

ELECTRIC AND/OR GAS UTILITIES CLASSES A AND B ANNUAL REPORT

OF

Niagara Mohawk Power Corporation

Exact legal name of reporting electric and/or gas utility
(If name was changed during year, show also the previous name and date of change)

300 Erie Boulevard West

Syracuse, New York 13202

(Address of principal business office at end of year)

FOR THE

Year ended December 31, 2023

TO THE

STATE OF NEW YORK

PUBLIC SERVICE COMMISSION

**Name, title, address and telephone number (including area code), of
the person to contact concerning this report:**

Michael Dixon, US Controller

2 Hanson Pl, Brooklyn New York 11217

Contact e-mail (required): Michael.Dixon@nationalgrid.com

Comment Sheet			
Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.			
Item Number	Description	Schedule Number	Page Number
1			

GENERAL INSTRUCTIONS

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, NY, on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

Name of Respondent Niagara Mohawk Power Corporation	The report is (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
LIST OF SCHEDULES			
Enter in column (d) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
General Corporate Information and Financial Statements			
General Information	101	12-87	NYPSC Modified
Control over Respondent	102	12-96	
Corporations Controlled by Respondent	103	12-96	
Officers and Directors	104-105	NYPSC-95	
Security Holders and Voting Powers	106-107	12-96	
Important Changes During the Year	108-109	12-96	
Comparative Balance Sheet	110-113	12-15	
Statement of Income for the Year	114-117	12-15	
Statement of Retained Earnings for the Year	118-119	12-96	
Statement of Cash Flows	120-121	12-15	
Notes to the Financial Statements	122-123	12-96	
Statement of Accum Comp Income, Comp Income and Hedging Activities	122(a)(b)	12-15	
Balance Sheet Supporting Schedules (Assets and Other Debits)			
Summary of Utility Plant and Accumulated Provision for Depreciation, Amortization, and Depletion	200-201	12-89	None
Nuclear Fuel Materials	202-203	12-89	
Electric Plant in Service	204-207	12-15	
Electric Plant Leased to Others	213	12-95	None
Electric Plant Held for Future Use	214	12-89	
Construction Work in Progress	216	12-15	
Construction Overheads	217	12-89	NYPSC Modified
General Description of Construction Overheads Procedures	218	12-88	NYPSC Modified
Accumulated Provision for Depreciation of Electric Plant	219	12-15	
Non-Utility Property	221	12-95	
Investment in Subsidiary Companies	224-225	12-89	
Material & Supplies	227	12-15	
Allowances	228-229	12-15	None
Extraordinary Property Losses	230	12-93	None
Unrecovered Plant and Regulatory Study Costs	230	12-93	
Transmission Service and Generation Interconnection Study Costs	231	12-15	
Other Regulatory Assets	232	12-15	
Miscellaneous Deferred Debits	233	12-15	
Accumulated Deferred Income Taxes (Account 190)	234	12-88	
Balance Sheet Supporting Schedules (Liabilities and Other Credits)			
Capital Stock	250-251	12-91	NYPSC Modified
Other Paid In Capital	253	12-87	NYPSC Modified
Capital Stock Expense	254	12-15	None
Long-Term Debt	256-257	12-96	NYPSC Modified

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LIST OF SCHEDULES (Continued)			
Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
Balance Sheet Supporting Schedules (Liabilities and Other Credits) (Continued)			
Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes	261	12-96	
Taxes Accrued, Prepaid and Charged During the Year	262-263	12-96	NYPSC Modified
Accumulated Deferred Investment Tax Credits	266-267	12-89	NYPSC Modified
Other Deferred Credits	269	12-15	
Accumulated Deferred Income Taxes - Accelerated Amortization	272-273	12-96	
Accumulated Deferred Income Taxes - Other Property	274-275	12-96	
Accumulated Deferred Income Taxes - Other	276-277	12-96	
Other Regulatory Liabilities	278	12-15	
Income Account Supporting Schedules			
Electric Operating Revenues	300-301	12-15	NYPSC Modified
Regional Transmission Service Revenues	302	12-15	N/A
Sales of Electricity by Rate Schedules	304	12-15	
Sales for Resale	310-311	12-88	NYPSC Modified
Electric Operation and Maintenance Expenses	320-323	12-15	
Number of Electric Department Employees	323	12-93	
Purchased Power	326-327	12-15	NYPSC Modified
Transmission of Electricity for Others	328-330	12-15	NYPSC Modified
Transmission of Electricity by ISO/RTOs	331	12-15	
Transmission of Electricity by Others	332	12-15	None
Miscellaneous General Expenses	335	12-94	NYPSC Modified
Depreciation and Amortization of Electric Plant	336-337	12-15	
Particulars Concerning Certain Income Deduction and Interest Charges Accounts	340	12-87	NYPSC Modified
Common Section			
Regulatory Commission Expenses	350-351	12-96	NYPSC Modified
Research, Development, and Demonstration Activities	352-353	12-15	
Distribution of Salaries and Wages	354-355	12-15	
Common Utility Plant and Expenses	356	12-87	NYPSC Modified
Electric Plant Statistical Data			
Amounts included in ISO/RTO Settlement Statements	397	12-15	
Purchase and Sale of Ancillary Services	398	12-15	
Monthly Transmission System Peak Load	400	12-15	
Monthly ISO/RTO Transmission System Peak Load	400a	12-15	None
Electric Energy Account	401	12-15	
Monthly Peaks and Output	401	12-90	
Steam - Electric Generating Plant Statistics (Large Plants)	402-403	12-15	N/A
Hydroelectric Generating Plant Statistics (Large Plants)	406-407	12-15	N/A
Pumped Storage Generating Plant Statistics (Large Plants)	408-409	12-15	N/A
Generating Plant Statistics (Small Plants)	410-411	12-15	N/A
Energy Storage Operations (Large Plants)	414-416	12-15	N/A
Energy Storage Operations (Small Plants)	419-420	12-15	N/A

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LIST OF SCHEDULES (Continued)			
Title of Schedule (a) Electric Plant Statistical Data (Continued) Transmission Line Statistics Transmission Lines Added During Year Substations Electric Distribution Meters and Line Transformers Transactions with Associated (Affiliated) Companies Footnote Data Stockholders' Reports Check appropriate box: Two copies will be submitted <input type="checkbox"/> No annual report to stockholders is submitted <input checked="" type="checkbox"/> PSC Supplemental Filing	Reference Page No. (b) 422-423 424-425 426-427 429 430 450 Jan-94	Date Revised (c) 12-87 12-15 12-96 12-88 12-15 12-87 12-15	Remarks (d) None N/A
FERC FORM NO. 1 (REV. 12-15) NYPSC MODIFIED-15			
Page 4			

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GENERAL INFORMATION

1. Provide the name and title of the officer having custody of the general corporate books of account and the address of the office where the general corporate books are kept, and the address of the officer where any other corporate books of account are kept, if different from that where the general corporate books are kept.

Michael Dixon
VP, US Controller
Two Hanson Place
Brooklyn, New York 11217
The Official books of record are kept at: Niagara Mohawk - A National Grid Company
300 Erie Boulevard West
Syracuse, New York 13202

2. Provide name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized.

New York - Certificate of Consolidation filed January 5, 1950, pursuant to sections 26-a and 86 of the Stock Corporation Law and to Subdivision 4 of Section II of the Transportation Corporation Law of the State of New York.

