

**STATE OF NEW YORK
PUBLIC SERVICE COMMISSION**

**Verified Complaint of Nexamp, Inc. and Affiliates
Against Niagara Mohawk Power Corporation d/b/a
National Grid Pursuant to the New York State
Standardized Interconnection Requirements**

Case 25-E-0469

**RESPONSE OF NEXAMP, INC. AND AFFILIATES
TO NIAGARA MOHAWK POWER CORPORATION
D/B/A NATIONAL GRID**

Dated: January 23, 2026

**COUCH WHITE, LLP
540 Broadway
P.O. Box 22222
Albany, New York 12201-2222
518-426-4600**

**STATE OF NEW YORK
PUBLIC SERVICE COMMISSION**

**Verified Complaint of Nexamp, Inc. and Affiliates
Against Niagara Mohawk Power Corporation d/b/a
National Grid Pursuant to the New York State
Standardized Interconnection Requirements**

Case 25-E-0469

PRELIMINARY STATEMENT

On August 7, 2025, Nexamp, Inc., on behalf of itself and fourteen of its affiliated project companies owning distributed solar projects (each, a “Project” and collectively, “Projects” or “Invoiced Projects”) in New York (collectively, “Nexamp”), filed a formal complaint with the New York Public Service Commission (“Commission”) against Niagara Mohawk Power Corporation d/b/a National Grid (“National Grid” or the “Company”), challenging the final reconciliation invoices for fourteen solar generating facilities connected to National Grid’s electric distribution system. The final reconciliations demanded an additional \$3,615,637 on top of what Nexamp had already paid to National Grid (the “Cost Increase”).

On December 1, 2025, National Grid filed a Response to Nexamp’s Complaint.¹ National Grid’s position on the costs for utility interconnection upgrades can be summarized as follows:

1. There is no limit to what National Grid can charge at final reconciliation;²

¹ Case 25-E-0469, Complaint of Nexamp, Inc. and Affiliates Against Niagara Mohawk Power Corporation d/b/a National Grid Pursuant to the New York State Standardized Interconnection Requirements, National Grid Comments in Response to Nexamp Complaint (filed December 1, 2025) (“National Grid Response”).

² *Id.* at 8-9.

2. National Grid has no obligation to notify customers of cost increases until final reconciliation;³
3. National Grid should not have to provide final invoices within the timeframe required by law;⁴ and
4. Customers challenging final reconciliations must post security for the challenged amount, regardless of scope or justification.⁵

As discussed herein, National Grid's positions conflict with law and policy governing interconnection of distributed energy resources in New York. Nexamp therefore submits this response to correct material inaccuracies in National Grid's Response and to provide the Commission with a full record in this case.

Moreover, since filing the Complaint, Nexamp has received a final reconciliation invoice for Project 330391, known as the "Jaycox Creek Solar PV Project," that is one of the "Development Projects" identified in the Complaint, claiming final costs that are 52% higher than the initial deposits. This project is discussed in more detail at the conclusion of this response. Accordingly, for reasons stated herein and in Nexamp's Complaint, the Commission must reject National Grid's attempt to bill Nexamp for the Cost Increase and make such rejection applicable to the Development Projects that face similar reconciliation invoices to avoid the need for Nexamp to file repeated complaints challenging the same behavior, wasting valuable time and resources of the Commission and the parties involved.

³ *Id.* at 10, 14.

⁴ *Id.* at 21.

⁵ *Id.* at 10, fn. 22.

ARGUMENT

POINT I

NATIONAL GRID’S RESPONSE CONFIRMS IT OVER-CHARGED NEXAMP

National Grid’s Response highlights four discrete areas where National Grid has over-charged Nexamp: (a) charges caused by purported design changes to the Projects; (b) charges caused by schedule delays; (c) overhead charges; and (d) taxes. Each item is addressed below.

