

**Estimated Residential Ratepayer Share of Net Benefit from Reduced Utility Federal Income Tax Expense & Excess Accumulated Deferred Federal Income Tax (ADFIT)
(Eight Major Electric, Gas and Water Utilities without Filed Rate Cases for Consideration in 2018)**

| UTILITY | ELECTRIC | | | | GAS | | | | WATER | | | |
|-------------------------------|-------------------|------------------------|-------------------------|------|-------------------|------------------------|-------------------------|------|-------------------|----------------------|-------------------------|------|
| | (A) | (B) | (C) | Note | (D) | (E) | (F) | Note | (G) | (H) | (I) | Note |
| | Average Customers | Residential Revenue | Non-Residential Revenue | | Average Customers | Residential Revenue | Non-Residential Revenue | | Average Customers | Residential Revenue | Non-Residential Revenue | |
| Central Hudson | | | | | | | | | | | | |
| Con Edison | 2,211,235 | \$2,518,599,277 | \$8,011,928,867 | 1 | 635,926 | \$792,065,203 | \$1,907,746,839 | 4 | | | | |
| National Fuel Gas | | | | | 580,590 | \$453,709,887 | \$662,446,089 | 5 | | | | |
| National Grid (KEDLI) | | | | | 496,941 | \$633,454,866 | \$1,102,234,308 | 6 | | | | |
| National Grid (KEDNY) | | | | | 979,678 | \$1,041,675,278 | \$1,689,248,687 | 7 | | | | |
| National Grid (NIMO) | | | | | | | | | | | | |
| New York American Water | | | | | | | | | 115,908 | \$74,156,728 | \$94,784,871 | 10 |
| New York State Electric & Gas | 622,558 | \$615,694,811 | \$1,268,199,177 | 2 | 198,576 | \$182,574,617 | \$292,339,351 | 8 | | | | |
| Orange & Rockland | | | | | | | | | | | | |
| Suez New York | | | | | | | | | 68,625 | \$55,971,869 | \$90,547,670 | 11 |
| Rochester Gas & Electric | 279,184 | \$288,160,524 | \$597,471,304 | 3 | 243,357 | \$189,887,965 | \$266,344,953 | 9 | | | | |
| Total | 3,112,977 | \$3,422,454,612 | \$9,877,599,348 | | 3,135,068 | \$3,293,367,816 | \$5,920,360,227 | | 184,533 | \$130,128,597 | \$185,332,541 | |

| | Residential | Non-Residential | |
|--|-----------------|------------------|----|
| Total Revenue: Electric, Gas, Water (B)+(E)+(H), (C)+(F)+(I) | \$6,845,951,025 | \$15,983,292,116 | |
| Percent Residential (B) / (C) | 43% | | |
| % All Residential Revenues ((B)+(E)+(H) Appendix 2 / (B)+(E)+(H) Appendix 3) | 73% | | |
| Total Residential Electric Customers (A) | 3,112,977 | | |
| Reduced Statewide Federal Income Tax Expense | \$750,000,000 | | 12 |
| Estimated Residential Share of Tax Reduction | \$235,075,645 | | 13 |
| Estimated Residential Share of Tax Reduction per Residential Customer | \$76 | | 14 |
| Excess Accumulated Deferred Federal Income Tax (ADFIT) | \$4,800,000,000 | | 15 |
| Estimated Residential Share of ADFIT | \$1,504,484,128 | | 16 |
| Estimated Residential Share of ADFIT per Residential Customer | \$483 | | 17 |

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| Note | Source | Available At |
|------|---|---|
| 1 | Con Edison 2017 Annual Report at 300 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660 |
| 2 | NYSEG 2017 Annual Report at 300 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662 |
| 3 | RG&E 2017 Annual Report at 300 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664 |
| 4 | Con Edison 2017 Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660 |
| 5 | NFG 2017 Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01694 |
| 6 | National Grid (KEDLI) Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01683 |
| 7 | National Grid (KEDNY) Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01693 |
| 8 | NYSEG 2017 Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662 |
| 9 | RG&E 2017 Annual Report at 64 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664 |
| 10 | NY American Water Annual Report at 300 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01676 |
| 11 | Suez New York Annual Report at 300 | http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01678 |
| 12 | Staff Proposal at 5. | |
| 13 | $\$750 \text{ million} * 73\% * 43\% / 3,112,977 = \$235,075,645$ | |
| 14 | $\$235,075,645 / 3,112,977 = \76 | |
| 15 | Staff Proposal at 5. | |
| 16 | $\$4.8 \text{ billion} * 73\% * 43\% / 3,112,977 = \$1,504,484,128$ | |
| 17 | $\$1,504,484,128 / 3,112,977 = \483 | |