3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) the name of the receiver or trustee, (b) the date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) the date when possession by the receiver or trustee

Not Applicable

4. State the classes of utility and other services furnished by respondent during the year in each State in which the respondent operated.

Purchase, transmission, distribution and sale of electricity and purchase, transmission, distribution and sale of natural gas in the State of New York.

5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements?

(1) ____ Yes. Enter the date when such independent accountant was initially engaged: _____.
(2) X No.

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CONTROL OVER RESPONDENT			
<p>1. If any corporation, business trust, or similar organization or combination of such organizations jointly held control over the respondent at the end of the year, state the name of the controlling corporation or organization, manner in which control was held and the extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state the name of the trustee(s), name of the beneficiary or beneficiaries for whom the trust was maintained, and the purpose of the trust.</p>			
<p>On March 18, 1999, Niagara Mohawk Power Corporation ("Niagara Mohawk") was reorganized into a holding company structure in accordance with an Agreement and Plan of Exchange between Niagara Mohawk and Niagara Mohawk Holdings, Inc. ("Holdings"). Niagara Mohawk's outstanding common stock was exchanged on a share-for-share basis for Holdings' common stock making Niagara Mohawk a wholly-owned subsidiary of Holdings. Niagara Mohawk's preferred stock and debt were not exchanged as part of the share exchange and continue as obligations of Niagara Mohawk.</p> <p>On January 30, 2002, Holdings was acquired by National Grid USA ("NGUSA") for approximately \$3 billion in cash and American Depositary shares in exchange for all of Holdings common outstanding shares. NGUSA is a direct wholly-owned subsidiary of National Grid North America Inc. ("NGNA") and an indirect wholly-owned subsidiary of National Grid plc.</p>			

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CORPORATIONS CONTROLLED BY RESPONDENT				
<p>1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by the respondent at any time during the year. If control ceased prior to the end of the year, give particulars (details) in a footnote.</p> <p>2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved.</p> <p>3. If control was held jointly with one or more other interests, state the facts in a footnote and name the other interests.</p>				
DEFINITIONS				
<p>1. See the Uniform System of Accounts for a definition of control.</p> <p>2. Direct control is that which is exercised without interposition of an intermediary.</p> <p>3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.</p> <p>4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as</p> <p>where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.</p>				
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	NM Properties, Inc.	(1)	100	
2	1) A real estate subsidiary operating			
3	exclusively in the State of New York that owns			
4	100% of Land Management and Development, Inc.;			
5	Landwest, Inc.; Upper Hudson			
6	Development, Inc.;			
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OFFICERS AND DIRECTORS (Including Compensation)

- Furnish the indicated data with respect to each executive officer and director, whether or not they received any compensation from the respondent.
- Executive officers include a company's president, secretary, treasurer and vice president in charge of a principal business unit, division or function (such as sales, administration, or finance), and any other person who performs similar policy making functions.
- Indicate with an asterisk (*) in column (a) those directors who were members of the executive committee, if any, and by a double asterisk (**) the chairman, if any, of that committee, at the end of the year.

Line No.	Name of Person (a)	Title and Department Over Which Jurisdiction Is Exercised (b)	Term Expired or Current Term Will Expire (c)	Salary	
				Rate at Year End (d)	Paid During Year (e)
1	Rudolph Wynter*	NY President and Board Director		687,000	673,500
2	Ross Turrini	Snr VP & Chief Operating Officer Gas NY		358,800	351,900
3	Michael Calviou	Snr VP, US Policy & Regulation		432,687	424,366
4	Charles DeRosa	VP US Tax		381,000	373,750
5	Keri Zavaglia	Snr VP & US General Counsel	5/12/2023	390,685	144,384
6	Philip Decicco	Snr VP & US General Counsel (Appointed 5/12/2023)		300,662	277,587
7	James Molloy	VP Regulatory & Pricing		280,800	269,430
8	Christina Bostic	Group Head of Treasury and Risk & Operation		258,000	253,000
9	Christopher McConnachie	Chief Financial Officer NY/Board Director		322,000	314,500
10	James Holodak	VP Gas Energy Procurement		300,520	289,070
11	Cameron McKennitt	VP Gas Transformation		363,951	335,535
12	Patric O'Brien	VP Compliance NY	3/1/2023	251,200	247,250
13	Srividya Madhusudhan	VP Operations Support		297,357	291,639
14	Celeste Schneider	VP and Chief People Officer, NY		309,596	303,642
15	Monica Alston	VP Safety Health and Environment		277,226	271,895
16	Brian Gemmell	Chief Operating Officer Electric NY/Board Director		355,680	306,979
17	Bryan Grimaldi	VP Corporate Affairs		332,840	323,420
18	Helen Burt	SVP Chief Customer Officer		484,714	484,714
19	Edward VanDam	VP Business Services		330,039	325,539
20	Michael Dixon	VP and US Financial Controller		284,625	279,813
21	Bart Franey	VP Clean Energy Development		243,000	237,250
22	Erik Barthel	Chief Information Officer		416,000	408,000
23	Brian Varga	Vice President, Gas Asset Management		265,500	252,750
24	Joseph Suich	Group Chief Ethics and Compliance Officer		334,620	298,350
25					
26					
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NOTES:

Please complete the information on this schedule for all copies (paper and electronic version) of the report.

OFFICERS AND DIRECTORS (Including Compensation - Continued)

4. If any person reported in this schedule received remuneration directly or indirectly other than salary shown in column (e) list the amount in column (f) through (k) with the footnotes necessary to explain the essentials of the plan, the basis of determining the ultimate benefits receivable and the payments or provisions made during the year to each person reported herein. If the word "none" correctly states the facts in regard to the entries for column (f) through (k), so state.

5. If any person reported hereunder received compensation from more than one affiliated company or was carried on the payroll of an affiliated company, details shall be given in a note.

Foot-note Ref.	Deferred Compensation (f)	Incentive Pay (Bonuses, etc.) (g)	Savings Plans (h)	Stock Options (i)	Life Insurance Premiums (j)	Other (Explain Below) (k)	Total (e thru k) (l)	Line No.	Note 1 Compensation Allocated to Company	Note 2 Compensation Included in Rates
	(2,783)	275,705	12,592		2,341	14,444	975,799	1	558,157	402,046
	149,253	176,598	-		1,223	14,348	693,322	2	113,774	60,302
	803,411	235,964	12,531		1,475	8,000	1,485,747	3	481,828	144,758
	98,862	190,915	13,334		1,298	3,000	681,159	4	212,045	145,610
	677,025	201,157	10,332		1,331	877,338	1,911,567	5	597,938	323,243
	276,666	117,509	13,200		1,025	5,729	691,716	6	254,067	126,551
	42,817	97,740	12,856		957	3,142	426,942	7	245,192	186,923
	36,359	129,098	30,338		879	10,939	460,613	8	-	-
	413,982	128,642	11,250		1,097	4,891	874,362	9	502,146	220,069
	(165,510)	133,731	13,268		1,024	3,156	274,739	10	96,819	126,868
	542,129	144,536	33,183		1,240	3,622	1,060,245	11	608,898	247,750
	130,941	116,985	10,444		856	6,128	512,604	12	284,393	172,805
	237,192	117,163	32,159		1,013	10,984	690,150	13	396,353	219,762
	363,040	119,222	12,449		1,055	3,771	803,179	14	521,905	239,520
	57,358	108,473	33,000		945	3,085	474,756	15	268,094	198,951
	292,085	141,154	33,000		1,212	3,532	777,962	16	783,097	403,832
	8,101	191,104	32,837		1,134	11,627	568,223	17	325,195	254,937
	11,623	235,754	36,300		1,652	8,000	778,043	18	274,182	187,007
	143,421	136,669	28,729		1,125	8,269	643,752	19	182,053	118,304
	47	119,820	25,795		970	-	426,445	20	130,833	108,762
	139,900	105,814	13,646		828	4,259	501,697	21	498,235	296,250
	180,179	128,738	27,750		1,418	138	746,223	22	235,732	154,412
	53,620	114,830	12,473		905	8,263	442,841	23	56,329	40,745
	5,480	184,501	29,882		1,140	3,000	522,353	24	163,392	127,051
							-			

