

BEFORE THE
STATE OF NEW YORK
PUBLIC SERVICE COMMISSION

In the Matter of
Consolidated Edison Company of New York, Inc.

Cases 25-E-0072 and 25-G-0073

May 2025

Prepared Exhibits of:
Staff Depreciation Panel

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Company Name: Con Edison
Case Description: 2025 CECONY Electric and Gas Rate Cases
Case: 25-E-0072, 25-G-0073

Response to DPS Interrogatories – Set DPS-28
Date of Response: April 08, 2025
Responding Witness: Depreciation Panel

Question No. :668

Subject: Depreciation Leak Prone Pipe (LPP) Amortization

Page 34 of the Depreciation Panel's testimony states that the proposal to recover costs associated with the Company's Leak Prone Pipe (LPP) replacement program by 2040 was used in the Company's prior gas rate case, Case 22-G-0065, as well.

1. Confirm whether the LPP amortization was approved by the Commission in Case 22-G- 0065, and if so, the annual amount.
2. In the situation where the LPP amortization was approved in the previous case, explain why, in Exhibit____(AP-G3), Schedule 7.2, there is no LPP amortization provided for the Twelve Months Ending September 30, 2024.
3. In the Order Adopting Terms of Joint Proposal and Establishing Electric and Gas Rate Plans With Additional Requirements, issued July 20, 2023, in Cases 22-E-0064 and 22- G-0065, in Appendix 14 on pdf page 399, Note H states:

Existing pipe to be replaced under the Company's main replacement program will be amortized by 2040.

CE -G-376121 Mains -Leak Prone Pipe	\$	416,920 Annual amortization
CE -G-376110 Mains -Case Iron Mains amortization	\$	2,256,165 Annual
CE -G-380101 Service -Leak Prone amortization	\$	1,267,068 Annual
CE -G-367200 Cast Iron MAINS & SLEEVES	\$	57,553 Annual amortization

Explain the discrepancy between the total annual amortization in Appendix 14 of \$3,997,706 and the proposed annual amortization of \$5,657,446 from Table 1 on page VI-6 of Exhibit_(DP-1).

Response

1. LPP amortization was approved by the Commission in Case 22-G- 0065. The annual amortization is:

	\$
CE -G-376121 Mains -Leak Prone Pipe	416,920
	\$
CE -G-376110 Mains -Cast Iron Mains	2,256,165
	\$
CE -G-380101 Service -Leak Prone	1,267,068
CE -G-367200 Cast Iron MAINS &	\$
SLEEVES	57,553

2. LPP for the twelve months ended September 2024 was included in the AP-G3 schedule 7.2 depreciation expense line.
3. The proposed amortization on Table 1 of Exhibit____(DP-1) is based on the current depreciation study balances for leak-prone pipe assets, which have been updated to the current balances for these assets. The amount in Appendix 14 was based on the balances for the prior study.

Company Name: Con Edison
Case Description: 2025 CECONY Electric and Gas Rate Cases
Case: 25-E-0072, 25-G-0073

Response to DPS Interrogatories – Set DPS-34
Date of Response: May 02, 2025
Responding Witness: Depreciation Panel

Question No. :785

Subject:

Depreciation Lifespan Method and Production Plant Accounts

1. On pages 46 through 47 of Exhibit__(DP-1), it is implied that the average service life for gas Account 366.00, Structures and Improvements, was shortened by five years from business-as-usual conditions. However, in Exhibit (DP-2), the Company's proposed survivor curve for this account is the same as the currently approved curve of 45 – S0.5. Clarify the average service life the Company proposed for gas account 366.00.
2. Explain how the depreciation expense was calculated for the accounts that use the retirement rate method of life analysis, namely, the Electric Steam Production Plant accounts, the Electric Other Production Plant accounts, and the Gas Other Storage Plant accounts. Provide a workpaper supporting the proposed depreciation expenses given in Exhibit_(DP-2) for these accounts.
3. Do the assets within the Electric Steam Production plant accounts also provide service to any Con Edison Steam customers?
 - a. If so, what effect would adjusting the rates for the Electric Steam Production accounts have on the related accounts for the Company's Steam Production accounts?
 - b. Do the Company's steam production accounts within its steam business also use the retirement rate method of life analysis? Elaborate on the causes of any differences between the Electric Steam Production Plant account rates and Steam Production Plant account rates.
4. In Exhibit__(DP-2), the Company has a probable retirement date of June 2025 for its Hudson Avenue, 59th, and 74th Street Station plants.
 - a. What is the status on these accounts being retired in the next few months? How much has been retired to date and how much remain to date?
 - b. Will these facilities still be providing service to customers past June 2025 and/or into the Rate Year?
 - c. Do these facilities in any way provide service or benefits to Con Edison Steam customers? If so, how will the retirement of these facilities affect

customers taking steam service?

Response

1. The five-year shorter business scenario does not decrease the life estimate of every account by 5 years. The scenario names align with the shortening of the larger accounts, such as mains and services. The attachment provided in response to DPS-28-669 identifies which account lives were shortened compared to the base case.
2. Depreciation expenses for Electric Steam Production Plant accounts, the Electric Other Production Plant accounts, and the Gas Other Storage Plant accounts are calculated using the life span method. For these accounts, the overall life associated with the interim survivor curve is truncated at the point of concurrent retirement associated with all assets at the location. Therefore, recovery of the assets is aligned with that estimated date of retirement of the facility rather than the overall life associated with the interim survivor curve producing a higher annual accrual rate and calculated depreciation expense to obtain full recovery by the date of retirement. Please refer to Exhibit_DP-1 starting on page IX-3 for calculations that support the proposed depreciation expense.
3. a: The referenced assets are mainly located at the Company's East River location, which hosts cogeneration facilities providing both Steam and Electric services. The Company has an interdepartmental billing system between Electric and Steam to allocate costs. Therefore, if the cost allocation for the Electric Steam Production accounts is adjusted, it would be reflected in the billing process. Changes in depreciation rates for Electric Steam production will not have a direct impact on the Company's Steam Production depreciation expenses and reserve recovery. These will be captured through the Company's upcoming steam rate case.
b: Both Electric Steam and Steam Production use the same retirement rate method of life analysis.
4. a: The June 2025 date only applies to the Gas Turbines located at Hudson Avenue. The Hudson Avenue demolition project is still ongoing with an estimated completion date of 12/31/2025. At the completion of the project, the turbines will be retired.
b: The Gas Turbines at 59th Street and 74th Street are not estimated to be retired and will remain in service throughout the Rate Year.
c: As a secondary function, the Gas Turbine assets provide black start capability to the steam production equipment. Any change in asset base would update via an interdepartmental rent to steam.

Company Name: Con Edison
Case Description: 2025 CECONY Electric and Gas Rate Cases
Case: 25-E-0072, 25-G-0073

Response to DPS Interrogatories – Set DPS-46
Date of Response: May 01, 2025
Responding Witness: Depreciation Panel

Question No. :942

Subject: Depreciation Theoretical Reserves

- Regarding the accounts in Exhibit ____ (DP-3), provide the theoretical reserves for the following accounts with the accompanying average service life and curve and 0% net salvage.

Electric:

Account #	Account Name	ASL	Net Salvage
361.00	Structures and Improvements	60	0%
367.00	Underground Conductors and Devices	65	0%

Gas:

Account #	Account Name	ASL	Net Salvage
367.10	Mains – All Other	80	0%
369.00	Measuring and Regulating Station Equipment	50	0%
376.12	Mains – All Other	80	0%
381.00	Meters – Purchases	35	0%
382.00	Meters – Installations	35	0%
383.00	House Regulators – Purchases	45	0%
384.00	House Regulators – Installations	45	0%

- Regarding the accounts in Exhibit ____ (DP-3), provide graphs for the following accounts, plotted with the actual survivorship percentages, the currently approved curve and ASL, and the indicated curve and ASL corresponding to each account.

Electric:

Account #	Account Name	ASL	Curve
361.00	Structures and Improvements	60	R2
367.00	Underground Conductors and Devices	65	R0.5

Response

1. The theoretical reserve amounts for the requested accounts are provided below.

Electric:

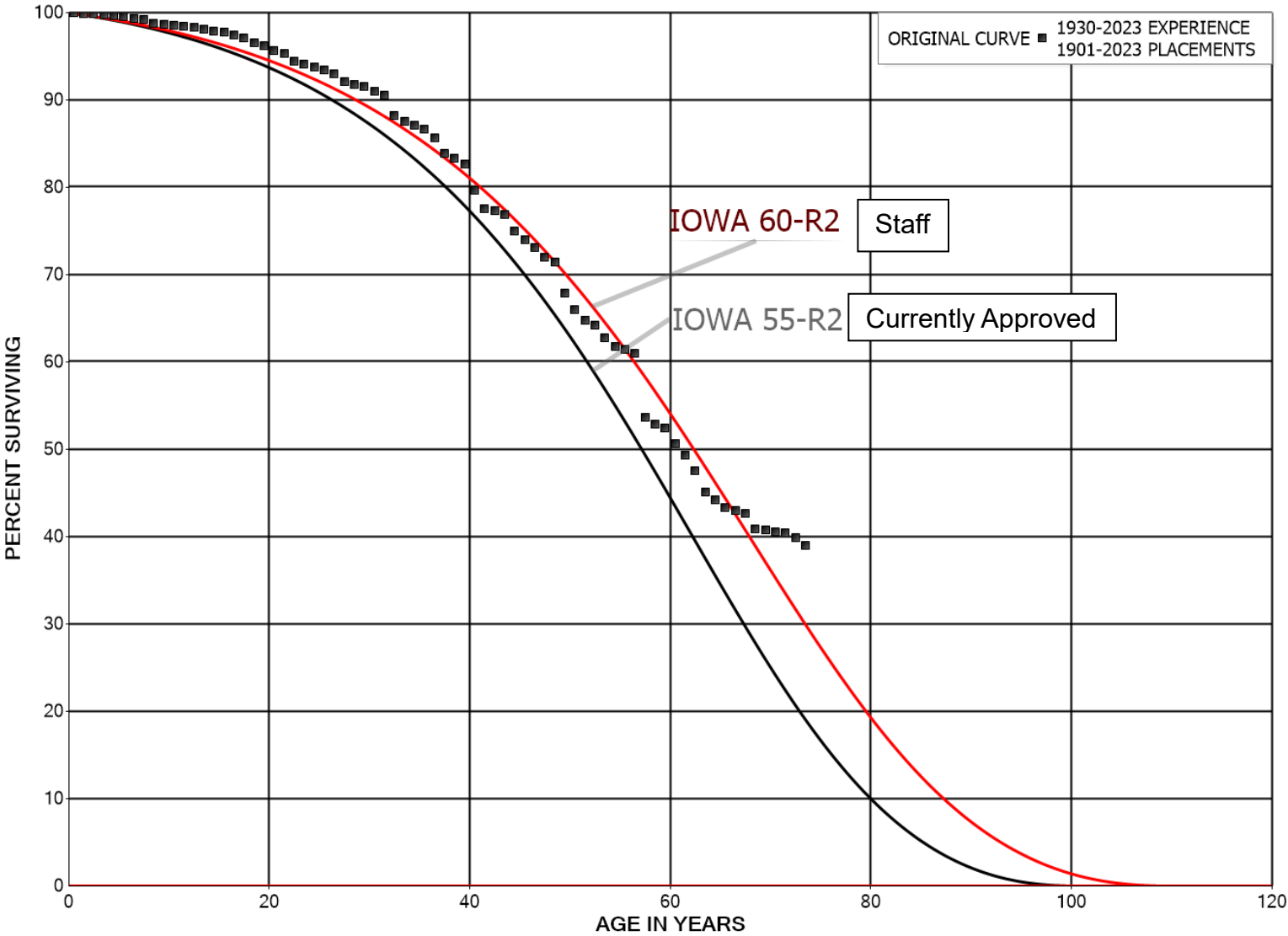
Account #	Account Name	ASL	Net Salvage	Theoretical Reserve
361.00	Structures and Improvements	60	0%	190,133,999
367.00	Underground Conductors and Devices	65	0%	1,247,811,365