A. The Cost Increase Was Not Driven by Project Design Changes

National Grid claims that the Cost Increase was driven by design changes to the Projects, arguing that site plans at the initial Coordinated Electric System Interconnect Review (“CESIR”) stage often change as project design progresses.⁶ While designs may change throughout the development process, this, in itself, does not justify the Cost Increase.

Instead, the NYS Standardized Interconnection Requirements (“SIR”) allow for CESIR re-runs and potential cost increases following “Material Modifications” to a project.⁷ Here, none of the Projects at issue undertook a “Material Modification.” In fact, prior to Nexamp filing the Complaint in this proceeding, National Grid informed Nexamp that there were three drivers of the Cost Increase: (1) the use of outside services to meet interconnection deadlines; (2) price escalation for materials since the original CESIR studies were issued; and (3) sales and income tax.⁸ In other words, design changes post-CESIR issuance did not drive the Cost Increase.

⁶ *Id.* at 4, fn 6.

⁷ *See* New York State Public Service Commission, “New York State Standardized Interconnection Requirements and Application Process for New Distributed Generators and/or Energy Storage Systems 5 MW or Less Connected in Parallel with Utility Distribution Systems” (effective August 1, 2025) (the “SIR”) at 20-21.

⁸ *See* Exhibit AD of the Complaint.

To the extent final utility upgrades differed from what was shown or estimated in the CESIR, any cost differential associated therewith must be borne by National Grid. The CESIR study is the utility's opportunity to identify the necessary upgrades. Thus, National Grid bears the risk if it failed to identify the correct upgrades within the CESIR study.⁹

Moreover, National Grid's delays in procuring and charging for equipment likely resulted in increased equipment costs that should have been avoided. To Nexamp's knowledge, National Grid does not order, nor charge the Projects for, equipment for the necessary interconnection upgrades until on or about the time the Project commences construction. In most cases, Nexamp fully paid for those necessary upgrades months if not years before construction began, specifically at the time that the Project made its full payment for CESIR-identified upgrades per the terms of the SIR. At that point, once the Project fully funds the upgrades, the utility had no reason not to procure the necessary equipment. National Grid's delay in doing so exposed Nexamp to unnecessary inflationary risk, tariff risk, and other known and unknown cost increases, which Nexamp had no control over. Nexamp should not be responsible for the Cost Increase to the extent the increase is caused by National Grid's own failures to timely procure equipment.

⁹ Case 23-E-0730, Petition of Niagara Mohawk Power Corporation d/b/a National Grid for a Declaratory Ruling, Order Denying Petition and Making Findings (issued July 23, 2024) at 25 (rejecting National Grid's attempt to charge developers for significant infrastructure upgrades not identified or contemplated in the original CESIR studies).

B. National Grid's Failure to Meet Its Own Construction Schedules Drove Much of the Cost Increase, Not Nexamp's 'Compressed Schedules'

Nexamp acknowledges that it made overtime requests on three Projects at issue here, including the Military Road and LeRay Jackson projects. However, these requests were driven by National Grid's inability to deliver on schedules to which it previously communicated or agreed to, not Nexamp's purported request for "compressed schedules."¹⁰

Nexamp relies on National Grid's own construction schedules to coordinate major Project development milestones, including timing for construction contracts, financing contracts, customer contracts, and others. Throughout the development process for each Project, Nexamp both relied on the construction schedules provided by National Grid, and communicated its own projected or requested in-service dates, to coordinate interconnection activities with National Grid.

In certain circumstances, as noted herein and within the Complaint, Nexamp did authorize overtime to meet in-service dates. These requests, however, were driven by National Grid's consistent inability to meet agreed-upon schedules, which, in certain cases, resulted in a need for Nexamp to request expedited work from National Grid to prevent further, costly delays.¹¹ In other words, Nexamp is hostage to overtime when National Grid could not meet its previously-communicated schedules. Moreover, Nexamp's requests did not constitute a 'blank check' for National Grid to work overtime.

¹⁰ National Grid Response at 5.