NOTES:

Other: Column (e). Salary (Base Pay) - Salary paid during the year: This amount represents the salary paid for the time worked during the year at the operating company level as well as holiday pay, vacation pay, sick pay, sick/death in family, funeral leave, and personal leave pay.

Column (f). The deferred compensation amount represents 1) The change in the present value of pension benefits and deferred compensation, the 2) Company contribution to a SERP, which is non-qualified deferred compensation, and 3) A long-term incentive plan under which awards of National Grid American Depositary Shares (ADSs) are granted to key employees. The performance metrics are Value Growth and Return on Equity (ROE) which are measured over a three year performance period. Subject to performance, any vested ADSs will be released net of tax withholdings. Grants under the Long-Term Performance Plan ("LTTP") are generally awarded in June of each year. The amounts included above in column F are the vested award amounts for grants made in June 2023.

Column (g). Incentive Pay (Bonuses, etc.): Incentive pay amount represents the cash value award under the National Grid Incentive Compensation plan and National Grid Goals program, the taxable value of non-deferred Awards under the programs were paid in June 2023, based upon April 2022 - March 2023 period.

Column (h). Savings Plans: Savings Plans amount represents the company's matching contribution toward the employee's 401k plan.

Column (j). Life Insurance Premiums: Life Insurance amount is the imputed value to the employee for the company paid premiums under a Group Term Life Insurance plan for coverage exceeding \$50,000.

Column (k). Other: This amount includes remuneration items such as imputed value of financial planning and other miscellaneous payments.

Note 1: Compensation allocated to Niagara Mohawk Power Corporation.

Note 2: Compensation included in rates.

Note 3: Salaries and other compensation represent amounts allocated under the Public Utility Holding Companies Act rules and regulations as monitored by the Federal Energy Regulatory Commission.

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SECURITY HOLDERS AND VOTING POWERS					
<div style="display: flex; justify-content: space-between;"> <div style="width: 48%;"> <p>1. Give the names and addresses of the 10 security holders of the respondent who, at the date of the latest closing of the stock book or compilation of list of stockholders of the respondent, prior to the end of the year, had the highest voting powers in the respondent, and state the number of votes which each would have had the right to cast on that date if a meeting were then in order. If any such holder held in trust, give in a footnote the known particulars of the trust (whether voting trust, etc.), duration of trust, and principal holders of beneficiary interests in the trust. If the stock book was not closed or a list of stockholders was not compiled within one year prior to the end of the year, or if since the previous compilation of a list of stockholders, some other class of security has become vested with voting rights, then show such 10 security holders as of the close of the year. Arrange the names of the security holders in the order of voting power, commencing with the highest. Show in column (a) the titles of officers and directors included in such list of 10 security holders.</p> <p>2. If any security other than stock carries voting rights,</p> </div> <div style="width: 48%;"> <p>explain in a footnote the circumstances whereby such security became vested with voting rights and give other important particulars (details) concerning the voting rights of such security. State whether voting rights are actual or contingent; if contingent, describe the contingency.</p> <p>3. If any class or issue of security has any special privileges in the election of directors, trustees or managers, or in determination of corporate action by any method, explain briefly in a footnote.</p> <p>4. Furnish particulars (details) concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent, including prices, expiration dates, and other material information relating to exercise of the options, warrants, or rights. Specify the amount of such securities or assets so entitled to be purchased by any officer, director, associated company, or any of the ten largest security holders. This instruction is inapplicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.</p> </div> </div>					
1. Give date of the latest closing of the stock book prior to end of year, and state the purpose of such closing:		2. State the total number of votes cast at the latest general meeting prior to end of year for election of directors of the respondent and number of such votes cast by proxy. Total: By proxy:		3. Give the date and place of such meeting:	

Line No.	Name (Title) and Address of Security Holder (a)	VOTING SECURITIES			
		Number of votes as of (date):			
		Total Votes (b)	Common Stock (c)	Preferred Stock (d)	Other (e)
4	TOTAL votes of all voting securities	187,364,863	187,364,863		
5	TOTAL number of security holders	1	1		
6	TOTAL votes of security holders listed below	187,364,863	187,364,863		
7	Niagara Mohawk has 187,364,863 shares outstanding, which are all held by Holdings and are not traded.				
8					
9	In its September 12, 2007, "Order Authorizing Acquisition subject to Conditions and Making Some Revenue Requirement Determinations for KeySpan Energy Delivery New York and KeySpan Energy Delivery Long Island", issued in Case 06-M-0878, the New York Public Service Commission ("NYPSC") authorized the merger of KeySpan Corporation and National Grid subject to the adoption of various financial and other conditions.				
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14	One of the conditions was the requirement that the Company issue a class of preferred stock having one share (the "Golden Share"), subordinate to any existing preferred stock, the holder of which would having rights that limit the Company's right to commence any voluntary bankruptcy, liquidation, receivership or similar proceeding without the consent of the holder of such share of stock. The NYPSC subsequently authorized the issuance of the Golden Share to a trustee, GSS Holdings, Inc. ("GSS"), who will hold the				
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Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
<p align="center">IMPORTANT CHANGES DURING THE YEAR</p> <p>Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none", "not applicable," or "NA" where applicable. If information, which answers an inquiry, is given elsewhere in the report, make a reference to the schedule in which it appears.</p> <p>1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact.</p> <p>2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.</p> <p>3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission.</p> <p>4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.</p> <p>5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases,</p> <p>development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements etc.</p> <p>6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee.</p> <p>7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.</p> <p>8. State the estimated annual effect and nature of any important wage scale changes during the year.</p> <p>9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.</p> <p>10. Describe any materially important transactions of the respondent, not disclosed elsewhere in this report, in which an officer, director, security holder reported on page 6, voting trustee, associated company or known associate of such persons was a party or in which such person had a material interest.</p> <p>11. (Reserved)</p> <p>12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by instructions 1 to 11 above, such notes may be included on this page (Paper Copy Only).</p>			