Gas:

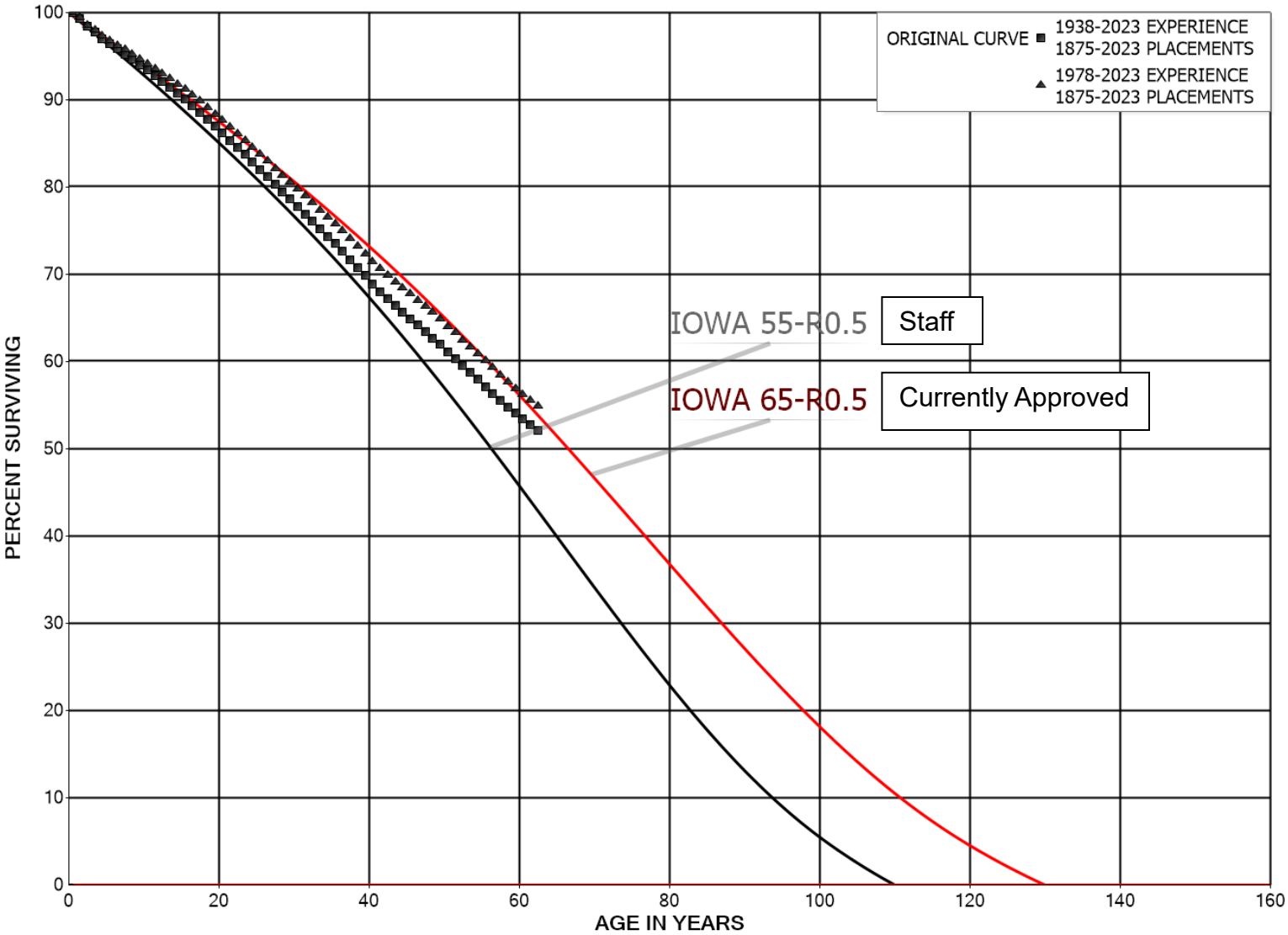
Account #	Account Name	ASL	Net Salvage	Theoretical Reserve
367.10	Mains – All Other	80	0%	144,837,108
369.00	Measuring and Regulating Station Equipment	50	0%	48,751,643
376.12	Mains – All Other	80	0%	734,013,978
381.00	Meters – Purchases	35	0%	73,422,299
382.00	Meters – Installations	35	0%	62,400,140
383.00	House Regulators – Purchases	45	0%	8,617,921
384.00	House Regulators – Installations	45	0%	5,482,647

2. The requested curves are provided in attachment “DPS-46-942 Attachment.docx.” The currently approved curve and ASL are shown in black, and the proposed curve is shown in red.

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ELECTRIC PLANT
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



Company Name: Con Edison
Case Description: 2025 CECONY Electric and Gas Rate Cases
Case: 25-E-0072, 25-G-0073

Response to DPS Interrogatories – Set DPS-48
Date of Response: May 09, 2025
Responding Witness: Depreciation Panel

Question No. :1015

Subject: Hudson Ave. Amortization

1. Provide the total amount of unrecovered costs remaining to be recovered through the Hudson Ave. electric amortization.
2. Is the amount of unrecovered costs related to the Hudson Ave. amortization identified in Question 1 included in the Company's calculations of the book reserve or theoretical reserve in Exhibit__(DP-3)? If so, specify which reserves and identify the amount included.

Response

1. The total amount of unrecovered electric costs remaining to be recovered for Hudson Avenue as of December 31, 2024 is \$46,368,039. The remaining unrecovered costs for Hudson Avenue as of December 31, 2023 is \$50,205,394.
2. Hudson Avenue is not included in the theoretical reserve. The December 31, 2023 balance of unrecovered costs described above is included in the book reserve shown in Exhibit__(DP-3) and the resultant reserve variation. However, the amortization of Hudson Avenue was deducted from the amortization of the reserve variation included in the Company's revenue requirement and then included as a separate amortization.

Currently Effective / Company Proposed / Staff Recommended - Depreciation Factors - 25-E-0072/25-G-0073

ELECTRIC PLANT		Original Cost at December 31, 2023	CURRENT					COMPANY PROPOSED						STAFF PROPOSED						Book - Theo Reserve Variation																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
			Survivor Curve	Net Salvage	Depr. Rate	Accrual	31-Dec-23 Book Reserve	ASL	Survivor Curve	DP-2 Net Salvage	Depr. Rate	Accrual	DP-3 Theoretical Reserve	over/(under) Reserve Variation	ASL	Survivor Curve	Net Salvage	Depr. Rate	Accrual		Theoretical Reserve																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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Currently Effective / Company Proposed / Staff Recommended - Depreciation Factors - 25-E-0072/25-G-0073