¹¹ Specific to the LeRay Jackson Project, construction delays were driven in large part by National Grid's policy regarding easements for distribution infrastructure, notably its unwillingness to obtain easements that are purportedly needed for National Grid to install upgrades to its distribution infrastructure. This policy, which appears to be unique to National Grid, can cause material and costly delays, impacted other Nexamp projects including Projects at issue in this Complaint, and deserves further scrutiny by the Commission.

C. National Grid's Response Confirms the Overhead Charge is Excessive

Overhead – justified with a single line item on the reconciliation invoices – comprises nearly \$3 million of the upgrade costs across the Invoiced Projects. National Grid's Response acknowledges the convoluted nature and National Grid's own inability to calculate these charges with certainty but nevertheless asks Nexamp and the Commission to trust that these charges are properly applied to the Projects; particularly when taken into context with the other issues Nexamp's Complaint raises (e.g., procurement of equipment, mismanagement of schedules resulting in compressed schedules and overtime, etc.).¹²

Rather than offer a reasonable explanation for the Overhead charges, National Grid's Response aligns with Nexamp's position and confirms that the charges are excessive, which also raises additional concerns about National Grid's treatment of interconnection upgrades to Nexamp as well as broadly. Most notably, National Grid's Response confirms that it treats interconnection upgrades as "capital project amounts" to justify its application of the "capital overhead amounts" to all aspects of the upgrade work (e.g., materials and labor).

Nexamp questions National Grid's "capital project" designation to interconnection upgrades. Principally, the upgrades at issue are paid for, in full and upfront, by the interconnection customer with no reasonable explanation or understanding of the actual costs at any point, and project developers are expected to anticipate paying more in the future due to National Grid not reasonably managing the upgrades it requires. This materially distinguishes these upgrades from typical utility capital projects, which are funded initially with utility capital and then recovered over time through base rates. Given this material difference, National Grid should not be applying a fully-loaded capital project Overhead charge to interconnection upgrades.

¹² National Grid Response at 20.

Moreover, the Commission should investigate National Grid’s accounting practices for interconnection upgrades. Treating the upgrades as “capital projects” suggests National Grid may be including these facilities within base rates, and thus earning a return on these investments, even though they are paid for by others. This could result in a double-recovery for the utility.

National Grid’s Response alludes to this ‘base rate’ treatment when, in the context of the Overhead discussion, it states that its “overhead charges are also included in its Commission-authorized base rates assessed for electric T&D service.”¹³ Again, Nexamp questions whether interconnection upgrade facilities, paid for by the interconnection customer, should be treated the same as typical utility capital projects because the result is an improper and excessive Overhead charge onto Nexamp and other similar developers operating in National Grid’s purview.

D. Nexamp Continues to Question National Grid’s Tax Treatment

Contrary to National Grid’s statement in its Response, Nexamp does not dispute that National Grid cannot “avoid sales and income tax.”¹⁴ Rather, Nexamp is seeking a better understanding of National Grid’s income tax calculation because, as National Grid is well aware, recent IRS guidance raised foundational questions as to whether National Grid needs (or has the ability) to collect income tax on the amounts paid by Nexamp for interconnections.

In June 2016, the IRS published Notice 2016-36, titled “Transfers of Property to Regulated Public Utilities by Electricity Generators,” to provide guidance on a safe-harbor rule in which certain property transfers by an energy generating or energy storage facility to a regulated public utility will not be treated as income to the utility company.¹⁵ Specifically, the Notice:

¹³ *Id.*

¹⁴ *Id.* at 18

¹⁵ 2016-25 I.R.B. 1029

provides a safe harbor for transfers of property from either an electricity generation or cogeneration facility or an energy storage facility to a regulated public utility system, used to facilitate the transmission of electricity over the utility's transmission system, to be treated as a contribution to the capital of the corporation under § 118(a), and not a contribution in aid of construction (CIAC) under § 118(b).¹⁶