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IMPORTANT CHANGES DURING THE YEAR (Continued)			
<p>1. Changes in Franchise Rights: None</p> <p>2. Information on consolidations, mergers, and reorganizations: None</p> <p>3. Purchase or sale of an operating unit or system: None</p> <p>4. Important Leaseholds: None</p> <p>5. Important extension or reduction of transmission or distribution system: None</p> <p>6. Issuance of securities or assumption of liabilities or guarantees: The settlement of the Company's various transactions with NGUSA and certain affiliates generally occurs via the intercompany money pool. The Company is a participant in the Regulated Money Pool and can both borrow and lend funds. Borrowings from the Regulated Money Pool bear interest in accordance with the terms of the intercompany money pool agreement. As the Company fully participates in the Regulated Money Pool rather than settling intercompany charges with cash, all changes in the intercompany money pool balance and accounts receivable and payable from affiliate balances, are reflected as investing or financing activities in the accompanying statements of cash flows. In addition, for the purpose of presentation in the statement of cash flows, it is assumed all amounts settled through intercompany money pool are constructive cash receipts and payments, and therefore are presented as such.</p> <p>On September 13, 2021, the NYPSC issued an Order in Case 21-M-0914, for the Company to issue up to \$2.3 billion of new long-term debt securities. The authorized securities will enable the Company to fund the construction of utility plant, refinance maturing and/or redeemed issues of debt, redemption of preferred stock, refinance callable debt, refinance short-term debt with long-term debt, finance the capital needs of the Company, and meet other general corporate purposes through June 30, 2024, subject to the terms of the order. In addition, NYPSC authorized the Company to issue debt to redeem approximately \$29 million of preferred stock, if it is economical and in the best interest of customers.</p> <p>Under the authorization, on January 10, 2022, the Company issued \$400 million 10-year unsecured long-term debt with a fixed rate of 2.759%. On September 16, 2022, the Company issued \$500 million 30-year unsecured long-term debt with a fixed rate of 5.78%. No additional debt was issued in calendar year 2023. On January 17, 2024, the Company issued \$500 million 10-year unsecured long-term debt with a fixed rate of 5.29% and \$700 million 30-year unsecured long-term debt with a fixed rate of 5.664%.</p> <p>7. Changes in Articles of Incorporation: None</p> <p>8. Wage Scale Increase: 0097 – GWI increase 4.00% effective 4/30/2023 097C – GWI increase 3.00% effective 3/26/2023</p>			

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IMPORTANT CHANGES DURING THE YEAR			
<p>9. Status of Legal Proceedings:</p> <p>Federal and Regulatory Investigations into Allegations of Fraud and Bribery</p> <p>On June 17, 2021, five former employees of National Grid USA Service Company, Inc. in the downstate New York facilities department were arrested on federal charges alleging fraud and bribery. The five former employees subsequently pleaded guilty to the charges pursuant to plea agreements and have been sentenced. NGUSA was deemed a victim of the crimes. On June 23, 2021, based on the US Attorney's announcement, the NYPSC issued an order commencing a proceeding to examine certain programs and related capital and O&M expenditures of NGUSA, and the New York Gas Companies. Over the past year and a half, National Grid has fully cooperated with the NYPSC's inquiries regarding the alleged misconduct. National Grid does not expect this matter will have a materially adverse effect on its results of operations, financial position, or cash flows.</p> <p>Energy Efficiency Programs Investigation</p> <p>National Grid has concluded its internal investigation but continues to participate in regulatory proceedings in MA and RI regarding certain conduct associated with energy efficiency programs at the Company's affiliates. At this time, it is not possible to predict the outcome of the investigation or determine the amount, if any, of any liabilities that may be incurred in connection with it by National grid and its affiliates. However, the Company does not expect this matter will have a material adverse effect on its results of operations, financial position or cash flows.</p> <p>The Company is subject to various legal proceedings arising out of the ordinary course of its business. The Company does not consider any of such proceedings to be material, individually or in the aggregate, to its business or likely to result in a material adverse effect on its results of operations, financial position, or cash flows.</p>			
<p>10. Additional Material Transactions Not Reported Elsewhere in this Report:</p> <p>None</p>			

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IMPORTANT CHANGES DURING THE YEAR (Continued)			
<p>11. Reserved:</p> <p>12. On January 20, 2022, the NYPSC approved and adopted the three-year settlement through June 30, 2024 and supporting schedules for the Company's electric and gas businesses with limited additional requirements. Pursuant to the JP2, the Company recorded the Make Whole provision with new rates effective February 1, 2022. The Make Whole provision covering the period July 2021 through January 2022 was recorded in February 2022 to ensure the Company is restored to the same financial position it would have been in had new rates gone into effect July 1, 2021. The NYPSC stated in its approval that the agreed upon electric and gas rate plans will result in sufficient mitigation of rate impacts on customers while preserving the Companies' operational and financial stability; are consistent with the environmental, social and economic policies of the Commission and the State of New York, including CLCPA; and fall within the range of potential litigated outcomes or otherwise provide benefits to ratepayers that could not have been achieved in a fully litigated proceeding.</p>			
FERC FORM NO.1 (ED. 12-96) NYPSC Modified-96			
Page 109-B			

	Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
1	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200-201	15,762,000,794	16,705,188,524
3	Construction Work in Progress (107)	200-201	898,711,595	1,233,139,618
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		16,660,712,389	17,938,328,142
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108,111,115)	200-201	4,776,075,426	4,941,815,371
6	Net Utility Plant (Enter Total of line 4 less 5)	-	11,884,636,963	12,996,512,771
7	Nuclear Fuel (120.1-120.4, 120.6)	202-203		
8	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203		
9	Net Nuclear Fuel (Enter Total of line 7 less 8)	-		
10	Net Utility Plant (Enter Total of lines 6 and 9)	-	11,884,636,963	12,996,512,771
11	Utility Plant Adjustments (116)	-		
12	Gas Stored Underground - Noncurrent (117)	-		
13	OTHER PROPERTY AND INVESTMENTS			
14	Nonutility Property (121)	221	11,580,601	11,561,883
15	(Less) Accum. Prov. for Depr. and Amort. (122)	-	43,826	25,109
16	Investments in Associated Companies (123)	-		
17	Investment in Subsidiary Companies (123.1)	224-225	740,460	783,036
18	(For Cost of Account 123.1, See Footnote Page 224, line 42)	-		
19	Noncurrent Portion of Allowances	-		
20	Other Investments (124)		7,826,235	9,085,657
21	Special Funds (125-128)	-	793,152,571	674,649,754
22	Long-Term, Portion of Derivative Assets (175)		57,757,166	8,575,494
23	Long-Term, Portion of Derivative Assets - Hedges (176)			
24	TOTAL Other Property and Investments (Total of lines 14-17, 19-23)		871,013,207	704,630,715
25	CURRENT AND ACCRUED ASSETS			
26	Cash (131)	-	10,858,305	17,143,043
27	Special Deposits (132-134)	-	751,000	16,298,022
28	Working Fund (135)	-		
29	Temporary Cash Investments (136)	-		
30	Notes Receivable (141)			
31	Customer Accounts Receivable (142)	-	651,665,875	620,045,588
32	Other Accounts Receivable (143)	-	59,225,316	50,417,303
33	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)	-	233,378,989	227,451,099
34	Notes Receivable from Associated Companies (145)	-	180,488,809	-
35	Accounts Receivable from Assoc. Companies (146)	-	19,344,932	17,254,905
36	Fuel Stock (151)	227		
37	Fuel Stock Expenses Undistributed (152)	227		
38	Residuals (Elec) and Extracted Products (153)	227		
39	Plant Materials and Operating Supplies (154)	227	79,920,296	124,207,016
40	Merchandise (155)	227		
41	Other Materials and Supplies (156)	227		
42	Nuclear Materials Held for Sale (157)	202-203/227		
43	Allowances (158.1 and 158.2)	228-229	-	-
44	(Less) Noncurrent Portion of Allowances	228-229		
45	Stores Expense Undistributed (163)	-	(141,281)	(109,351)
46	Gas Stored Underground - Current (164.1)	-	91,370,772	48,404,401
47	Liquefied Natural Gas Stored and Held for Processing(164.2-164.3)	-		
48	Prepayments (165)	-	54,827,919	48,242,331
49	Advances for Gas (166-167)	-		
50	Interest and Dividends Receivable (171)	-		
51	Rents Receivable (172)	-	20,904,871	15,435,654
52	Accrued Utility Revenues (173)	-	172,991,744	177,493,515
53	Miscellaneous Current and Accrued Assets (174)		1,495,562	951,271
54	Derivative Instrument Assets (175)		191,338,129	24,749,135
55	(Less) Long-Term Portion of Derivative Instrument Assets (175)		57,757,166	8,575,494
56	Derivative Instrument Assets - Hedges (176)		-	-
57	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)			
58	TOTAL Current and Accrued Assets (Enter Total of lines 26 thru 57)		\$ 1,243,906,094	\$ 924,506,240