	Original Cost at December 31, 2023	CURRENT					31-Dec-23 Book Reserve	COMPANY PROPOSED						STAFF PROPOSED						Book - Theo Reserve Variation	
		ASL	Survivor Curve	Net Salvage	Depr. Rate	Accrual		ASL	Survivor Curve	DP-2 Net Salvage	Depr. Rate	Accrual	DP-3 Theoretical Reserve	over/(under) Reserve Variation	ASL	Survivor Curve	Net Salvage	Depr. Rate	Accrual		Theoretical Reserve
TRANSMISSION PLANT																					
350.10	LAND AND LAND RIGHTS - FEE	\$	46,905,157	-			(3,584)					(3,584)	-							-	
350.20	LAND AND LAND USE - FUTURE USE	\$	75,717,410	-			0					-	-	15	S3	-	6.67%	-	-	-	
351.00	ENERGY STORAGE EQUIPMENT							15	S3	0%	6.67%										
352.00	STRUCTURES AND IMPROVEMENTS	\$	484,311,209	75 R2	-50%	2.00%	9,686,224	75 R2	-50%	2.00%	9,662,009	112,294,968	(29,484,671)	75	R2	-50%	2.00%	9,686,224	112,294,968	(29,484,671)	
353.00	STATION EQUIPMENT	\$	3,079,980,471	50 S0	-40%	2.80%	86,239,453	50 S0	-40%	2.80%	86,239,452	944,778,339	(76,009,791)	50	S0	-40%	2.80%	86,239,453	944,778,339	(76,009,791)	
354.00	TOWERS AND FIXTURES	\$	184,745,985	65 R4	-30%	2.00%	3,694,920	65 R4	-40%	2.16%	3,983,123	164,635,188	40,947,954	65	R4	-30%	2.00%	3,694,920	123,476,391	82,106,751	
356.00	OVERHEAD CONDUCTORS AND DEVICES	\$	101,282,136	55 R2	-35%	2.45%	2,481,412	55 R2	-35%	2.46%	2,488,502	78,058,286	40,401,481	55	R2	-35%	2.45%	2,486,016	78,058,286	40,401,481	
357.00	UNDERGROUND CONDUIT	\$	881,912,423	70 S4	-15%	1.64%	14,463,364	70 S4	-15%	1.64%	14,503,050	247,618,523	17,925,586	70	S4	-20%	1.71%	15,118,499	330,158,031	(64,613,922)	
357.20	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	\$	403,461,961	70 S4	-15%	1.64%	6,611,856	70 S4	-15%	1.64%	6,629,998	151,598,814	(28,139,265)	70	S4	-20%	1.71%	6,911,348	202,131,752	(78,672,203)	
357.30	UNDERGROUND CONDUIT - FUTURE USE		12,222,242		-	0.00%	-		-	-	-	-	-							-	
358.00	UNDERGROUND CONDUCTORS AND DEVICES	\$	857,866,263	60 R2.5	-25%	2.08%	17,843,618	60 R2.5	-25%	2.09%	17,907,958	301,361,264	(22,492,314)	60	R2.5	-25%	2.08%	17,872,214	301,361,264	(22,492,314)	
TOTAL TRANSMISSION PLANT		\$	6,128,105,259			2.30%	141,020,848			2.31%	141,414,092	2,000,341,798	(56,851,020)					2.32%	142,008,674	2,092,259,031	(148,764,669)
DISTRIBUTION PLANT																					
360.00	LAND AND LAND RIGHTS - EASEMENTS / LEASEHOLDS	\$	35,596,416	50 SQ	-	2.00%	711,928	50 SQ	-	2.00%	711,928	5,847,869	-	50	SQ	-	2.00%	711,928	5,847,869	-	
360.09	LAND AND LAND RIGHTS - EASEMENTS - FUTURE USE	\$	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
360.10	LAND AND LAND RIGHTS - FEE	\$	182,614,970	-	-	-	(2,060)	-	-	-	-	(2,060)	-	-	-	-	-	-	-	(2,060)	
361.00	STRUCTURES AND IMPROVEMENTS	\$	818,118,305	55 R2	-50%	2.73%	22,334,630	55 R2	-50%	2.73%	22,330,479	308,350,798	(53,269,105)	60	R2	-50%	2.50%	20,452,958	285,200,999	(30,119,306)	
362.00	STATION EQUIPMENT	\$	3,463,147,827	53 R1.5	-45%	2.74%	94,890,250	53 R1.5	-50%	2.83%	98,179,793	1,221,691,593	33,772,269	53	R1.5	-45%	2.74%	94,746,497	1,099,522,434	155,941,428	
362.01	STATION EQUIPMENT - BQDM	\$	12,432	10 SQ	-	10.00%	1,243	10 SQ	-	10.00%	1,243	(73,188)	-	10	SQ	-	10.00%	1,243	(73,188)	-	
363.00	ENERGY STORAGE EQUIPMENT	\$	12,819	15 S3	-	6.67%	855	15 S3	-	6.67%	855	68,886	-	15	S3	-	6.67%	855	68,886	-	
363.01	ENERGY STORAGE EQUIPMENT - BQDM	\$	15,934,415	10 SQ	-	10.00%	1,593,442	10 SQ	-	10.00%	1,593,442	7,928,702	-	10	SQ	-	10.00%	1,593,442	7,928,702	-	
364.00	POLES, TOWERS AND FIXTURES	\$	785,069,433	65 R1	-115%	3.31%	25,985,798	65 R1	-120%	3.39%	26,598,152	292,475,815	(26,746,901)	65	R1	-115%	3.31%	25,967,681	280,289,323	(14,560,409)	
365.00	OVERHEAD CONDUCTORS AND DEVICES	\$	1,434,330,762	65 R1	-80%	2.77%	39,730,962	65 R1	-80%	2.77%	39,759,649	428,351,406	(83,643,158)	65	R1	-80%	2.77%	39,719,929	428,351,406.00	(83,643,158)	
366.00	UNDERGROUND CONDUIT	\$	3,967,794,742	80 R2.5	-60%	2.00%	79,355,895	80 R2.5	-60%	2.00%	79,355,895	1,106,230,984	(417,984,443)	80	R2.5	-65%	2.06%	81,835,767	1,198,416,899	(510,170,358)	
366.01	UNDERGROUND CONDUIT - BQDM	\$	3,305	10 SQ	-	10.00%	330	10 SQ	-	9.99%	330	(332,752)	-	10	SQ	-	10.00%	330	(332,752)	-	
366.10	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	\$	1,450,648,620	80 R2.5	-60%	2.00%	29,012,972	80 R2.5	-60%	2.00%	29,012,972	740,184,979	(177,104,807)	80	R2.5	-65%	2.06%	29,919,628	801,867,061	(238,786,889)	
367.00	UNDERGROUND CONDUCTORS AND DEVICES	\$	8,552,757,035	55 R0.5	-85%	3.36%	287,372,636	55 R0.5	-90%	3.46%	295,750,200	2,780,454,516	(475,134,467)	65	R0.5	-85%	2.85%	243,424,623	2,308,451,025	(3,130,976)	
367.01	UNDERGROUND CONDUCTORS AND DEVICES - BQDM	\$	3,454,828	10 SQ	-	10.00%	345,483	10 SQ	-	10.00%	345,483	2,209,542	-	10	SQ	-	10.00%	345,483	2,209,542	-	
368.00	LINE TRANSFORMERS - OVERHEAD	\$	629,114,885	33 R0.5	-20%	3.64%	22,899,782	33 R0.5	-20%	3.62%	22,796,489	149,492,943	(94,688,295)	33	R0.5	-20%	3.64%	22,876,905	149,492,943	(94,688,295)	
368.10	LINE TRANSFORMERS - UNDERGROUND	\$	3,464,627,684	33 S0	-20%	3.64%	126,112,448	33 S0	-20%	3.62%	125,274,795	1,171,727,758	(510,200,638)	33	S0	-20%	3.64%	125,986,461	1,171,727,758	(510,200,638)	
368.11	LINE TRANSFORMERS - UNDERGROUND - BQDM	\$	(7,410)	10 SQ	-	10.00%	(741)	10 SQ	-	10.00%	(741)	(2,683)	-	10	SQ	-	10.00%	(741)	(2,683)	-	
369.10	SERVICES - OVERHEAD	\$	300,695,799	70 R1	-180%	4.00%	12,027,832	70 R1	-185%	4.08%	12,254,857	129,891,507	2,165,596	70	R1	-180%	4.00%	12,027,832	126,380,926	5,676,177	
369.20	SERVICES - UNDERGROUND	\$	2,483,361,008	70 R1	-155%	3.64%	90,394,341	70 R1	-160%	3.72%	92,331,068	984,905,219	(413,738,483)	70	R1	-155%	3.64%	90,465,294	954,126,931	(382,960,195)	
370.10	METERS - ELECTROMECHANICAL	\$	40,305,320	35 R0.5	-5%	3.00%	223,497	35 R0.5	-5%	0.00%	223,497	(68,662,575)	-	35	R0.5	-5%	3.00%	223,497	(68,662,575)	-	
370.11	METERS - SOLID STATE	\$	-	20 S1	-5%	5.25%	1,647,676	20 S1	-5%	0.00%	1,647,676	(98,580,414)	-	20	S1	-5%	5.25%	1,647,676	(98,580,414)	-	
370.12	METERS - AMI	\$	396,050,363	20 S2	-	5.00%	19,802,518	20 S2	-	5.00%	19,802,518	89,131,774	(8,313,576)	20	S2	-	5.00%	19,802,518	89,131,774	(8,313,576)	
370.20	METER INSTALLATIONS - ELECTROMECHANICAL	\$	57,048,377	35	-	2.86%	116,257	35	-	0.00%	116,257	(88,164,231)	-	35	-	-	2.86%	116,257	(88,164,231)	-	
370.21	METER INSTALLATIONS - SOLID STATE	\$	-	20	-	5.00%	5,082,199	20	-	0.00%	5,082,199	(126,414,171)	-	20	-	-	5.00%	5,082,199	(126,414,171)	-	
370.22	METER INSTALLATIONS - AMI	\$	340,276,680	20 S2	-	5.00%	17,013,834	20 S2	-	5.00%	17,013,225	62,840,246	(20,735,385)	20	S2	-	5.00%	17,013,834	62,840,246	(20,735,385)	
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	\$	9,068,773	60 R2	-5%	1.75%	158,704	60 R2	-5%	1.75%	159,021	3,276,890	(234,338)	60	R2	-5%	1.75%	158,704	3,276,890	(234,338)	
373.10	OVERHEAD STREET LIGHTING AND SIGNAL SYSTEMS	\$	80,030,029	50 R0.5	-120%	4.40%	3,521,321	50 R0.5	-120%	4.40%	3,520,686	27,058,096	(439,526)	50	R0.5	-120%	4.40%	3,521,321	27,058,096	(439,526)	
373.20	UNDERGROUND STREET LIGHTING AND SIGNAL SYSTEMS	\$	542,897,220	70 R0.5	-110%	3.00%	16,286,932	70 R0.5	-120%	3.15%	17,079,562	138,338,420	(80,560,271)	70	R0.5	-110%	3.00%	16,286,932	126,801,952	(69,032,903)	
TOTAL DISTRIBUTION PLANT		\$	29,052,965,139			3.09%	896,623,024			3.14%	910,941,530	9,268,215,869	(2,326,855,528)					2.94%	853,929,052	8,746,758,687	(1,805,398,347)
GENERAL PLANT																					
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	\$	39,653,866	8 SQ	10%	11.25%	4,461,060	8 SQ	10%	11.25%	4,461,060	19,780,382	-	8	SQ	10%	11.25%	4,461,060	19,780,382	-	
397.00	COMMUNICATION EQUIPMENT	\$	131,238,941	15 SQ	-	6.67%	8,749,263	15 SQ	-	6.67%	8,749,263	15,769,607	-	15	SQ	0%	6.67%	8,749,263	15,769,607	-	
TOTAL GENERAL PLANT		\$	170,892,807				13,210,323				13,210,323	35,549,989	-						13,210,323	35,549,989	-
TOTAL ELECTRIC PLANT		\$	36,398,171,788				1,118,694,336				1,135,059,293	11,885,975,089	(2,688,829,582)						1,078,641,396	11,456,435,139	(2,259,286,050)

Currently Effective / Company Proposed / Staff Recommended - Depreciation Factors - 25-E-0072/25-G-0073