There has been a considerable amount of litigation in recent years, to which National Grid has been a party, concerning whether the safe harbor in IRS Notice 2016-36 applies only to interconnections to a utility's transmission system, or to both a utility's transmission and distribution systems.¹⁷ Notably, in one case, IRS counsel who drafted IRS Notice 2016-36 verbally confirmed to the developer's counsel that the Notice was intended to cover interconnections to the distribution system.¹⁸ And, likewise, from 2022-2024, the Department of Treasury made it a "priority" to provide "guidance" to clarify the safe harbor's application to "distribution lines."¹⁹ Yet, despite this litigation and statements by the IRS, National Grid has maintained the position that the safe harbor applies only to interconnections to its transmission system and has, in fact, "refuse[d] to seek an answer from the IRS as to whether the taxes are actually owed."²⁰ Under these circumstances, it is entirely reasonable for Nexamp to continue to question National Grid's

¹⁶ *Id.*

¹⁷ *See, e.g., Sunvestment Energy Group NY 64 LLC v. National Grid USA Services Co., Inc.*, 116 F.4th 106 (2d Cir. 2024); *ACP Land, LLC v. Rhode Island Public Utilities Commission*, 2020 WL 2829552 (Sup. Ct. R.I. June 1, 2020).

¹⁸ *ACP Land*, 2020 WL 2829552, at *4.

¹⁹ *See* Dep't of Treasury, Office of Tax Policy and Internal Revenue Service 2024-2025 Priority Guidance Plan 11 (Oct. 3, 2024), available at <https://www.irs.gov/pub/irs-counsel/2024-2025-priority-guidance-plan-initial-version.pdf>; Dep't of Treasury, Office of Tax Policy and Internal Revenue Service 2023-2024 Priority Guidance Plan 11 (Sept. 29, 2023), available at <https://perma.cc/GD5S-3WA3>; Dep't of Treasury, Office of Tax Policy and Internal Revenue Service 2022-2023 Priority Guidance Plan 9 (Nov. 4, 2022), available at <https://perma.cc/57SY-GCW8>

²⁰ *Sunvestment Energy Group NY 64 LLC*, 116 F.4th at 117 n.11.

tax treatment of interconnection costs. What is not reasonable is for National Grid to refuse to seek guidance from the IRS as to whether the taxes are actually owed.²¹

POINT II

NATIONAL GRID HAD AN OBLIGATION TO NOTIFY NEXAMP OF THE COST INCREASES

National Grid's use of third-party contractors is a major driver of the Cost Increase, the costs of which were not disclosed to Nexamp until final reconciliation. In its Response, National Grid states that it was "under no contractual duty to notify Nexamp of its decision to use contractors and certainly under no duty to obtain Nexamp's approval before using contractors."²²

In a vacuum, Nexamp agrees that National Grid should have flexibility to engage outside contractors without notifying Nexamp. That assumes, however, that the cost of outside contractors is roughly equivalent to CESIR-estimated labor costs and not, as it turned out here, materially higher than the labor costs initially communicated to Nexamp.

In such instances, where the utility knows that its costs will be materially higher, the SIR (and common sense) impose an obligation on the utility to communicate these changes in advance.²³ Importantly, Nexamp remained transparent and communicative with National Grid throughout the development cycle, including at weekly meetings to coordinate on project forecasts and ongoing development activities, to allow National Grid ample opportunity to identify to Nexamp that it intended to work overtime or take on any extra expenses. National Grid's failure

²¹ National Grid's delay in procuring equipment, described in Point I.A above, also exposes Nexamp to tax rate increases between 100 percent funding for interconnection upgrades and equipment procurement. This risk, which Nexamp has no control over, could be mitigated if National Grid procured the necessary equipment earlier in the development process.

²² National Grid Response at 14.

²³ SIR at 14.

to communicate its own material Cost Increases until final reconciliation constitutes a failure under the SIR that should prohibit recovery of the Cost Increase.