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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS) (Continued)				
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)
59	DEFERRED DEBITS			
60	Unamortized Debt Expense (181)	-	22,316,530	19,618,486
61	Extraordinary Property Losses (182.1)	230		
62	Unrecovered Plant and Regulatory Study Costs (182.2)	230	4,622,215	4,622,215
63	Other Regulatory Assets (182.3)	232	988,089,410	1,255,819,121
64	Prelim. Survey and Investigation Charges (Electric) (183)	-	20,238,366	31,284,790
65	Prelim. Survey and Investigation Charges (Gas) (183.1, 183.2)	-		
66	Clearing Accounts (184)	-	85,327	153,988
67	Temporary Facilities (185)	-		
68	Miscellaneous Deferred Debits (186)	233	1,678,813	967,271
69	Def. Losses from Disposition of Utility Plt. (187)	-		
70	Research, Devel. and Demonstration Expend. (188)	352-353		
71	Unamortized Loss on Reacquired Debt (189)	-	2,258,523	1,217,092
72	Accumulated Deferred Income Taxes (190)	234	1,205,025,534	1,156,862,737
73	Unrecovered Purchased Gas Costs (191)	-		
74	TOTAL Deferred Debits (Enter Total of lines 60 thru 74)		2,244,314,718	2,470,545,700
75	TOTAL Assets and Other Debits (Enter Total of lines 10, 11, 12, 24, 58, and 74)		\$ 16,243,870,982	\$ 17,096,195,426

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250-251	187,364,863	187,364,863	
3	Preferred Stock Issued (204)	250-251	28,984,701	28,984,701	
4	Capital Stock Subscribed (202, 205)	-			
5	Stock Liability for Conversion (203, 206)	-			
6	Premium on Capital Stock (207)	-			
7	Other Paid-in Capital (208-211)	253	1,858,731,405	1,858,731,405	
8	Installments Received on Capital Stock (212)	-			
9	(Less) Discount on Capital Stock (213)	254			
10	(Less) Capital Stock Expense (214)	254			
11	Retained Earnings (215, 215.1, 216)	118-119	2,019,835,018	2,329,551,540	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	(2,774,355)	(2,731,779)	
13	(Less) Reacquired Capital Stock (217)	250-251			
14	Accumulated Other Comprehensive Income (219)	122(a)(b)	2,512,588	2,719,599	
15	TOTAL Proprietary Capital (Enter Total of lines 2 thru 14)	-	4,094,654,220	4,404,620,329	
16	LONG-TERM DEBT				
17	Bonds (221)	256-257	4,224,165,000	4,154,365,000	
18	(Less) Reacquired Bonds (222)	256-257			
19	Advances from Associated Companies (223)	256-257			
20	Other Long-Term Debt (224)	256-257	-	-	
21	Unamortized Premium on Long-Term Debt (225)	-			
22	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	-	6,191	5,048	
23	TOTAL Long-Term Debt (Enter Total of Lines 17 thru 22)	-	4,224,158,809	4,154,359,952	
24	OTHER NONCURRENT LIABILITIES				
25	Obligations Under Capital Leases - Noncurrent (227)	-	304,112,119	329,514,838	
26	Accumulated Provision for Property Insurance (228.1)	-			
27	Accumulated Provision for Injuries and Damages (228.2)	-	17,320,099	19,079,142	
28	Accumulated Provision for Pensions and Benefits (228.3)	-	86,132,174	34,082,529	
29	Accumulated Miscellaneous Operating Provisions (228.4)	-	373,569,081	382,312,791	
30	Accumulated Provision for Rate Refunds (229)	-			
31	Long-Term Portion of Derivative Instrument Liabilities		9,176,449	31,475,741	
32	Long-Term Portion of Derivative Instrument Liabilities - Hedges				
33	Asset Retirement Obligations (230)		11,568,527	11,842,710	
34	TOTAL Other Noncurrent Liabilities (Enter Total of lines 25 thru 33)		801,878,449	808,307,751	
35	CURRENT AND ACCRUED LIABILITIES				
36	Notes Payable (231)	-			
37	Accounts Payable (232)	-	441,032,206	403,129,877	
38	Notes Payable to Associated Companies (233)	-	-	780,497,945	
39	Accounts Payable to Associated Companies (234)	-	91,610,447	191,674,132	
40	Customer Deposits (235)	-	53,217,075	40,117,219	
41	Taxes Accrued (236)	262-263	27,249,080	20,383,859	
42	Interest Accrued (237)	-	32,577,799	34,318,828	
43	Dividends Declared (238)	-			
44	Matured Long-Term Debt (239)	-			
45	Matured Interest (240)	-			
46	Tax Collections Payable (241)	-	(1,079,724)	(2,591,368)	
47	Miscellaneous Current and Accrued Liabilities (242)	-	852,124,445	529,355,088	
48	Obligations Under Capital Leases - Current (243)	-	41,958,953	43,976,141	
49	Derivative Instrument Liabilities (244)		46,982,188	125,512,442	
50	(Less) Long-Term Portion of Derivative Instrument Liabilities		(9,176,449)	(31,475,741)	
51	Derivative Instrument Liabilities - Hedges (245)		-	-	
52	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges				
53	TOTAL Current and Accrued Liabilities (Enter Total of lines 36 - 52)		\$ 1,576,496,020	\$ 2,134,898,422	

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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS) (Continued)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Balance at Beg. of Year (c)	Balance at End of Year (d)	
54	DEFERRED CREDITS				
55	Customer Advances for Construction (252)		6,430,321	6,007,855	
56	Accumulated Deferred Investment Tax Credits (255)	266-267	9,339,789	8,708,090	
57	Deferred Gains from Disposition of Utility Plant (256)				
58	Other Deferred Credits (253)	269	230,033,289	247,088,401	
59	Other Regulatory Liabilities (254)	278	2,939,807,590	2,958,408,973	
60	Unamortized Gain on Reacquired Debt (257)	269			
61	Accumulated Deferred Income Taxes (281 - 283)	272-277	2,361,072,495	2,373,795,653	
62	TOTAL Deferred Credits (Enter Total of lines 55 thru 61)		5,546,683,484	5,594,008,972	
63					
64					
65					
66					
67					
68					
69					
70					
71					
72					
73					
74					
75					
76	TOTAL Liabilities and Other Credits (Enter Total of lines 15, 23, 34, 53 and 62)		\$ 16,243,870,982	\$ 17,096,195,426	
<p>Note: Please use the appropriate accounts under the heading "Other Noncurrent Liabilities" for accounts that the PSC classifies as "Operating Reserves".</p>					

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STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i, k, m, o) in a similar manner to a utility department. Spread the amount(s) over lines 02 through 24 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2.

