

Consolidated Edison Company of New York, Inc.
Case Nos. 03-G-1671 and 03-S-1672
Comparison of Internal to Contract Labor

| Description | (A) Straight Time Rate Per Hour | (B) Pensions & Benefits | (C) Company Payroll Taxes | Total Cost of Labor | (A) OverTime Rate Per Hour |
|---|---------------------------------------|----------------------------|---------------------------------|------------------------|-------------------------------------|
| 1. Con Ed Gas Mechanic A | \$ 34.00 | \$ 17.00 | \$ 4.08 | \$ 55.08 | \$ 51.00 |
| 2. Con Ed Gas Mechanic B | \$ 20.00 | \$ 10.00 | \$ 2.40 | \$ 32.40 | \$ 30.00 |
| 3. Con Ed Two-Man Crew | \$ 54.00 | \$ 27.00 | \$ 6.48 | \$ 87.48 | \$ 81.00 |
| 4. Contractor Maintenance Man | \$ 72.53 | | | \$ 72.53 | \$ 134.04 |
| 5. Contractor Laborer | \$ 59.16 | | | \$ 59.16 | \$ 77.75 |
| 6. Contractor Two-Man Crew | \$ 131.69 | | | \$ 131.69 | \$ 211.79 |
| 7. Cost Differential Per Two-Man Crew Per Hour | | | | \$ 44.21 | (D) |
| 8. Yearly Cost Differential per Two-Man Crew | | | | \$ 91,956.80 | (E) |
| 9. Number of Gas Contract Workers Recommended to be Reduced | | | | 90 | (F) |
| 10. Number of Steam Contract Workers Recommended to be Reduced | | | | 25 | (F) |
| 11. Effective Gas Two-Man Crew Reduction | | | | 45 | (G) |
| 12. Effective Steam Two-Man Crew Reduction | | | | 12 | (G) |
| 13. Annual Gas Labor Cost Reduction | | | | \$ 4,138,056 | (H) |
| 14. Annual Steam Labor Cost Reduction | | | | \$ 1,103,482 | (I) |

Sources:

(A) Union Records & Con Edison e-mail dated February 14, 2004 from Patrick Losee to John Kaufman

(B) Assumes package valued at 50% of wage rate.

(C) Assumes payroll tax at 12% of wage rate

(D) Line 6 - Line 3

(E) Line 7 x 40 hrs x 52 weeks

(F) Direct Testimony of Richard J. Koda, March 16, 2004, page 6.

(G) Lines 9 and 10 divided by 2, rounded down to the next even number

(H) Line 8 x Line 11

(I) Line 8 x Line 12