GAS PLANT		Original Cost at December 31, 2023	CURRENT					31-Dec-23 Book Reserve	COMPANY PROPOSED					over/(under) Reserve Variation	STAFF PROPOSED					Book - Theo Reserve Variation
			ASL	Survivor Curve	Net Salvage	Depr. Rate	Accrual		ASL	Survivor Curve	DP-2 Net Salvage	Depr. Rate	Accrual		DP-3 Theoretical Reserve	ASL	Survivor Curve	Net Salvage	Depr. Rate	
INTANGIBLE PLANT																				
303.02	CAPITALIZED SOFTWARE 5 YEAR	\$	163,658,114	5 SQ	0%	20.00%	32,731,623	102,968,847	5 SQ	0%	20.00%	32,731,623	102,968,847	-	5 SQ	0%	20%	32,731,623	102,968,847	-
303.021	CAPITALIZED SOFTWARE - 5 YEAR - CLOUD	\$	7,963,283	5 SQ	-	20.00%	1,592,657	5,391,161	5 SQ	-	20.00%	1,592,657	5,391,161	-	5 SQ	0%	20%	1,592,657	5,391,161	-
		\$	171,621,396				34,324,279	108,360,008				34,324,279	108,360,008	-				34,324,279	108,360,008	-
OTHER STORAGE - retirement June 2034																				
360.00	LAND AND LAND RIGHTS - LIQUEFIED STORAGE	\$	244,582						80 50.5	-15%	6.70%	3,252,523	22,044,386	(11,395,222)	80 50.5	-15%	6.70%	3,252,523	22,044,386	(11,395,222)
361.00	STRUCTURES AND IMPROVEMENTS	\$	48,561,229	80 50.5	-15%	6.21%	3,015,652	10,649,164	80 50.5	-15%	6.70%	3,252,523	22,044,386	(11,395,222)	80 50.5	-15%	6.70%	3,252,523	22,044,386	(11,395,222)
362.10	GAS HOLDERS	\$	17,202,911	80 52.5	-15%	2.58%	443,835	23,348,265	80 52.5	-15%	2.58%	443,670	15,277,573	8,070,692	80 52.5	-15%	2.58%	443,670	15,277,573	8,070,692
363.00	PURIFICATION EQUIPMENT	\$	10,468,852	70 R2.5	-15%	4.83%	505,646	201,448	70 R2.5	-15%	9.23%	966,602	1,951,972	(1,750,524)	70 R2.5	-15%	9.23%	966,602	1,951,972	(1,750,524)
363.10	LIQUEFACTION EQUIPMENT	\$	7,235,670	70 R4	-15%	5.00%	361,783	1,093,403	70 R4	-15%	7.00%	506,448	3,007,762	(1,914,359)	70 R4	-15%	7.00%	506,448	3,007,762	(1,914,359)
363.20	VAPORIZING EQUIPMENT	\$	21,582,511	40 52.5	-15%	5.33%	1,150,348	6,158,117	40 52.5	-15%	6.90%	1,489,705	9,416,952	(3,258,835)	40 52.5	-15%	6.90%	1,489,705	9,416,952	(3,258,835)
363.30	COMPRESSOR EQUIPMENT	\$	8,165,190	60 R3	-15%	4.31%	351,920	6,906,068	60 R3	-15%	4.31%	351,622	5,796,939	1,109,129	60 R3	-15%	4.31%	351,622	5,796,939	1,109,129
363.40	MEASURING AND REGULATING EQUIPMENT	\$	2,125,008	30 51	-15%	4.85%	103,063	1,703,073	30 51	-15%	4.85%	103,008	1,646,949	56,124	30 51	-15%	4.85%	103,008	1,646,949	56,124
363.50	OTHER EQUIPMENT	\$	38,267,864	60 50	-15%	6.55%	2,506,545	21,585,279	60 50	-15%	6.50%	2,489,257	18,587,918	2,997,361	60 50	-15%	6.50%	2,489,257	18,587,918	2,997,361
TOTAL OTHER STORAGE		\$	153,853,818			5.48%	8,438,792	71,644,817			6.24%	9,602,835	77,730,451	(6,085,634)			6.24%	9,602,835	77,730,451	(6,085,634)
TRANSMISSION PLANT																				
365.10	LAND AND LAND RIGHTS	\$	420,201						45 50.5	-50%	3.33%	2,902,883	15,385,751	(10,035,177)	45 50.5	-50%	3.33%	2,908,271	15,385,751	(10,035,177)
366.00	STRUCTURES AND IMPROVEMENTS	\$	87,248,120	45 50.5	-50%	3.33%	2,905,362	5,350,574	45 50.5	-50%	3.33%	2,902,883	15,385,751	(10,035,177)	45 50.5	-50%	3.33%	2,908,271	15,385,751	(10,035,177)
367.10	MAINS - ALL OTHER	\$	837,340,198	80 R2	-85%	2.31%	19,342,559	233,950,052	75 R2.5	-90%	2.53%	21,159,587	291,696,679	(57,746,627)	80 R2.0	-85%	2.31%	19,363,492	267,948,650	(33,998,598)
367.20	MAINS - CAST IRON - LEAK PRONE PIPE	\$	664,603	Dec 204 SQUARE	-110%	8.66%	57,553	892,533	Dec 2040 SQUARE	-110%	3.79%	25,157	892,533	-	Dec 2040 SQUARE	-110%	-	25,157	892,533	-
367.30	MAINS - TUNNEL	\$	31,381,351	90 54	-90%	2.11%	662,147	14,933,264	90 54	-90%	2.11%	661,833	22,447,019	(7,513,755)	90 54	-90%	2.11%	662,495	22,447,019	(7,513,755)
367.40	MAINS - STEEL - INTERRUPTIBLE	\$	1,027,310				-	2,981,079			-	2,981,079	-					-	2,981,079	-
368.00	COMPRESSOR STATION EQUIPMENT	\$	6,002,421	35 R3	-20%	3.43%	205,883	8,891,603	35 R3	-30%	3.71%	223,170	5,112,377	3,779,226	35 R3	-20%	3.43%	205,797	3,408,251	5,483,352
369.00	MEASURING AND REGULATING STATION EQUIPMENT	\$	286,312,394	50 50	-30%	2.60%	7,444,122	64,797,937	45 50	-30%	2.89%	8,259,910	69,076,241	(4,278,304)	50 50	-20%	2.40%	6,871,497	58,501,972	6,295,965
TOTAL TRANSMISSION PLANT		\$	1,250,396,599			2.45%	30,617,626	331,797,042			2.66%	33,232,540	407,591,679	(75,794,637)			2.40%	30,036,709	371,565,255	(39,768,213)
								\$ 76,240,540.71										(374,761,085)		
DISTRIBUTION PLANT																				
371.00	UNDERGROUND GAS STORAGE	\$	1,238,998																	
376.11	MAINS - CAST IRON	\$	31,440,367	Dec 204 SQUARE	-110%	7.18%	2,256,165	17,066,277	Dec 2040 SQUARE	-110%	7.79%	2,447,925	17,066,277	-	Dec 2040 SQUARE	-110%	7.79%	2,447,925	17,066,277	-
376.12	MAINS - ALL OTHER	\$	7,192,503,841	80 R2	-85%	2.31%	166,146,839	1,122,115,634	75 R2.5	-90%	2.53%	181,754,572	1,483,441,967	(361,326,333)	80 R2.0	-85%	2.31%	166,326,651	1,357,925,859	(235,810,225)
376.12	MAINS - ALL OTHER - LEAK PRONE PIPE	\$	9,809,421	Dec 204 SQUARE	-85%	4.25%	416,920	416,920	Dec 2040 SQUARE	-90%	9.29%	911,049	416,920	-	Dec 2040 SQUARE	-85%	9.04%	886,525	393,758	23,162
376.13	MAINS - STEEL INTERRUPTIBLE	\$	4,542,696				-	(4,091,250)			-	(4,091,250)	-					-	(4,091,250)	-
376.14	MAINS - CAST IRON INTERRUPTIBLE	\$	19,603				-	(16,204,570)			-	(16,204,570)	-					-	(16,204,570)	-
380.10	SERVICES - ALL OTHER	\$	3,215,396,835	55 R1	-65%	3.00%	96,461,905	673,451,122	55 R1	-70%	3.09%	99,484,378	957,536,045	(284,084,923)	55 R1	-70%	3.09%	99,384,993	957,536,045	(284,084,923)
380.10	SERVICES - ALL OTHER - LEAK PRONE PIPE	\$	27,490,225	Dec 204 SQUARE	-65%	4.61%	1,267,068	1,267,068	Dec 2040 SQUARE	-70%	8.27%	2,273,316	1,267,068	-	Dec 2040 SQUARE	-70%	8.27%	2,273,316	1,267,068	-
380.20	SERVICES - INTERRUPTIBLE	\$	11,550,361				-	15,342,189			-	15,342,189	-					-	15,342,189	-
381.00	METERS - PURCHASES	\$	284,951,360	35 R0.5	-10%	3.14%	8,947,473	33,736,528	30 R0.5	-10%	3.66%	10,429,642	93,228,386	(59,491,858)	35 R0.5	-15%	3.29%	9,362,688	84,435,644	(50,699,116)
381.10	METERS - PURCHASES - AMI	\$	22,958,281	20 52	-	5.00%	1,147,914	4,003,949	20 52	-	5.00%	1,147,914	2,816,462	1,187,487	20 52	-	5.00%	1,147,914	2,816,462	1,187,487
382.00	METERS - INSTALLATIONS	\$	311,309,232	35 R0.5	-	2.86%	8,903,444	43,620,508	30 R0.5	-	3.33%	10,362,878	92,592,700	(48,972,192)	35 R0.5	-	2.86%	8,894,549	62,400,140	(18,779,632)
382.10	METERS - INSTALLATIONS - AMI	\$	103,981,958	20 52	-	5.00%	5,199,098	13,363,689	20 52	-	5.00%	5,199,098	5,485,987	7,877,702	20 52	-	5.00%	5,199,098	5,485,987	7,877,702
383.00	HOUSE REGULATORS - PURCHASES	\$	28,452,297	45 R2	-10%	2.44%	694,236	(3,927,950)	40 R2.5	-10%	2.75%	782,419	10,494,366	(14,422,316)	45 R2	-10%	2.44%	695,501	9,479,713	(13,407,663)
384.00	HOUSE REGULATORS - INSTALLATIONS	\$	16,271,345	45 R2	-	2.22%	361,224	7,096,244	40 R2.5	-	2.37%	385,908	6,009,108	1,087,136	45 R2	-	2.22%	361,585	5,482,647	1,613,597
TOTAL DISTRIBUTION PLANT		\$	11,261,916,821			2.59%	291,802,285	1,907,256,358			2.80%	315,179,099	2,665,401,655	(758,145,297)			2.64%	296,980,745	2,499,335,969	(592,079,611)
																		(2,517,534,323)		
GENERAL PLANT																				
397.00	COMMUNICATION EQUIPMENT	\$	974,753	15 SQ	-	6.67%	64,984	86,332	15 SQ	-	6.67%	64,984	86,332	-	15 SQ	-	6.67%	64,984	86,332	(86,332)
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	\$	84,851,671	5 SQ	-	20.00%	16,970,334	30,968,190	5 SQ	-	20.00%	16,970,334	30,968,190	-	5 SQ	-	20.00%	16,970,334	30,968,190	-
TOTAL GENERAL PLANT		\$	85,826,424			19.85%	17,035,318	31,054,522			19.85%	17,035,318	31,054,522	-			19.85%	17,035,318	31,054,522	(86,332)
TOTAL GAS PLANT			12,923,615,058				382,218,300	2,450,112,747				409,374,071	3,290,138,315	(840,025,568)				387,979,887	3,088,046,205	(638,019,790)