POINT III

NATIONAL GRID'S EXCUSES FOR UNTIMELY RECONCILIATIONS ARE NOT CONVINCING

National Grid admits that, for most of the Projects, it did not abide by the SIR deadline for issuing final reconciliation invoices. As Nexamp demonstrates in its Complaint, those final reconciliation invoices in many cases were not provided until months after the SIR deadline.

Even assuming the reconciliation for the Beaver Dam Project was timely, as National Grid alleges,²⁴ National Grid was still late in providing final reconciliations for 11 of the 14 Projects, with delays of one to four months beyond the 60 business days authorized by the SIR. National Grid does not dispute this failure but instead argues it completed the reconciliation process “within a reasonably practicable timeframe,” arguing that 60 business days is not enough to produce final invoices.²⁵ These excuses are not convincing for at least two reasons.

First, the Response is the first time, to Nexamp’s knowledge, that National Grid raised concerns about the 60-business day timeframe for processing final invoices. National Grid, which “routinely processes hundreds of distributed generation (‘DG’) interconnection applications each year,”²⁶ has had ample opportunity to identify these concerns. It has not done so, and only now raises a concern after presented with uncontroverted evidence that it routinely and materially

²⁴ National Grid states it provided Nexamp a final reconciliation invoice for the Beaver Dam Project on September 17, 2024. *See* National Grid Response at 21-22. Nexamp searched its records for this invoice but was unable to locate it.

²⁵ National Grid Response at 21.

²⁶ *Id.* at 3.

missed this deadline for Nexamp's Projects. National Grid's appeal to revisit the 60-business day timeframe should not distract from its own shortcomings on final reconciliation.

Second, contrary to National Grid's contention, the SIR in fact contains language supporting Nexamp's position that National Grid is time-barred from collecting amounts not invoiced within the 60-business day SIR deadline. To excuse its invoicing delays, National Grid cites to language in the SIR that states that "applicants are to be responsible for payment of the utilities' costs, as provided herein."²⁷ National Grid's entitlement to payment is only authorized per the terms of the SIR ('as provided herein') – it is not an absolute right – and the terms of the SIR indisputably require final reconciliation invoices within 60 business days.

Finally, shortly before finalizing this response, Nexamp received an updated reconciliation statement from National Grid for the LeRay Jackson project. This "final" invoice was received nearly six months after National Grid initially issued the invoice and, notably, after National Grid received and responded to the complaint at issue in this proceeding (i.e., after the comment period). The updated invoice, which combined costs of the LeRay Jackson project with another project not at issue here, appears to be a major reduction in the final reconciliation invoice for the LeRay Jackson project, to the tune of nearly \$1 million. Nexamp acknowledges that this is a significant reduction and a positive step in the direction of fixing the issues at hand. Nevertheless, this action is indicative of two key points Nexamp has made by filing the complaint herein: (1) the arbitrary nature of the final reconciliation statements; and (2) the fact that National Grid can perform these on-time when needed.

It is difficult for Nexamp to distinguish from the new reconciliation statement how the costs have changed from the initial reconciliation statement. At a high-level, the actual labor costs,

²⁷ *Id.* at 22 (citing SIR at 1).

overhead, and materials costs were all reduced from the estimates, presumably because the two projects were essentially combined. However, this is not clear from the reconciliation and the large reduction in the final costs underscores that the original reconciliation statement, challenged by Nexamp in this Complaint, was arbitrary and not reflective of actual costs.²⁸

Moreover, the updated reconciliation statement was provided 59 business days from the Permission to Operate date for the second project. This demonstrates that National Grid is not only aware of the SIR timing requirements for providing reconciliation statements, but is also fully capable of meeting such deadlines. As such, National Grid should be held responsible when it does not meet SIR-mandated timelines as it has demonstrated it is able to do so.

