176)	193	(4,983)
	65,318	193	65,511
Rate Base - Total	4,819,750	522,169	5,341,919

Consolidated Edison of New York, Inc.
Gas Department
Working Capital Allowance
TWELVE MONTHS ENDING DECEMBER 31, 2018
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
Page 2 of 5

	Rate Year 1 As Reflected in Exhibit (AP-8)	Rate Year 2 Adjustments	Rate Year 2 As Adjusted
<u>M & S</u>			
Average Balance of Gas Stored Underground Current and LNG in Storage	\$0	\$0	\$0
 Average Balance of Materials & Supplies Excluding Gas in Storage	 16,321	 343	 16,664
Total Materials and Supplies	16,321	343	16,664
 <u>Prepayments</u>			
Insurance	3,086	65	3,151
Property Taxes	43,064	5,284	48,348
PSC Assessment	2,254	47	2,301
18a Assessments	-	-	-
Software	1,232	26	1,258
Interference	230	5	234
Other	1,340	28	1,368
Total Prepayments	51,204	5,455	56,659
 <u>Cash Working Capital</u>			
Total Operation & Maintenance Expenses	826,015	20,789	846,804
Less: Purchased Gas	399,186	17,119	416,305
System Benefit Charge	14,533	-	14,533
Interdepartmental Rents	4	-	4
Uncollectible	13,174	404	13,578
	399,118	3,266	402,384
 Cash Working Capital @ 1/8th	 49,890	 408	 50,298
 Total Working Capital	 \$ 117,415	 \$ 6,206	 \$ 123,621

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
RATE BASE - GAS
AVERAGE TWELVE MONTHS ENDED JUNE 30, 2012 AND
AVERAGE TWELVE MONTHS ENDING DECEMBER 31, 2014, 2015, 2016
(Thousands of Dollars)

<u>Net Deferrals / Credits from Reconciliation Mechanisms</u>	<u>Average Twelve Months Ending December 31, 2017 (Column 1)</u>	<u>RY-2 Amortization of Deferred Balances (Column 2)</u>	<u>Average Twelve Months Ending December 31, 2018 (Column 3)</u>	<u>RY-3 Amortization of Deferred Balances (Column 4)</u>	<u>Average Twelve Months Ending December 31, 2019 (Column 5)</u>
Interference	\$ 9,903	\$ (3,961)	\$ 5,942	\$ (3,961)	\$ 1,981
Pensions/OPEBs	-	-	-	-	-
Property Tax Deferrals	(24,735)	9,894	(14,841)	9,894	(4,947)
Carrying Charges (Net Plant Reconciliation)	8,991	(3,596)	5,395	(3,596)	1,798
Interest Rate True-Up (Auction Rate / LT Debt)	(3,602)	1,441	(2,161)	1,441	(720)
Sale of Property - Gain on Luyster Creek Property	(951)	380	(571)	380	(190)
Carrying Cost - SIR Deferred Balances	(87)	35	(52)	35	(18)
Deferred Workers Compensation Recoveries	(1,061)	424	(637)	424	(212)
Management Variable Pay	(78)	31	(47)	31	(16)
Interest on Deferrals	(1,081)	433	(649)	433	(216)
Customer Cash Flow Benefits - Bonus Depreciation	(2,749)	1,100	(1,650)	1,100	(550)
Customer Cash Flow Benefits - Repair Allowance	557	(223)	334	(223)	111
Former Employees/Contractor Proceeding	(6,839)	2,736	(4,104)	2,736	(1,368)
Interest on deferred POR	69	(28)	42	(28)	14
Manufacturing Incentive	(1,506)	603	(904)	603	(301)
Penalties on Off-peak / interruptible customers	(1,927)	771	(1,156)	771	(385)
Unauthorized Use Charge - Divested Stations	(64)	26	(38)	26	(13)
Oil to Gas Conversion	(3,176)	1,270	(1,906)	1,270	(635)
Case 13-G-0031 deferral	(15,056)	6,022	(9,034)	6,022	(3,011)
Interest on Case 13-G-0031 deferral	(1,227)	491	(736)	491	(245)
Pipeline Integrity	(1,576)	630	(946)	630	(315)
Sanford Avenue Gas Explosion	6	(3)	4	(3)	1
263a Deferred Taxes	(39)	16	(23)	16	(8)
Management Audit - Northstar	92	(37)	55	(37)	18
SIR	12,302	(3,493)	8,809	(4,181)	4,628
Total	\$ (33,835)	\$ 14,962	\$ (18,873)	\$ 14,274	\$ (4,599)
NYSIT Rate Change	(4,474)	1,789	(2,684)	1,789	(895)