Currently Effective / Company Proposed / Staff Recommended - Depreciation Factors - 25-E-0072/25-G-0073

COMMON PLANT		Original Cost at December 31, 2023	CURRENT					COMPANY PROPOSED						STAFF PROPOSED									
			Survivor	Net	Depr.	31-Dec-23 Book Reserve	Survivor	DP-2 Net	Depr.	DP-3 Theoretical Reserve	over/(under) Reserve Variation	Survivor	Net	Depr.	Theoretical Reserve	Book - Theo Reserve Variation							
			ASL	Curve	Salvage		Rate	Accrual	ASL			Curve	Salvage	Rate			Accrual	ASL	Curve	Salvage	Rate	Accrual	
303.06	INTANTIBLE PLANT																						
303.07	SOFTWARE - 5 YEAR	\$	480,513,170	5	SQ	-	20.00%	96,102,634	241,846,441	5	SQ	-	20.00%	96,102,634	241,846,441	-	5	SQ	0%	20%	96,102,634	241,846,441	-
303.08	SOFTWARE - 10 YEAR	\$	56,170,211	10	SQ	-	10.00%	5,617,021	4,695,699	10	SQ	-	10.00%	5,617,021	4,695,699	-	10	SQ	0%	10%	5,617,021	4,695,699	-
303.09	SOFTWARE - 15 YEAR	\$	546,973,339	15	SQ	-	7.00%	38,288,134	157,822,492	15	SQ	-	6.67%	36,464,889	157,822,492	-	15	SQ	0%	7%	36,464,889	157,822,492	-
303.09	AMI SOFTWARE	\$	287,639,688	20	SQ	-	5.00%	14,381,984	71,453,459	20	SQ	-	5.00%	14,381,984	71,453,459	-	20	SQ	0%	5%	14,381,984	71,453,459	-
303.26	SOFTWARE - 5 YEAR CLOUD	\$	85,610,023	5	SQ	-	20.00%	17,122,005	41,891,881	5	SQ	-	20.00%	17,122,005	41,891,881	-	5	SQ	0%	20%	17,122,005	41,891,881	-
303.27	SOFTWARE - 10 YEAR - CLOUD	\$	28,004,250	10	SQ	-	10.00%	2,800,425	463,991	10	SQ	-	10.00%	2,800,425	463,991	-	10	SQ	0%	10%	2,800,425	463,991	-
303.29	AMI SOFTWARE CLOUD	\$	7,333,559	20	SQ	-	5.00%	366,678	1,917,397	20	SQ	-	5.00%	366,678	1,917,397	-	20	SQ	0%	5%	366,678	1,917,397	-
303.40	ORACLE STRATEGIC AGREEMENT	\$	98,591,579	15	SQ	-	7.00%	6,901,411	35,990,735	15	SQ	-	6.67%	6,572,772	35,990,735	-	15	SQ	0%	7%	6,572,772	35,990,735	-
TOTAL INTANGIBLE PLANT		\$	1,590,835,821				11.41%	181,580,292	556,082,095			11.28%	179,428,408	556,082,095	-					179,428,408	556,082,095	-	
GENERAL PLANT																							
389.00	LAND AND LAND RIGHTS	\$	28,790,429						(118,531)					(118,531)									
390.00	STRUCTURES AND IMPROVEMENTS	\$	1,249,806,684	55	SO	-40%	2.55%	31,870,070	305,931,342	55	SO	-40%	2.55%	31,824,306	390,772,723	(84,841,381)	55	SO	-40%	3%	31,813,261	390,772,723	(84,841,381)
390.40	STRUCTURES AND IMPROVEMENTS - CAPITAL LEASE								-					-								-	
391.10	OTHER OFFICE FURNITURE AND EQUIPMENT - FURNITURE	\$	83,569,182	18	SQ	-	6.00%	5,014,151	39,511,175	18	SQ	-	5.56%	4,646,447	39,511,175	-	18	SQ	0%	6%	4,642,732	39,511,175	-
391.20	OTHER OFFICE FURNITURE AND EQUIPMENT - MACHINES	\$	1,832,599	18	SQ	-	6.00%	109,956	-	18	SQ	-	5.56%	101,811	-	-	18	SQ	0%	6%	101,811	-	-
391.70	EDP EQUIPMENT	\$	579,651,255	8	SQ	5%	12.00%	69,558,151	221,922,883	8	SQ	0%	12.50%	72,456,407	221,922,883	-	8	SQ	0%	13%	72,456,407	221,922,883	-
391.73	EDP EQUIPMENT - ERPP	\$	-	8	SQ	5%	0.00%	-	-	8	SQ	5%	0.00%	-	-	-	8	SQ	5%	12%	-	-	-
392.50	TRANSPORTATION EQUIPMENT	\$	451,126,228	8	SQ	10%	11.00%	49,623,885	155,360,492	8	SQ	10%	11.25%	50,751,701	155,360,492	-	8	SQ	10%	11%	50,751,701	155,360,492	-
393.00	STORES EQUIPMENT	\$	8,628,440	20	SQ	5%	5.00%	431,422	2,122,928	20	SQ	5%	4.75%	409,851	2,122,928	-	20	SQ	5%	5%	409,851	2,122,928	-
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	\$	134,343,490	18	SQ	5%	5.00%	6,717,174	54,697,746	18	SQ	5%	5.28%	7,090,351	54,697,746	-	18	SQ	5%	6%	7,090,351	54,697,746	-
394.10	EV CHARGE STATION	\$	-	18	SQ	5%	0.00%	-	-	18	SQ	0%	5.56%	-	-	-	18	SQ	0%	6%	-	-	-
395.00	LABORATORY EQUIPMENT	\$	116,441,626	20	SQ	-	5.00%	5,822,081	57,216,661	20	SQ	-	5.00%	5,822,081	57,216,661	-	20	SQ	0%	5%	5,822,081	57,216,661	-
395.10	LABORATORY EQUIPMENT - EMB	\$	-					-	-					-	-	-						-	
396.00	POWER OPERATED EQUIPMENT	\$	1,282,870	12	SQ	10%	8.00%	102,630	1,997,822	12	SQ	10%	7.50%	96,215	1,997,822	-	12	SQ	10%	8%	96,215	1,997,822	-
397.00	COMMUNICATION EQUIPMENT	\$	351,562,226	15	SQ	-	7.00%	24,609,356	119,431,241	15	SQ	-	6.67%	23,437,482	119,431,241	-	15	SQ	0%	7%	23,437,482	119,431,241	-
397.10	COMMUNICATION EQUIPMENT - AMI	\$	29,563,510	15	SQ	-	7.00%	2,069,446	6,471,997	15	SQ	-	6.67%	1,971,886	6,471,997	-	15	SQ	0%	7%	1,970,901	6,471,997	-
397.20	LIGHT TOWER LEASE	\$	-					-	-					-	-	-						-	
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	\$	-					-	-					-	-	-						-	
398.00	MISCELLANEOUS EQUIPMENT	\$	70,796,199	20	SQ	-	5.00%	3,539,810	31,781,853	20	SQ	-	5.00%	3,539,810	31,781,853	-	20	SQ	0%	5%	3,539,810	31,781,853	-
398.10	MISCELLANEOUS EQUIPMENT - SUB	\$	-					-	-					-	-	-						-	
398.20	MISCELLANEOUS EQUIPMENT - EMB	\$	-					-	-					-	-	-						-	
TOTAL GENERAL PLANT		\$	3,107,394,737				6.42%	199,468,132	996,327,609			6.51%	202,148,347	1,081,168,990	(84,841,381)				6.50%		202,132,602	1,081,287,521	(84,841,381)
TOTAL COMMON PLANT		\$	4,698,230,557				8.11%	381,048,424	1,552,409,704			8.12%	381,576,756	1,637,251,085	(84,841,381)						381,561,011	1,637,369,616	(84,841,381)