POINT IV

NEXAMP'S COMPLAINT IS GOVERNED BY THE SIR, NOT THE INTERCONNECTION AGREEMENT

Throughout National Grid's Response, despite acknowledging that the SIR has the "force and effect of law,"²⁹ the Company relies on provisions of the interconnection agreements entered into by National Grid and Nexamp to support both its arguments and its demand for Nexamp to post security and enter a mandatory 90-day mediation period. The interconnection agreements do not govern Nexamp's Complaint; rather this Complaint falls squarely within the SIR.

Nexamp brought this Complaint to the Commission pursuant to Section I, Part C, Step 11 of the SIR and the Commission's regulations governing non-residential customer complaints, found in Title 16, Chapter 1, Part 13 of the New York Codes, Rules, and Regulations. The SIR lays out a process for opposing reconciliation statements, specifically:

²⁸ This updated final reconciliation statement for the LeRay Jackson project contains the same dearth of information as prior reconciliations for this Project and the other Projects at issue in the Complaint – nothing more than a handful of line items. *See* Complaint at p. 15.

²⁹ National Grid Response at 8.

The applicant may contest the reconciliation with the utility. If the utility's final reconciliation invoice states a balance due from the applicant, *unless it is challenged by a formal complaint interposed by the applicant*, it shall be paid to the utility within thirty (30) Business Days or the utility reserves the right to lock the generating system offline. If the utility's final reconciliation invoice states a reimbursement for overpayment to be paid by the utility, *unless the reimbursement amount is challenged by a formal complaint interposed by the applicant*, it shall be paid to the applicant within thirty (30) Business Days. *If the applicant is not satisfied, a formal complaint may be filed with the Secretary to the Commission.*³⁰

Nexamp did just that. After receiving the reconciliation statements, Nexamp informally brought its concerns to National Grid in an attempt to resolve the issue without Commission involvement.³¹

When that proved unsuccessful, Nexamp filed this Complaint with the Commission, in accordance with the steps laid out above in the SIR.³² Despite National Grid's claim, this Complaint is pursuant to the SIR, not the interconnection agreement, and there is no obligation within the SIR for Nexamp to post security or engage in a mandatory 90-day mediation.

Additionally, National Grid argues that Nexamp should be required to demonstrate direct damages because of National Grid's material breach of the interconnection contract. Nexamp submits that, while it maintains the position that this Complaint should be reviewed pursuant to the SIR and not contract law, it did just that within the Complaint. National Grid demanded over \$3 million at final reconciliation, which is *prima facie* evidence of direct damage.

³⁰ SIR at 13 (emphasis added).

³¹ See Exhibit AD of the Complaint.

³² While the referenced SIR provision is effective as of August 1, 2025, this language has not changed in the various iterations of the SIR that have gone into effect throughout the timeline of this proceeding or Nexamp's involvement with National Grid regarding the projects at issue.

POINT V

NEXAMP'S CONCERNS ON ITS DEVELOPMENT PROJECTS ARE RIPE FOR COMMISSION ACTION

In the National Grid Response, National Grid argues that Nexamp's concerns about the Development Projects are not ripe for Commission consideration.³³ As described in the Complaint, there are 41 Development Projects that are additional Nexamp-owned solar projects currently in various stages of development within National Grid's footprint. Nexamp reasonably anticipates receiving similarly egregious and improper final reconciliations for the Development Projects.³⁴ Nexamp's concerns are not only ripe, but support the basis for Nexamp's (and any similarly situated developers') Complaint.

Nexamp recently received a final accounting report for one of the Development Projects in the Complaint, identified in National Grid's final reconciliation invoice as Project 330391, known as the "Jaycox Creek Solar PV Project". This final reconciliation invoice identifies that Nexamp previously paid \$138,632 in deposits and that National Grid's final claimed costs were \$211,394. National Grid is therefore seeking \$72,762 more than originally estimated in the corresponding CESIR study, representing a 52% increase over initial deposits.³⁵

Similar to the other Projects subject to the Complaint, National Grid continues its practices of not providing sufficient basis or supporting documentation for the increase. The increases are primarily due to costs associated with labor, materials, outside services, and overhead – all of which have been issues with the other Nexamp-owned Projects. National Grid's complete autonomy over the labor, materials, overhead, and other costs without needing to justify or even

³³ National Grid Response at 29.