Consolidated Edison of New York, Inc.
Gas Department
Rate Base
TWELVE MONTHS ENDING DECEMBER 31, 2019
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
Page 4 of 5

	<u>Rate Year 2</u>	<u>Rate Year 3 Adjustments</u>	<u>Rate Year 3 As Adjusted</u>
<u>Utility Plant:</u>			
Book Cost of Plant	\$8,302,900	\$896,900	\$9,199,800
Accumulated Reserve for Depreciation	(1,775,400)	(193,300)	(1,968,700)
Net Plant	6,527,500	703,600	7,231,100
 <u>CWIP, Working Capital & Other Rate Base Items</u>			
Non-Interest Bearing CWIP	303,900	69,000	372,900
Working Capital	123,621	9,087	132,709
Unamortized Debt Discount/Premium/Expense	22,554	71	22,625
Unamortized Preferred Stock Expense	3,462	(146)	3,316
Preliminary Survey & Investigation Costs	650	-	650
Customer Advances for Construction	(1,951)	(41)	(1,992)
Net CWIP, Working Capital & Other	452,236	77,972	530,208
 <u>Net Deferrals / Credits from Reconciliation Mechanisms</u>			
Deferred Balances (see page 3)	(18,873)	14,274	(4,599)
Unbilled Revenues	43,594	-	43,594
Gas Stored Underground - Non Current	1,239	-	1,239
MTA Surtax - Net of Income Taxes	2,764	-	2,764
Net Deferrals / Credits from Reconciliation Mechanisms	28,724	14,274	42,998
 <u>Accumulated Deferred Income Taxes</u>			
Accumulated Deferred Federal Income Taxes (Net of SIT)	(1,630,079)	(151,166)	(1,781,245)
Accumulated Deferred State Income Taxes	(101,973)	(8,607)	(110,580)
Total Deferred Taxes	(1,732,052)	(159,774)	(1,891,825)
Average Rate Base	5,276,408	636,072	5,912,480
Rate Base Over/Under Capitalization Adjustment	86,695	-	86,695
Pension/OPEB Reduction	(16,201)	-	(16,201)
CRA Rate Base Reduction	(4,983)	192	(4,791)
	65,511	192	65,703
Rate Base - Total	5,341,919	636,264	5,978,183

Consolidated Edison of New York, Inc.
Gas Department
Working Capital Allowance
TWELVE MONTHS ENDING SEPTEMBER 30, 2016
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
Page 5 of 5

	<u>Rate Year 2</u>	<u>Rate Year 3 Adjustments</u>	<u>Rate Year 3 As Adjusted</u>
<u>M & S</u>			
Average Balance of Gas Stored Underground Current and LNG in Storage	\$0	\$0	\$0
 Average Balance of Materials & Supplies Excluding Gas in Storage	 16,664	 350	 17,014
Total Materials and Supplies	16,664	350	17,014
 <u>Prepayments</u>			
Insurance	3,151	66	3,217
Property Taxes	48,348	5,606	53,954
PSC Assessment	2,301	48	2,350
18a Assessments	-	-	-
Software	1,258	26	1,284
Interference	234	5	239
Other	1,368	29	1,396
Total Prepayments	56,659	5,781	62,440
 <u>Cash Working Capital</u>			
Total Operation & Maintenance Expenses	846,804	122	846,926
Less: Purchased Gas	416,305	5,933	422,238
System Benefit Charge	14,533	(29,066)	(14,533)
Interdepartmental Rents	4	-	4
Uncollectible	13,578	(397)	13,181
	402,384	23,652	426,036
 Cash Working Capital @ 1/8th	 50,298	 2,957	 53,255
 Total Working Capital	 \$ 123,621	 \$ 9,087	 \$ 132,709

Consolidated Edison of New York, Inc.
Gas Department
Interest Synchronization
For the Twelve Months Ending December 31, 2018
(\$000's)

	Rate Year 1 As Reflected in <u>Exhibit ____ (RM-2)</u>	Rate Year 2 <u>Adjustments</u>	Rate Year 2 <u>As Adjusted</u>
Rate Base	\$4,819,750	\$522,169	\$5,341,919
Interest Bearing CWIP (+)	<u>45,745</u>	<u>38,455</u>	<u>84,200</u>
Earnings Base	4,865,495	560,624	5,426,119
Embedded Cost of Debt	<u>2.64%</u>		<u>2.71%</u>
Interest Deduction	<u><u>\$128,449</u></u>	<u><u>\$18,436</u></u>	<u><u>\$146,885</u></u>