Average Service Lives and Curve Comparison

Account		Present		Company Proposed		Staff Recommended	
		ASL	Curve	ASL	Curve	ASL	Curve
<u>ELECTRIC INTANGIBLE PLANT</u>							
303.01	SOFTWARE - 5 YEAR	5	SQ	5	SQ	5	SQ
303.011	SOFTWARE - 5 YEAR CLOUD	5	SQ	5	SQ	5	SQ
303.09	SOFTWARE - TRANSMISSION	5	SQ	5	SQ	5	SQ
303.091	SOFTWARE - TRANSMISSION - CLOUD	5	SQ	5	SQ	5	SQ
303.15	SOFTWARE - 15 YEAR	15	SQ	15	SQ	15	SQ
303.16	SOFTWARE - 15 YEAR - CLOUD	15	SQ	15	SQ	15	SQ
303.11	SOFTWARE - 20 YEAR - AMI	20	SQ	20	SQ	20	SQ
303.10	SOFTWARE - 20 YEAR - AMI - CLOUD	20	SQ	20	SQ	20	SQ
<u>ELECTRIC STEAM PRODUCTION PLANT</u>							
311.00	STRUCTURES AND IMPROVEMENTS	90	L1	90	L1	90	L1
312.00	BOILER PLANT EQUIPMENT	60	L0.5	60	L0.5	60	L0.5
314.00	TURBOGENERATOR UNITS	45	S1	45	S1	45	S1
315.00	ACCESSORY ELECTRIC EQUIPMENT	45	S1	45	S1	45	S1
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S1	50	S1	50	S1
<u>ELECTRIC OTHER PRODUCTION PLANT</u>							
341.00	STRUCTURES AND IMPROVEMENTS	95	R1	95	R1	95	R1
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	70	L0.5	70	L0.5	70	L0.5
344.00	GENERATORS	55	S1	55	S1	55	S1
344.10	GENERATORS - SOLAR	-	-	20	S3	20	S3
345.00	ACCESSORY ELECTRIC EQUIPMENT	60	R1.5	60	R1.5	60	R1.5
348.00	ENERGY STORAGE EQUIPMENT	-	-	15	S3	15	S3
<u>ELECTRIC TRANSMISSION PLANT</u>							
350.10	LAND AND LAND RIGHTS - FEE	-	-	-	-	-	-
350.20	LAND AND LAND USE - FUTURE USE	-	-	-	-	-	-
351.00	ENERGY STORAGE EQUIPMENT	-	-	15	S3	15	S3
352.00	STRUCTURES AND IMPROVEMENTS	75	R2	75	R2	75	R2
353.00	STATION EQUIPMENT	50	S0	50	S0	50	S0
354.00	TOWERS AND FIXTURES	65	R4	65	R4	65	R4
356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2	55	R2	55	R2
357.00	UNDERGROUND CONDUIT	70	S4	70	S4	70	S4
357.20	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	70	S4	70	S4	70	S4
357.30	UNDERGROUND CONDUIT - FUTURE USE	-	-	-	-	-	-
358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	60	R2.5	60	R2.5
<u>ELECTRIC DISTRIBUTION PLANT</u>							
360.00	LAND AND LAND RIGHTS - EASEMENTS / LEASEHOLDS	50	SQ	50	SQ	50	SQ
360.09	LAND AND LAND RIGHTS - EASEMENTS - FUTURE USE	-	-	-	-	-	-
360.10	LAND AND LAND RIGHTS - FEE	-	-	-	-	-	-
361.00	STRUCTURES AND IMPROVEMENTS	55	R2	55	R2	60	R2
362.00	STATION EQUIPMENT	53	R1.5	53	R1.5	53	R1.5
362.01	STATION EQUIPMENT - BQDM	10	SQ	10	SQ	10	SQ
363.00	ENERGY STORAGE EQUIPMENT	15.00	S3	15	S3	15	S3
363.01	ENERGY STORAGE EQUIPMENT - BQDM	10	SQ	10	SQ	10	SQ
364.00	POLES, TOWERS AND FIXTURES	65	R1	65	R1	65	R1
365.00	OVERHEAD CONDUCTORS AND DEVICES	65	R1	65	R1	65	R1
366.00	UNDERGROUND CONDUIT	80	R2.5	80	R2.5	80	R2.5
366.01	UNDERGROUND CONDUIT - BQDM	10	SQ	10	SQ	10	SQ
366.10	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	80	R2.5	80	R2.5	80	R2.5
367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R0.5	55	R0.5	65	R0.5
367.01	UNDERGROUND CONDUCTORS AND DEVICES - BQDM	10	SQ	10	SQ	10	SQ
368.00	LINE TRANSFORMERS - OVERHEAD	33	R0.5	33	R0.5	33	R0.5
368.10	LINE TRANSFORMERS - UNDERGROUND	33	S0	33	S0	33	S0
368.11	LINE TRANSFORMERS - UNDERGROUND - BQDM	10	SQ	10	SQ	10	SQ
369.10	SERVICES - OVERHEAD	70	R1	70	R1	70	R1
369.20	SERVICES - UNDERGROUND	70	R1	70	R1	70	R1
370.10	METERS - ELECTROMECHANICAL	35	R0.5	35	R0.5	35	R0.5
370.11	METERS - SOLID STATE	20	S1	20	S1	20	S1
370.12	METERS - AMI	20	S2	20	S2	20	S2
370.20	METER INSTALLATIONS - ELECTROMECHANICAL	35	-	35	-	35	-
370.21	METER INSTALLATIONS - SOLID STATE	20	-	20	-	20	-
370.22	METER INSTALLATIONS - AMI	20	S2	20	S2	20	S2
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	60	R2	60	R2	60	R2
373.10	OVERHEAD STREET LIGHTING AND SIGNAL SYSTEMS	50	R0.5	50	R0.5	50	R0.5
373.20	UNDERGROUND STREET LIGHTING AND SIGNAL SYSTEMS	70	R0.5	70	R0.5	70	R0.5
<u>ELECTRIC GENERAL PLANT</u>							
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	8	SQ	8	SQ	8	SQ
397.00	COMMUNICATION EQUIPMENT	15	SQ	15	SQ	15	SQ

Average Service Lives and Curve Comparison

Account		Present		Company Proposed		Staff Recommended	
		ASL	Curve	ASL	Curve	ASL	Curve
<u>GAS INTANGIBLE PLANT</u>							
303.02	CAPITALIZED SOFTWARE 5 YEAR	5	SQ	5	SQ	5	SQ
303.02	CAPITALIZED SOFTWARE - 5 YEAR - CLOUD	5	SQ	5	SQ	5	SQ
<u>GAS OTHER STORAGE</u>							
360.00	LAND AND LAND RIGHTS - LIQUEFIED STORAGE	0	-	0	-	0	-
361.00	STRUCTURES AND IMPROVEMENTS	80	S0.5	80	S0.5	80	S0.5
362.10	GAS HOLDERS	80	S2.5	80	S2.5	80	S2.5
363.00	PURIFICATION EQUIPMENT	70	R2.5	70	R2.5	70	R2.5
363.10	LIQUEFACTION EQUIPMENT	70	R4	70	R4	70	R4
363.20	VAPORIZING EQUIPMENT	40	S2.5	40	S2.5	40	S2.5
363.30	COMPRESSOR EQUIPMENT	60	R3	60	R3	60	R3
363.40	MEASURING AND REGULATING EQUIPMENT	30	S1	30	S1	30	S1
363.50	OTHER EQUIPMENT	60	S0	60	S0	60	S0
<u>GAS TRANSMISSION PLANT</u>							
365.10	LAND AND LAND RIGHTS	0	-	0	-	0	-
366.00	STRUCTURES AND IMPROVEMENTS	45	S0.5	45	S0.5	45	S0.5
367.10	MAINS - ALL OTHER	80	R2	75	R2.5	80	R2.0
367.20	MAINS - CAST IRON	Dec 2040	SQUARE	Dec 2040	SQUARE	Dec 2040	SQUARE
367.30	MAINS - TUNNEL	90	S4	90	S4	90	S4
367.40	MAINS - STEEL - INTERRUPTIBLE	0	-	0	-	0	-
368.00	COMPRESSOR STATION EQUIPMENT	35	R3	35	R3	35	R3
369.00	MEASURING AND REGULATING STATION EQUIPMENT	50	S0	45	S0	50	S0
<u>GAS DISTRIBUTION PLANT</u>							
371.00	UNDERGROUND GAS STORAGE	0	-	0	-	0	-
376.11	MAINS - CAST IRON	Dec 2040	SQUARE	Dec 2040	SQUARE	Dec 2040	SQUARE
376.12	MAINS - ALL OTHER	80	R2	75	R2.5	80	R2.0
376.12	MAINS - LEAK PRONE PIPE	Dec 2040	SQUARE	Dec 2040	SQUARE	Dec 2040	SQUARE
376.13	MAINS - STEEL INTERRUPTIBLE	0	-	0	-	0	-
376.14	MAINS - CAST IRON INTERRUPTIBLE	0	-	0	-	0	-
380.10	SERVICES	55	R1	55	R1	55	R1
380.10	SERVICES - LEAK PRONE PIPE	Dec 2040	SQUARE	Dec 2040	SQUARE	Dec 2040	SQUARE
380.20	SERVICES - INTERRUPTIBLE	0	-	0	-	0	-
381.00	METERS - PURCHASES	35	R0.5	30	R0.5	35	R0.5
381.10	METERS - PURCHASES - AMI	20	S2	20	S2	20	S2
382.00	METERS - INSTALLATIONS	35	R0.5	30	R0.5	35	R0.5
382.10	METERS - INSTALLATIONS - AMI	20	S2	20	S2	20	S2
383.00	HOUSE REGULATORS - PURCHASES	45	R2	40	R2.5	45	R2
384.00	HOUSE REGULATORS - INSTALLATIONS	45	R2	40	R2.5	45	R2
<u>GENERAL PLANT</u>							
397.00	COMMUNICATION EQUIPMENT	15	SQ	15	SQ	15	SQ
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	5	SQ	5	SQ	5	SQ
<u>COMMON INTANGIBLE PLANT</u>							
303.06	SOFTWARE - 5 YEAR	5	SQ	5	SQ	5	SQ
303.07	SOFTWARE - 10 YEAR	10	SQ	10	SQ	10	SQ
303.08	SOFTWARE - 15 YEAR	15	SQ	15	SQ	15	SQ
303.09	AMI SOFTWARE	20	SQ	20	SQ	20	SQ
303.26	SOFTWARE - 5 YEAR CLOUD	5	SQ	5	SQ	5	SQ
303.27	SOFTWARE - 10 YEAR - CLOUD	10	SQ	10	SQ	10	SQ
303.29	AMI SOFTWARE CLOUD	20	SQ	20	SQ	20	SQ
303.40	ORACLE STRATEGIC AGREEMENT	15	SQ	15	SQ	15	SQ
<u>COMMON GENERAL</u>							
389.00	LAND AND LAND RIGHTS	0	-	0	-	0	-
390.00	STRUCTURES AND IMPROVEMENTS	55	S0	55	S0	55	S0
390.40	STRUCTURES AND IMPROVEMENTS - CAPITAL LEASE	0	-	0	-	0	-
391.10	OTHER OFFICE FURNITURE AND EQUIPMENT - FURNITURE	18	SQ	18	SQ	18	SQ
391.20	OTHER OFFICE FURNITURE AND EQUIPMENT - MACHINES	18	SQ	18	SQ	18	SQ
391.70	EDP EQUIPMENT	8	SQ	8	SQ	8	SQ
391.73	EDP EQUIPMENT - ERRP	8	SQ	0	-	8	SQ
392.50	TRANSPORTATION EQUIPMENT	8	SQ	8	SQ	8	SQ
393.00	STORES EQUIPMENT	20	SQ	20	SQ	20	SQ
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	18	SQ	18	SQ	18	SQ
394.10	EV CHARGE STATION	18	SQ	18	SQ	18	SQ
395.00	LABORATORY EQUIPMENT	20	SQ	20	SQ	20	SQ
395.10	LABORATORY EQUIPMENT - EMB	0	-	0	-	0	-
396.00	POWER OPERATED EQUIPMENT	12	SQ	12	SQ	12	SQ
397.00	COMMUNICATION EQUIPMENT	15	SQ	15	SQ	15	SQ
397.10	COMMUNICATION EQUIPMENT - AMI	15	SQ	15	SQ	15	SQ
397.20	LIGHT TOWER LEASE	0	-	0	-	0	-
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	0	-	0	-	0	-
398.00	MISCELLANEOUS EQUIPMENT	20	SQ	20	SQ	20	SQ
398.10	MISCELLANEOUS EQUIPMENT - SUB	0	-	0	-	0	-
398.20	MISCELLANEOUS EQUIPMENT - EMB	0	-	0	-	0	-