³⁴ See Exhibit AC of the Complaint.

³⁵ The final reconciliation report for Project 330391 is attached to this Response for reference.

document such costs and hold a developer's projects hostage to such cost increases is patently unfair and runs contrary to the SIR's intended purpose.

This latest invoice not only underscores National Grid's intent to overbill the Development Projects as they come online, but also demonstrates that Nexamp's concerns related to the Development Projects are ripe for consideration and action by the Commission is not only warranted, but in the public's best interests. Further, when considered together with National Grid's practice of untimely invoicing (described in Point III above), National Grid's latest invoice underscores that National Grid is unable to properly administer and manage the reconciliation process without the Commission's assistance in clarifying the process and articulating the costs that can be passed through to developers like Nexamp.

If the Commission does not act on the Projects and Development Projects at issue in the Complaint, Nexamp (and similarly situated developers) will be forced to file many more similar complaints to address these ongoing issues creating inefficiencies and unnecessary resource drain on systems already strained for resources.

CONCLUSION

For the foregoing reasons, and for the reasons identified in Nexamp’s Complaint, the Commission must reject National Grid’s attempt to bill Nexamp for the Cost Increase and limit National Grid to only collect the amounts previously collected from the Projects, as identified in the Projects’ original CESIR studies, and extend any such rejections and limitations to the Development Projects.

Dated: January 23, 2026
 Albany, New York

Respectfully submitted,

Adam T. Conway
Adam T. Conway, Esq.
Melanie M. Franco, Esq.
COUCH WHITE, LLP
Counsel for Complainants
540 Broadway
Albany, New York 12201-2222
(518) 426-4600
aconway@couchwhite.com
mfranco@couchwhite.com

Attachment to Response of Nexamp, Inc. and Affiliates

Final Reconciliation Statement for Jaycox Creek Solar PV Project

[see attached]

Final Accounting Report	Interconnection Application: Case# 330392	
	Prepared by: Lena Barnes	Preparation Date 12/30/2025

Impact Study and Estimated System Modification Costs

Pursuant to Section C, Step 11 of the NY SIR, *within sixty (60) Business Days after issuance of the utility's formal letter of acceptance, or submittal of final as-built drawings to the utility, whichever occurs last, the utility shall prepare and submit to the applicant a final reconciliation statement of its actual costs less any CESIR and construction advance payments made by the applicant.*

Summary of Final Accounting (Actual Costs)

Total Study Summary:				
Nexamp		Estimate	Actual	Difference
Labor		\$0	\$1,875	\$1,875
Materials		\$0	\$0	\$0
Outside Services		\$0	\$0	\$0
		\$0	\$261	\$261
Study Total		\$9,800	\$2,136	(\$7,664)
Total Construction Summary:				
Nexamp	Case #330392	Estimate	Actual	Difference
Labor		\$29,703	\$17,468	(\$12,235)
Materials		\$46,573	\$61,140	\$14,568
Outside Services		\$0	\$33,097	\$33,097
Overheads		\$39,999	\$59,772	\$19,773
SUB TOTAL		\$116,275	\$171,478	\$55,203
Income Tax		\$12,557	\$22,279	\$9,722
Pre-tax Total		\$128,832	\$193,757	\$64,925
Sales Tax		\$0	\$15,501	\$15,501
Construction Total		\$128,832	\$209,258	\$80,426

Reconciliation Result

Interconnecting Customer's previous payments to the Company:	\$138,632
Interconnecting Customer's cost responsibility pursuant to Section C, Step 11 of the NY SIR for the actual cost of the associated System Modifications:	\$211,394
Amount to be invoiced:	\$72,762
THIS IS NOT A FINAL INVOICE, DO NOT PAY	