4. Use page 122-123 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amount of any refunds made or received during the year resulting

Line No.	Account (a)	(Ref.) Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$3,921,385,747	\$4,456,004,428
3	Operating Expenses			
4	Operation Expenses (401)	320-323	2,506,354,356	2,662,009,838
5	Maintenance Expenses (402)	320-323	203,208,711	520,397,294
6	Depreciation Expense (403)	336-337	385,325,070	370,520,027
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337	0	0
8	Amort. & Depl. of Utility Plant (404-405)	336-337	(1,240,666)	(1,827,757)
9	Amort. of Utility Plant Acq. Adj. (406)	336-337	0	0
10	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		0	0
11	Amort. of Conversion Expenses (407)		0	0
12	Regulatory Debits (407.3)		86,597,006	35,860,422
13	(Less) Regulatory Credits (407.4)		125,948,360	197,707
14	Taxes Other Than Income Taxes (408.1)	262-263	323,808,204	322,551,474
15	Income Taxes -- Federal (409.1)	262-263	43,142,781	37,578,670
16	-- Other (409.1)	262-263	6,154,385	(653,291)
17	Provision for Deferred Income Taxes (410.1)	234,272-277	191,935,720	252,591,982
18	(Less) Provision for Deferred Income Taxes -Cr. (411.1)	234,272-277	200,515,598	235,478,733
19	Investment Tax Credit Adj. -- Net (411.4)	266	0	0
20	(Less) Gains from Disp. of Utility Plant (411.6)		0	0
21	Losses from Disp. of Utility Plant (411.7)		55,209	59,100
22	(Less) Gain from Disposition of Allowances (411.8)		0	0
23	Losses from Disposition of Allowances (411.9)		0	0
24	Accretion Expense (411.10)		0	0
25	TOTAL Utility Operating Expenses (Enter Total of 4 thru 24)		3,418,876,818	3,963,411,319
26	Net Utility Operating Income (Enter Total of line 2 less 25) (Carry forward to page 117, line 27)		\$502,508,929	\$492,593,109

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STATEMENT OF INCOME FOR THE YEAR (Continued)					
<p>from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.</p> <p>7. If any notes appearing in the report to stockholders are applicable to this Statement of Income, such notes may be included on page 122-123.</p> <p>8. Enter on page 122-123 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.</p>			<p>9. Explain in a footnote if the previous year's figures are different from that reported in prior reports.</p> <p>10. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles, lines 2 to 23, and report the information in the blank space on page 122-123 or in a footnote.</p>		
Electric Utility		Gas Utility		Other Utility	
Current Year	Previous Year	Current Year	Previous Year	Current Year	Previous Year
(e)	(f)	(g)	(h)	(i)	(j)
\$3,150,454,323	\$3,638,485,471	\$768,530,856	\$815,195,211	\$2,400,568	\$2,323,746
\$2,028,031,541	\$2,132,446,890	\$478,322,815	\$529,562,948		0
\$150,990,160	\$474,235,681	\$52,218,551	\$46,161,613		0
\$302,046,640	\$292,520,713	\$83,278,430	\$77,999,314		0
\$0	\$0	\$0	\$0		0
\$1,581,836	\$978,602	(\$2,822,502)	(\$2,806,359)		0
\$0	\$0	\$0	\$0		0
\$0	\$0	\$0	\$0		0
\$0	\$0	\$0	\$0		0
\$49,681,260	\$27,951,937	\$36,915,746	\$7,908,485		0
\$101,082,418	\$0	\$24,865,942	\$197,707		0
\$259,872,932	\$256,623,199	\$63,935,272	\$65,928,275		0
\$33,862,338	\$28,459,195	\$9,280,443	\$9,119,475		0
\$4,494,503	(\$311,446)	\$1,659,882	(\$341,845)		0
\$163,512,204	\$206,907,480	\$28,423,516	\$45,684,502		0
\$161,274,504	\$204,532,843	\$39,241,094	\$30,945,890		0
\$0	\$0	\$0	\$0		0
(\$458,041)	\$0	\$458,041	\$0		0
(\$1,672,665)	\$1,683,036	\$1,727,874	(\$1,623,936)		0
\$0	\$0	\$0	\$0		0
\$0	\$0	\$0	\$0		0
\$0	\$0	\$0	\$0		0
2,730,501,868	3,216,962,444	688,374,950	746,448,875	0	0
\$419,952,455	\$421,523,027	\$80,155,906	\$68,746,336	\$2,400,568	\$2,323,746

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
STATEMENT OF INCOME FOR THE YEAR (Continued)						
Line No.	Other Utility		Other Utility		Other Utility	
	Current Year (k)	Previous Year (l)	Current Year (m)	Previous Year (n)	Current Year (o)	Previous Year (p)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25	0	0	0	0	0	0
26	\$0	\$0	\$0	\$0	\$0	\$0