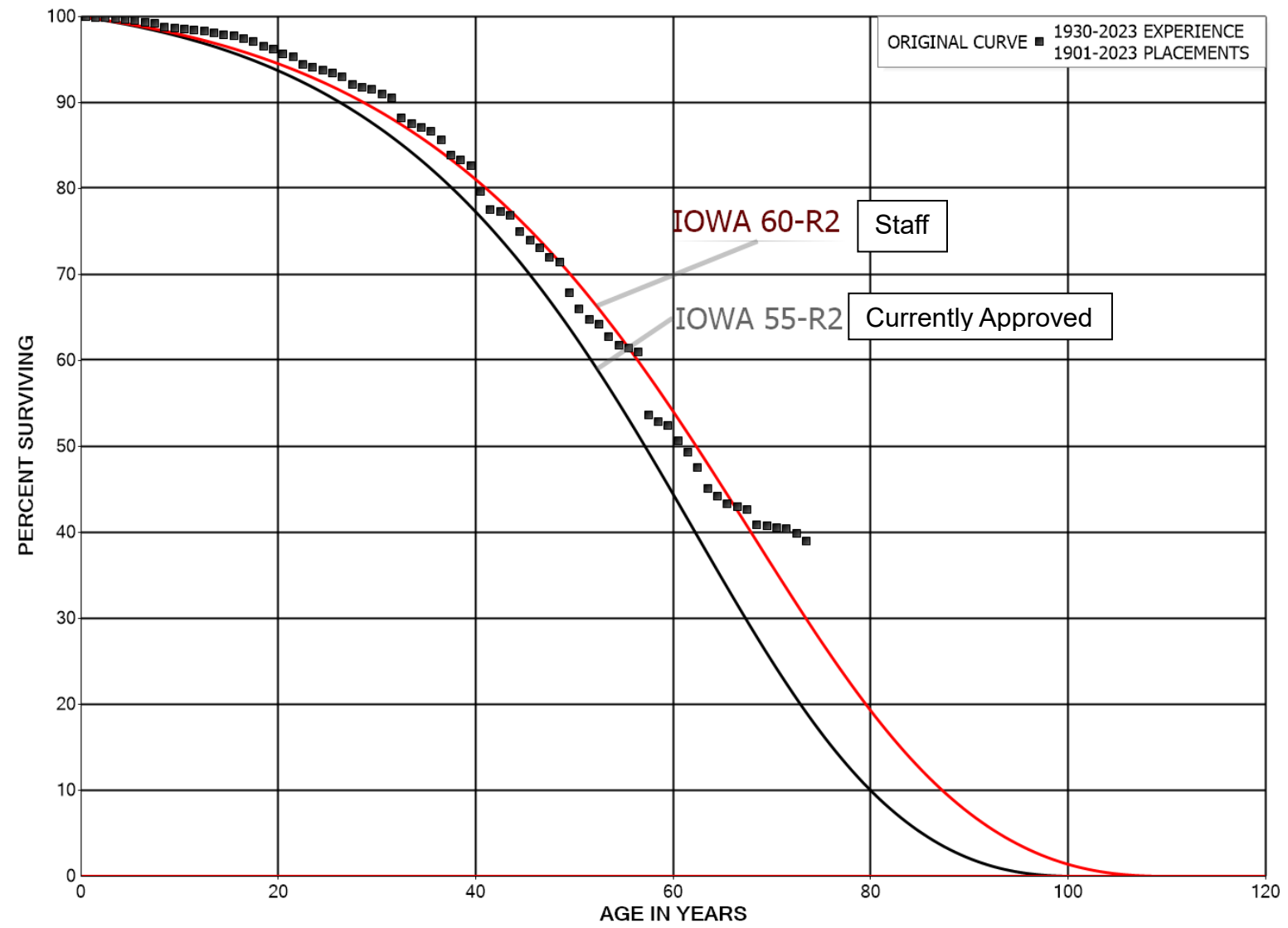
Net Salvage Factor Comparison

Account		Net Salvage Factor		
		Present	Company Proposed	Staff Recommended
<u>ELECTRIC INTANGIBLE PLANT</u>				
303.01	SOFTWARE - 5 YEAR	0%	0%	0%
303.011	SOFTWARE - 5 YEAR CLOUD	0%	0%	0%
303.09	SOFTWARE - TRANSMISSION	0%	0%	0%
303.091	SOFTWARE - TRANSMISSION - CLOUD	0%	0%	0%
303.15	SOFTWARE - 15 YEAR	0%	0%	0%
303.16	SOFTWARE - 15 YEAR - CLOUD	0%	0%	0%
303.11	SOFTWARE - 20 YEAR - AMI	0%	0%	0%
303.10	SOFTWARE - 20 YEAR - AMI - CLOUD	0%	0%	0%
<u>ELECTRIC STEAM PRODUCTION PLANT</u>				
311.00	STRUCTURES AND IMPROVEMENTS	-30%	-30%	-30%
312.00	BOILER PLANT EQUIPMENT	-30%	-30%	-30%
314.00	TURBOGENERATOR UNITS	-30%	-30%	-30%
315.00	ACCESSORY ELECTRIC EQUIPMENT	-30%	-30%	-30%
316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	-30%	-30%	-30%
<u>ELECTRIC OTHER PRODUCTION PLANT</u>				
341.00	STRUCTURES AND IMPROVEMENTS	-10%	-10%	-10%
342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-10%	-10%	-10%
344.00	GENERATORS	-10%	-10%	-10%
344.10	GENERATORS - SOLAR	0%	0%	0%
345.00	ACCESSORY ELECTRIC EQUIPMENT	-10%	-10%	-10%
348.00	ENERGY STORAGE EQUIPMENT	0%	0%	0%
<u>ELECTRIC TRANSMISSION PLANT</u>				
350.10	LAND AND LAND RIGHTS - FEE	0%	0%	0%
350.20	LAND AND LAND USE - FUTURE USE	0%	0%	0%
351.00	ENERGY STORAGE EQUIPMENT	0%	0%	0%
352.00	STRUCTURES AND IMPROVEMENTS	-50%	-50%	-50%
353.00	STATION EQUIPMENT	-40%	-40%	-40%
354.00	TOWERS AND FIXTURES	-30%	-40%	-30%
356.00	OVERHEAD CONDUCTORS AND DEVICES	-35%	-35%	-35%
357.00	UNDERGROUND CONDUIT	-15%	-15%	-20%
357.20	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	-15%	-15%	-20%
357.30	UNDERGROUND CONDUIT - FUTURE USE	0%	0%	0%
358.00	UNDERGROUND CONDUCTORS AND DEVICES	-25%	-25%	-25%
<u>ELECTRIC DISTRIBUTION PLANT</u>				
360.00	LAND AND LAND RIGHTS - EASEMENTS / LEASEHOLDS	0%	0%	0%
360.09	LAND AND LAND RIGHTS - EASEMENTS - FUTURE USE	0%	0%	0%
360.10	LAND AND LAND RIGHTS - FEE	0%	0%	0%
361.00	STRUCTURES AND IMPROVEMENTS	-50%	-50%	-50%
362.00	STATION EQUIPMENT	-45%	-50%	-45%
362.01	STATION EQUIPMENT - BQDM	0%	0%	0%
363.00	ENERGY STORAGE EQUIPMENT	0%	0%	0%
363.01	ENERGY STORAGE EQUIPMENT - BQDM	0%	0%	0%
364.00	POLES, TOWERS AND FIXTURES	-115%	-120%	-115%
365.00	OVERHEAD CONDUCTORS AND DEVICES	-80%	-80%	-80%
366.00	UNDERGROUND CONDUIT	-60%	-60%	-65%
366.01	UNDERGROUND CONDUIT - BQDM	0%	0%	0%
366.10	UNDERGROUND CONDUIT - MANHATTAN AND BRONX	-60%	-60%	-65%
367.00	UNDERGROUND CONDUCTORS AND DEVICES	-85%	-90%	-85%
367.01	UNDERGROUND CONDUCTORS AND DEVICES - BQDM	0%	0%	0%
368.00	LINE TRANSFORMERS - OVERHEAD	-20%	-20%	-20%
368.10	LINE TRANSFORMERS - UNDERGROUND	-20%	-20%	-20%
368.11	LINE TRANSFORMERS - UNDERGROUND - BQDM	0%	0%	0%
369.10	SERVICES - OVERHEAD	-180%	-185%	-180%
369.20	SERVICES - UNDERGROUND	-155%	-160%	-155%
370.10	METERS - ELECTROMECHANICAL	-5%	-5%	-5%
370.11	METERS - SOLID STATE	-5%	-5%	-5%
370.12	METERS - AMI	0%	0%	0%
370.20	METER INSTALLATIONS - ELECTROMECHANICAL	0%	0%	0%
370.21	METER INSTALLATIONS - SOLID STATE	0%	0%	0%
370.22	METER INSTALLATIONS - AMI	0%	0%	0%
371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	-5%	-5%	-5%
373.10	OVERHEAD STREET LIGHTING AND SIGNAL SYSTEMS	-120%	-120%	-120%
373.20	UNDERGROUND STREET LIGHTING AND SIGNAL SYSTEMS	-110%	-120%	-110%
<u>ELECTRIC GENERAL PLANT</u>				
392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS	10%	10%	10%
397.00	COMMUNICATION EQUIPMENT	0%	0%	0%