For the Twelve Months Ending December 31, 2019
(\$000's)

	Rate Year 2 As Reflected in <u>Exhibit ____ (RM-2)</u>	Rate Year 3 <u>Adjustments</u>	Rate Year 3 <u>As Adjusted</u>
Rate Base	\$5,341,919	\$636,264	\$5,978,183
Interest Bearing CWIP (+)	<u>84,200</u>	<u>14,800</u>	<u>99,000</u>
Earnings Base	5,426,119	651,064	6,077,183
Embedded Cost of Debt	<u>2.71%</u>		<u>2.73%</u>
Interest Deduction	<u><u>\$146,885</u></u>	<u><u>\$18,901</u></u>	<u><u>\$165,786</u></u>

Consolidated Edison of New York, Inc.
Gas Department
Rate Base
TWELVE MONTHS ENDING DECEMBER 31, 2019
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
Page 4 of 5

	<u>Rate Year 2</u>	<u>Rate Year 3 Adjustments</u>	<u>Rate Year 3 As Adjusted</u>
<u>Utility Plant:</u>			
Book Cost of Plant	\$8,302,900	\$896,900	\$9,199,800
Accumulated Reserve for Depreciation	(1,775,400)	(193,300)	(1,968,700)
Net Plant	6,527,500	703,600	7,231,100
 <u>CWIP, Working Capital & Other Rate Base Items</u>			
Non-Interest Bearing CWIP	303,900	69,000	372,900
Working Capital	173,577	8,797	182,375
Unamortized Debt Discount/Premium/Expense	22,554	71	22,625
Unamortized Preferred Stock Expense	3,462	(146)	3,316
Preliminary Survey & Investigation Costs	650	-	650
Customer Advances for Construction	(1,951)	(41)	(1,992)
Net CWIP, Working Capital & Other	502,192	77,682	579,874
 <u>Net Deferrals / Credits from Reconciliation Mechanisms</u>			
Deferred Balances (see page 3)	(18,873)	14,274	(4,599)
Unbilled Revenues	43,594	-	43,594
Gas Stored Underground - Non Current	1,239	-	1,239
MTA Surtax - Net of Income Taxes	2,764	-	2,764
Net Deferrals / Credits from Reconciliation Mechanisms	28,724	14,274	42,998
 <u>Accumulated Deferred Income Taxes</u>			
Accumulated Deferred Federal Income Taxes (Net of SIT)	(1,630,079)	(151,166)	(1,781,245)
Accumulated Deferred State Income Taxes	(101,973)	(8,607)	(110,580)
Total Deferred Taxes	(1,732,052)	(159,774)	(1,891,825)
Average Rate Base	5,326,364	635,782	5,962,146
Rate Base Over/Under Capitalization Adjustment	86,695	-	86,695
Pension/OPEB Reduction	(16,201)	-	(16,201)
CRA Rate Base Reduction	(4,983)	192	(4,791)
	65,511	192	65,703
Rate Base - Total	5,391,875	635,974	6,027,849

Consolidated Edison of New York, Inc.
Gas Department
Working Capital Allowance
TWELVE MONTHS ENDING SEPTEMBER 30, 2016
(\$000's)

Exhibit ____ (AP-G16)
Schedule 9
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	<u>Rate Year 2</u>	<u>Rate Year 3 Adjustments</u>	<u>Rate Year 3 As Adjusted</u>
<u>M & S</u>			
Average Balance of Gas Stored Underground Current and LNG in Storage	\$0	\$0	\$0
 Average Balance of Materials & Supplies Excluding Gas in Storage	 16,664	 350	 17,014
Total Materials and Supplies	16,664	350	17,014
 <u>Prepayments</u>			
Insurance	3,151	66	3,217
Property Taxes	48,348	5,606	53,954
PSC Assessment	2,301	48	2,350
18a Assessments	-	-	-
Software	1,258	26	1,284
Interference	234	5	239
Other	1,368	29	1,396
Total Prepayments	56,659	5,781	62,440
 <u>Cash Working Capital</u>			
Total Operation & Maintenance Expenses	860,255	526	860,780
Less: Purchased Gas	14,861	5,933	20,794
System Benefit Charge	13,174	(26,348)	(13,174)
Interdepartmental Rents	3,560	-	3,560
Uncollectible	26,630	(397)	26,233
	802,029	21,338	823,367
 Cash Working Capital @ 1/8th	 100,254	 2,667	 102,921
 Total Working Capital	 \$ 173,577	 \$ 8,797	 \$ 182,375