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
STATEMENT OF INCOME FOR THE YEAR (Continued)				
Line No.	Account (a)	(Ref). Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
27	Net Utility Operating Income (Carried forward from page 114)	- -	\$502,508,929	\$492,593,109
28	OTHER INCOME AND DEDUCTIONS			
29	Other Income			
30	Nonutility Operating Income			
31	Revenues From Merchandising, Jobbing and Contract Work (415)		0	0
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)		(576,364)	660,641
33	Revenues From Nonutility Operations (417)		0	0
34	(Less) Expenses of Nonutility Operations (417.1)		5,885,177	14,568,477
35	Nonoperating Rental Income (418)		85,337	93,093
36	Equity in Earnings of Subsidiary Companies (418.1)	119	42,576	(3,799)
37	Interest and Dividend Income (419)		22,539,948	13,424,238
38	Allowance for Other Funds Used During Construction (419.1)		19,085,067	23,440,606
39	Miscellaneous Nonoperating Income (421)		1,230,554	(2,918,546)
40	Gain in Disposition of Property (421.1)		7,999	12,243
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		37,682,668	18,818,717
42	Other Income Deductions			
43	Loss on Disposition of Property (421.2)		78,958	187,831
44	Miscellaneous Amortization (425)	340	0	0
45	Donations (426.1)	340	5,780,292	8,651,563
46	Life Insurance (426.2)		940,614	2,487,793
47	Penalties (426.3)		87,343	9,750
48	Exp. For Certain Civic, Political & Related Activities (426.4)	262-263	568,427	446,400
49	Other Deductions (426.5)	262-263	7,514,874	4,819,911
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	262-263	14,970,508	16,603,248
51	Taxes Other Than Income Taxes (408.2)	234,272-277	581,874	586,644
52	Income Taxes - Federal (409.2)	234,272-277	751,108	(3,966,515)
53	Income Taxes - Other (409.2)		354,287	(779,426)
54	Provision for Deferred Inc. Taxes (410.2)		(253,492)	(840,265)
55	(Less) Provision for Deferred Income Taxes - Cr. (411.2)			0
56	Investment Tax Credit Adj. - Net (411.5)		(631,699)	(774,282)
57	TOTAL Taxes on Other Income and Deduct. (Total of 48 thru 54)		802,078	(5,773,844)
58	Net Other Income and Deductions (Enter Total of lines 41, 46, 55)		21,910,082	7,989,313
59	INTEREST CHARGES			
60	Interest on Long-Term Debt (427)		153,482,039	140,392,288
61	Amort. of Debt Disc. and Expense (428)		2,699,187	2,712,590
62	Amortization of Loss on Reacquired Debt (428.1)		938,217	1,190,529
63	(Less) Amort. of Premium on Debt-Credit (429)		0	0
64	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0
65	Interest on Debt to Assoc. Companies (430)	340	8,885,008	0
66	Other Interest Expense (431)	340	55,816,888	31,708,868
67	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		16,320,299	8,291,988
68	Net Interest Charges (Enter Total of lines 58 thru 65)		205,501,040	167,712,287
69	Income Before Extraordinary Items (Total of lines 27, 56 and 66)		318,917,971	332,870,135
70	EXTRAORDINARY ITEMS			
71	Extraordinary Income (434)		0	
72	(Less) Extraordinary Deductions (435)		0	
73	Net Extraordinary Items (Enter Total of line 69 less line 70)		0	0
74	Income Taxes -- Federal and Other (409.3)	262-263	0	
75	Extraordinary Items After Taxes (Enter Total of line 71 less line 72)		0	0
76	Net Income (Enter Total of lines 67 and 73)		\$318,917,971	\$332,870,135

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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STATEMENT OF RETAINED EARNINGS FOR THE YEAR

<p>1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.</p> <p>2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436 - 439 inclusive). Show the contra primary account affected in column (b).</p> <p>3. State the purpose and amount of each reservation or appropriation of retained earnings.</p> <p>4. List first account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items in that order.</p>	<p>5. Show dividends for each class and series of capital stock.</p> <p>6. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.</p> <p>7. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated.</p> <p>8. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.</p>
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Line No.	Item (a)	Contra Primary Account Affected (b)	Amount (c)
UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance -- Beginning of Year		\$2,019,835,018
2	Changes (Identify by prescribed retained earnings accounts)		
3	Adjustments to Retained Earnings (Account 439)		
4	Implementation of New Accounting Standards		(\$8,098,375)
5	Implementation of reclassification of certain tax effects from accumulated other comprehensive income		\$0
6			
7			
8			
9	TOTAL Credits to Retained Earnings (Acct. 439) (Total of lines 4 thru 8)		(\$8,098,375)
10			
11			
12			
13			
14			
15	TOTAL Debits to Retained Earnings (Acct. 439) (Total of lines 10 thru 14)		\$0
16	Balance Transferred from Income (Account 433 less Account 418.1)		\$318,875,395
17	Appropriations of Retained Earnings (Account 436)		
18			
19			
20			
21			
22	TOTAL Appropriations to Retained Earnings (Acct. 436) (Total of lines 18 thru 21)		\$0
23	Dividends Declared -- Preferred Stock (Account 437)		
24	Dividends Declared-Preferred Stock		\$1,060,498
25			
26			
27			
28			
29	TOTAL Dividends Declared -- Preferred Stock (Acct. 437) (Total of lines 24 thru 28)		\$1,060,498
30	Dividends Declared -- Common Stock (Account 438)		
31	Dividends Declared-Common Stock		\$0
32			
33			
34			
35			
36	TOTAL Dividends Declared -- Common Stock (Acct. 438) (Total of lines 31 thru 35)		\$0
37	Transfers from Acct. 216.1, Unappropriated Undistributed Subsidiary Earnings		
38	Balance -- End of year (Total of lines 01, 09, 15, 16, 22, 29, 36 and 37)		\$2,329,551,540

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
STATEMENT OF RETAINED EARNINGS FOR THE YEAR (Continued)				
Line No.	Item (a)	Amount (b)		
	APPROPRIATED RETAINED EARNINGS (Account 215)			
	State balance and purpose of each appropriated retained earnings amount at end of year and give accounting entries for any applications of appropriated retained earnings during the year.			
39				
40				
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)	0		
	APPROPRIATED RETAINED EARNINGS - AMORTIZATION RESERVE, FEDERAL (Account 215.1)			
	State below the total amount set aside through appropriations of retained earnings, as of the end of the year, in compliance with the provisions of Federally granted hydroelectric project licenses held by the respondent. If any reductions or changes other than the normal annual credits hereto have been made during the year, explain such items in a footnote.			
46	TOTAL Appropriated Retained Earnings -- Amortization Reserve, Federal(Account 215.1)			
47	TOTAL Appropriated Retained Earnings (Account 215, 215.1) (Enter Total of lines 45 and 46)	0		
48	TOTAL Retained Earnings (Account 215, 215.1, 216) (Enter Total of lines 38 and 47)	2,329,551,540		
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (ACCOUNT 216.1)			
49	Balance -- Beginning of Year (Debit or Credit)	(2,774,355)		
50	Equity in Earnings for Year (Credit) (Account 418.1)	42,576		
51	(Less) Dividends Received (Debit)			
52	Other Changes (Explain)			
53	Balance -- End of Year (Total of Lines 49 thru 52)	(2,731,779)		

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
STATEMENT OF CASH FLOWS				
<p>1. If the notes to the cash flow statement in the respondents annual stockholders report are applicable to this statement, such notes should be included on pages 122-123. Information about noncash investing and financing activities should be provided on pages 122-123. Provide also on page 122 a reconciliation between "Cash and Cash Equivalents at End of Year" with related amounts on the balance sheet.</p> <p>2. Under "Other" specify significant amounts and group others.</p> <p>3. Operating Activities -- Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show on page 122-123 the amounts of interest paid (net of amounts capitalized) and</p>				
Line No.	Description (See Instructions for Explanations of Codes) (a)	Amounts (b)		
1	Net Cash Flow from Operating Activities:			
2	Net Income (Line 74(c) on page 117)	\$318,917,971		
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	\$384,084,404		
5	Amortization of Debt Discount and Expense	\$2,879,714		
6	Amortization of Loss on Recquired Debt	\$938,217		
7	Amortization of Regulatory Debits and Credits, Net	(\$108,303,594)		
8	Deferred Income Taxes (Net)	(\$8,833,370)		
9	Investment Tax Credit Adjustment (Net)	(\$631,699)		
10	Net (Increase) Decrease in Receivables	(\$87,108,987)		
11	Net (Increase) Decrease in Inventory	(\$1,352,279)		
12	Net (Increase) Decrease in Allowances Inventory	\$0		
13	Net Increase (Decrease) in Payables and Accrued Expenses	(\$107,181,596)		
14	Net (Increase) Decrease in Other Regulatory Assets	(\$139,477,401)		
15	Net Increase (Decrease) in Other Regulatory Liabilities	\$248,968,553		
16	(Less) Allowance for Other Funds Used During Construction	\$19,085,067		
17	(Less) Undistributed Earnings from Subsidiary Companies	\$42,576		
18	Other:	(\$45,831,229)		
19	Accounts receivable from/payable to affiliates, net	\$102,153,712		
20	Accrued interest on tax reserves	\$696,211		
21				
22	Net Cash Provided by (Used in) Operating Activities (Total of lines 2 thru 21)	\$540,790,984		
23				
24	Cash Flows from Investment Activities:			
25	Construction and Acquisition of Plant (including Land):			
26	Gross Additions to Utility Plant (less nuclear fuel)	(\$1,347,246,133)		
27	Gross Additions to Nuclear Fuel			
28	Gross Additions to Common Utility Plant	(\$14,566,432)		
29	Gross Additions to Nonutility Plant	\$18,718		
30	(Less) Allowance for Other Funds Used During Construction	(\$19,085,067)		
31	Other:	\$4,254,895		
32	Cost of Removal	(\$81,889,027)		
33				
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(\$1,420,342,912)		
35				
36	Acquisition of Other Noncurrent Assets (d)			
37	Proceeds from Disposal of Noncurrent Assets (d)	15,225,370		
38				
39	Investments in and Advances to Assoc. and Subsidiary Companies			
40	Contributions and Advances from Assoc. and Subsidiary Companies			
41	Disposition and Investments in (and Advances to)			
42	Associated and Subsidiary Companies			
43				
44	Purchase of Investment Securities (a)			
45	Proceeds from Sales of Investment Securities (a)			