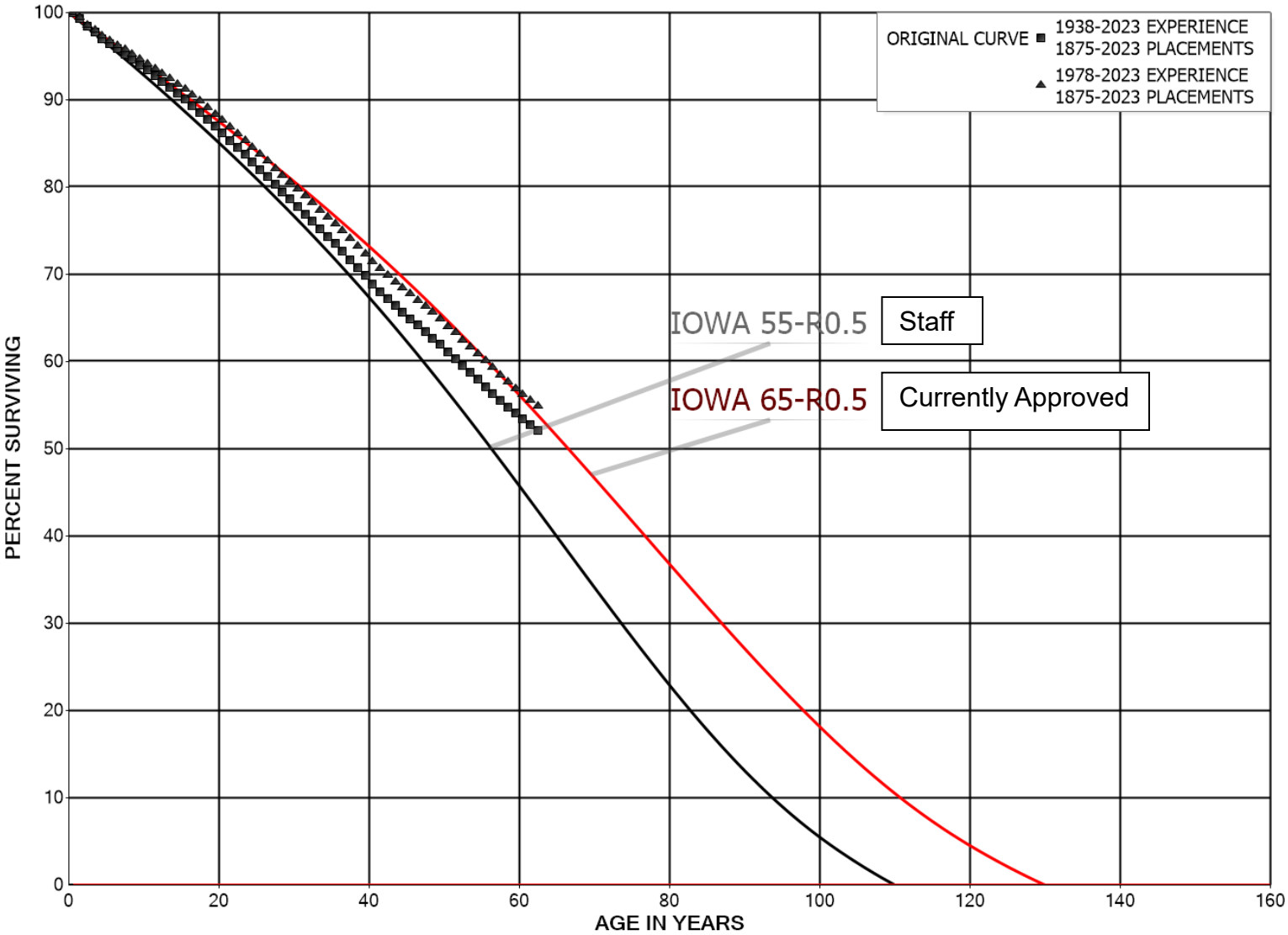
Net Salvage Factor Comparison

Account		Net Salvage Factor		
		Present	Company Proposed	Staff Recommended
<u>GAS INTANGIBLE PLANT</u>				
303.02	CAPITALIZED SOFTWARE 5 YEAR	0%	0%	0%
303.02	CAPITALIZED SOFTWARE - 5 YEAR - CLOUD	0%	0%	0%
<u>GAS OTHER STORAGE</u>				
360.00	LAND AND LAND RIGHTS - LIQUEFIED STORAGE	0%	0%	0%
361.00	STRUCTURES AND IMPROVEMENTS	-15%	-15%	-15%
362.10	GAS HOLDERS	-15%	-15%	-15%
363.00	PURIFICATION EQUIPMENT	-15%	-15%	-15%
363.10	LIQUEFACTION EQUIPMENT	-15%	-15%	-15%
363.20	VAPORIZING EQUIPMENT	-15%	-15%	-15%
363.30	COMPRESSOR EQUIPMENT	-15%	-15%	-15%
363.40	MEASURING AND REGULATING EQUIPMENT	-15%	-15%	-15%
363.50	OTHER EQUIPMENT	-15%	-15%	-15%
<u>GAS TRANSMISSION PLANT</u>				
365.10	LAND AND LAND RIGHTS	0%	0%	0%
366.00	STRUCTURES AND IMPROVEMENTS	-50%	-50%	-50%
367.10	MAINS - ALL OTHER	-85%	-90%	-85%
367.20	MAINS - CAST IRON	-110%	-110%	-110%
367.30	MAINS - TUNNEL	-90%	-90%	-90%
367.40	MAINS - STEEL - INTERRUPTIBLE	0%	0%	0%
368.00	COMPRESSOR STATION EQUIPMENT	-20%	-30%	-20%
369.00	MEASURING AND REGULATING STATION EQUIPMENT	-30%	-30%	-20%
<u>GAS DISTRIBUTION PLANT</u>				
371.00	UNDERGROUND GAS STORAGE	0%	0%	0%
376.11	MAINS - CAST IRON	-110%	-110%	-110%
376.12	MAINS - ALL OTHER	-85%	-90%	-85%
376.12	MAINS - LEAK PRONE PIPE	-85%	-90%	-85%
376.13	MAINS - STEEL INTERRUPTIBLE	0%	0%	0%
376.14	MAINS - CAST IRON INTERRUPTIBLE	0%	0%	0%
380.10	SERVICES	-65%	-70%	-70%
380.10	SERVICES - LEAK PRONE PIPE	-65%	-70%	-70%
380.20	SERVICES - INTERRUPTIBLE	0%	0%	0%
381.00	METERS - PURCHASES	-10%	-10%	-15%
381.10	METERS - PURCHASES - AMI	0%	0%	0%
382.00	METERS - INSTALLATIONS	0%	0%	0%
382.10	METERS - INSTALLATIONS - AMI	0%	0%	0%
383.00	HOUSE REGULATORS - PURCHASES	-10%	-10%	-10%
384.00	HOUSE REGULATORS - INSTALLATIONS	0%	0%	0%
<u>GENERAL PLANT</u>				
397.00	COMMUNICATION EQUIPMENT	0%	0%	0%
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	0%	0%	0%
<u>COMMON INTANGIBLE PLANT</u>				
303.06	SOFTWARE - 5 YEAR	0%	0%	0%
303.07	SOFTWARE - 10 YEAR	0%	0%	0%
303.08	SOFTWARE - 15 YEAR	0%	0%	0%
303.09	AMI SOFTWARE	0%	0%	0%
303.26	SOFTWARE - 5 YEAR CLOUD	0%	0%	0%
303.27	SOFTWARE - 10 YEAR - CLOUD	0%	0%	0%
303.29	AMI SOFTWARE CLOUD	0%	0%	0%
303.40	ORACLE STRATEGIC AGREEMENT	0%	0%	0%
<u>COMMON GENERAL</u>				
389.00	LAND AND LAND RIGHTS	0%	0%	0%
390.00	STRUCTURES AND IMPROVEMENTS	-40%	-40%	-40%
390.40	STRUCTURES AND IMPROVEMENTS - CAPITAL LEASE	0%	0%	0%
391.10	OTHER OFFICE FURNITURE AND EQUIPMENT - FURNITURE	0%	0%	0%
391.20	OTHER OFFICE FURNITURE AND EQUIPMENT - MACHINES	0%	0%	0%
391.70	EDP EQUIPMENT	5%	0%	0%
391.73	EDP EQUIPMENT - ERRP	5%	0%	5%
392.50	TRANSPORTATION EQUIPMENT	10%	10%	10%
393.00	STORES EQUIPMENT	5%	5%	5%
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5%	5%	5%
394.10	EV CHARGE STATION	5%	0%	0%
395.00	LABORATORY EQUIPMENT	0%	0%	0%
395.10	LABORATORY EQUIPMENT - EMB	0%	0%	0%
396.00	POWER OPERATED EQUIPMENT	10%	10%	10%
397.00	COMMUNICATION EQUIPMENT	0%	0%	0%
397.10	COMMUNICATION EQUIPMENT - AMI	0%	0%	0%
397.20	LIGHT TOWER LEASE	0%	0%	0%
397.50	COMMUNICATION EQUIPMENT - NG DETECTORS	0%	0%	0%
398.00	MISCELLANEOUS EQUIPMENT	0%	0%	0%
398.10	MISCELLANEOUS EQUIPMENT - SUB	0%	0%	0%
398.20	MISCELLANEOUS EQUIPMENT - EMB	0%	0%	0%

CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ELECTRIC PLANT
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



CONSOLIDATED EDISON COMPANY OF NEW YORK, INC.
ELECTRIC PLANT
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



Staff
Average Electric Plant Summary and Depreciation Expense
For the Twelve Months Ended December 31, 2026
(\$000)

Description of Adjustment	Staff		
	Company Updated Filing	Staff Adjustment	Rate Year As Adjusted by Staff
<u>Utility Plant</u>	Company	Staff	Staff
Electric Plant In Service	\$ 42,217,650	\$ (379,964)	\$ 41,837,686
Common Utility Plant (Electric Allocation)	\$ 4,396,798	\$ (225,660)	\$ 4,171,138
Electric Plant Held for Future Use	\$ 69,305	\$ -	\$ 69,305
Total	\$ 46,683,753	\$ (605,624)	\$ 46,078,129
<u>Utility Plant Reserves</u>			
Accumulated Reserve for Depreciation - Plant in Service	\$ (11,435,829)	\$ 39,146	\$ (11,396,683)
Accumulated Reserve for Depreciation - Common Plant (Electric Allocation)	\$ (1,373,823)	\$ 5,140	\$ (1,368,683)
Total	\$ (12,809,652)	\$ 44,286	\$ (12,765,366)
Net Plant	\$ 33,874,101	\$ (561,338)	\$ 33,312,763
	Company	Staff	Staff
Non-Interest-Bearing CWIP	\$ 1,182,185	\$ (845,616)	\$ 336,569
	Company	Staff	Staff
Depreciation Expense	\$ 1,661,458	\$ (83,007)	\$ 1,578,451
Reserve Deficiency	\$ 71,951	\$ (17,398)	\$ 54,553
Reserve Deficiency Hudson Avenue	\$ 3,837	\$ -	\$ 3,837
Total	\$ 1,737,246	\$ (100,405)	\$ 1,636,841

Staff
Average Gas Plant Summary and Depreciation Expense
For the Twelve Months Ended December 31, 2026
(\$000)

Description of Adjustment	Rate Year		
	Company Updated Filing	Staff Adjustment	As Adjusted by Staff
<u>Utility Plant</u>	Company	Staff	Staff
Gas Plant In Service	\$ 15,431,544	\$ (103,655)	\$ 15,327,889
Common Utility Plant (Gas Allocation)	\$ 900,549	\$ (46,219)	\$ 854,330
Total	\$ 16,332,093	\$ (149,874)	\$ 16,182,219
<u>Utility Plant Reserves</u>			
Accumulated Reserve for Depreciation - Plant in Service	\$ (3,072,924)	\$ 31,283	\$ (3,041,641)
Accumulated Reserve for Depreciation - Common Plant (Gas Allocation)	\$ (281,385)	\$ 1,052	\$ (280,333)
Total	\$ (3,354,309)	\$ 32,336	\$ (3,321,973)
Net Plant	\$ 12,977,784	\$ (117,538)	\$ 12,860,246
Non-Interest-Bearing CWIP	Company	Staff	Staff
	\$ 244,053	\$ (145,553)	\$ 98,500
Depreciation Expense	Company	Staff	Staff
	\$ 543,484	\$ (53,450)	\$ 490,034
Reserve Deficiency	\$ 25,551	\$ (3,460)	\$ 22,091
2018 Sales and Use Taxes	\$ 5,657	\$ -	\$ 5,657
Total	\$ 574,692	\$ (56,910)	\$ 517,782