

## Estimated Residential Ratepayer Share of Net Benefit from Reduced Utility Federal Income Tax Expense &amp; Excess Accumulated Deferred Federal Income Tax (ADFIT)

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	222,189	\$289,358,486	\$528,305,243	1	59,920	\$182,574,617	\$292,339,351	7				
Con Edison	2,211,235	\$2,518,599,277	\$8,011,928,867	2	635,926	\$792,065,203	\$1,907,746,839	8				
National Fuel Gas					580,590	\$453,709,887	\$662,446,089	9				
National Grid (KEDLI)					496,941	\$633,454,866	\$1,102,234,308	10				
National Grid (KEDNY)					979,678	\$1,041,675,278	\$1,689,248,687	11				
National Grid (NIMO)	1,243,100	\$1,244,399,075	\$2,446,693,772	3	472,309	\$351,508,090	\$557,449,458	12				
New York American Water									115,908	\$74,156,728	\$94,784,871	16
New York State Electric & Gas	622,558	\$615,694,811	\$1,268,199,177	4	198,576	\$182,574,617	\$292,339,351	13				
Orange & Rockland	199,041	\$279,016,392	\$487,985,143	5	123,022	\$162,433,017	\$232,198,695	14				
Suez New York									68,625	\$55,971,869	\$90,547,670	17
Rochester Gas & Electric	279,184	\$288,160,524	\$597,471,304	6	243,357	\$189,887,965	\$266,344,953	15				
Total	4,777,307	\$5,235,228,565	\$13,340,583,506		3,790,319	\$3,989,883,540	\$7,002,347,731		184,533	\$130,128,597	\$185,332,541	

	Residential	Non-Residential	
Total Revenue: Electric, Gas, Water (B)+(E)+(H), (C)+(F)+(I)	\$9,355,240,702	\$20,528,263,778	
Percent Residential (B) / (C)	46%		
Total Residential Electric Customers (A)	4,777,307		
Reduced Statewide Federal Income Tax Expense	\$750,000,000		18
Estimated Residential Share of Tax Reduction	\$72		19
Excess Accumulated Deferred Federal Income Tax	\$4,800,000,000		20
Estimated Residential Share of Tax Reduction	\$458		21

**Estimated Residential Ratepayer Share of Net Benefit from Reduced Utility Federal Income Tax Expense & Excess Accumulated Deferred Federal Income Tax (ADFIT)**

Note	Source	Available At
1	Central Hudson 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01661">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01661</a>
2	Con Edison 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660</a>
3	Niagara Mohawk 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01665">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01665</a>
4	NYSEG 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662</a>
5	Orange & Rockland 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01663">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01663</a>
6	RG&E 2017 Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664</a>
7	Central Hudson 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01661">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01661</a>
8	Con Edison 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01660</a>
9	NFG 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01694">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01694</a>
10	National Grid (KEDLI) Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01683">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01683</a>
11	National Grid (KEDNY) Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01693">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01693</a>
12	Niagara Mohawk 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01665">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01665</a>
13	NYSEG 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01662</a>
14	Orange & Rockland 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01663">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01663</a>
15	RG&E 2017 Annual Report at 64	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01664</a>
16	NY American Water Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01676">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01676</a>
17	Suez New York Annual Report at 300	<a href="http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01678">http://documents.dps.ny.gov/public/MatterManagement/CaseMaster.aspx?MatterCaseNo=10-01678</a>
18	Staff Proposal at 5.	
19	\$750 million * 46% / 4,777,307 = \$72	
20	Staff Proposal at 5.	
21	\$4.8 billion * 46% / 4,777,307 = \$458	