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
STATEMENT OF CASH FLOWS (Continued)				
4. Investing Activities Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed on pages 122-123. Do not include on this statement the dollar amount of leases capitalized per USOA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost on pages 122-123.		5. Codes used: (a) Net proceeds or payments. (b) Bonds, debentures and other long-term debt. (c) Include commercial paper. (d) Identify separately such items as investments, fixed assets, intangibles, etc. 6. Enter on pages 122-123 clarifications and explanations.		
Line No.	Description (See Instruction No. 5 for Explanations of Codes) (a)	Amounts (b)		
46	Loans Made or Purchased			
47	Collections on Loans			
48				
49	Net (Increase) Decrease in Receivables			
50	Net (Increase) Decrease in Inventory			
51	Net (Increase) Decrease in Allowances Held for Speculation			
52	Net Increase (Decrease) in Payables and Accrued Expenses			
53	Other (provide details in footnote):	(3,787,411)		
54	Affiliate Moneypool Lending and Receivables/Payables, Net	180,488,809		
55	Net Increase (Decrease) in Special Deposits			
56	Net Cash Provided by (Used in) Investing Activities			
57	(Total of lines 34 thru 55)	(1,228,416,144)		
58				
59	Cash Flows from Financing Activities:			
60	Proceeds from Issuance of:			
61	Long-Term Debt (b)	0		
62	Preferred Stock			
63	Common Stock			
64	Other (provide details in footnote):			
65				
66	Net Increase in Short-Term Debt (c)			
67	Other (provide details in footnote):	(180,527)		
68				
69				
70	Cash Provided by Outside Sources (Total of lines 61 thru 69)	(180,527)		
71				
72	Payments for Retirement of:			
73	Long-term Debt (b)	(69,800,000)		
74	Preferred Stock			
75	Common Stock			
76	Other (provide details in footnote):			
77				
78	Net Decrease in Short-Term Debt (c)			
79	Affiliate Moneypool Borrowing, Net	780,497,945		
80	Dividends on Preferred Stock	(1,060,498)		
81	Dividends on Common Stock	0		
82	Net Cash Provided by (Used in) Financing Activities			
83	(Total of lines 70 thru 81)	709,456,920		
84				
85	Net Increase (Decrease) in Cash and Cash Equivalents			
86	(Total of lines 22, 57 and 83)	21,831,760		
87				
88	Cash and Cash Equivalents at Beginning of Year	11,609,305		
89				
90	Cash and Cash Equivalents at End of Year	\$33,441,065		

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023																																																								
NOTES TO FINANCIAL STATEMENTS																																																											
<p>1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.</p> <p>2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.</p> <p>3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving reference to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.</p> <p>4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.</p> <p>5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such</p> <p>6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.</p>																																																											
<p>Note 1 - Notes to Financial Statements for the Statement of Cash Flows Schedule of Noncash and Other Charges (Credits) to Income:</p> <table> <tr> <td>Change in Derivative Instrument Assets</td> <td>166,588,994</td> </tr> <tr> <td>Change in Prepayments</td> <td>6,585,588</td> </tr> <tr> <td>Change in Miscellaneous Current and Accrued Assets</td> <td>544,291</td> </tr> <tr> <td>Change in Preliminary Survey and Investigation Charges</td> <td>(11,046,424)</td> </tr> <tr> <td>Change in Clearing Accounts</td> <td>(68,661)</td> </tr> <tr> <td>Change in Miscellaneous Deferred Debits</td> <td>711,542</td> </tr> <tr> <td>Change in Unamortized Loss on Reacquired Debt</td> <td>103,214</td> </tr> <tr> <td>Change in Accumulated Provision for Injuries and Damages</td> <td>1,759,043</td> </tr> <tr> <td>Change in Accumulated Provision for Pensions and Benefits</td> <td>(117,020,071)</td> </tr> <tr> <td>Change in Miscellaneous Operating Provisions</td> <td>(11,822,849)</td> </tr> <tr> <td>Change in Asset Retirement Obligations</td> <td>274,183</td> </tr> <tr> <td>Change in Derivative Instrument Liabilities</td> <td>78,530,254</td> </tr> <tr> <td>Change in Customer Advances for Construction</td> <td>(422,466)</td> </tr> <tr> <td>Change in Other Deferred Credits</td> <td>16,358,901</td> </tr> <tr> <td>Change in Transmission congestion contract additions</td> <td>266,453,701</td> </tr> <tr> <td>Change in Transmission congestion contract amortization</td> <td>(564,244,404)</td> </tr> <tr> <td>Change in Special Funds</td> <td>121,030,806</td> </tr> <tr> <td>Amortization of Right-of-use asset and lease expense</td> <td>(146,871)</td> </tr> <tr> <td>Total Other Page 120 Line 18</td> <td>(45,831,229)</td> </tr> <tr> <td>Change in Utility Plant - Other</td> <td>4,254,895</td> </tr> <tr> <td>Total Other Page 120 Line 31</td> <td>4,254,895</td> </tr> <tr> <td>Change in Other Investments</td> <td>(3,787,411)</td> </tr> <tr> <td>Total Other Page 121 Line 53</td> <td>(3,787,411)</td> </tr> <tr> <td>Payment of debt issuance cost</td> <td>(180,527)</td> </tr> <tr> <td>Total Other Page 121 Line 67</td> <td>(180,527)</td> </tr> <tr> <td>Cash (131)</td> <td>17,143,043</td> </tr> <tr> <td>Special Deposits (132-134)</td> <td>16,298,022</td> </tr> <tr> <td>Total Other Page 121 Line 90</td> <td>33,441,065</td> </tr> </table>				Change in Derivative Instrument Assets	166,588,994	Change in Prepayments	6,585,588	Change in Miscellaneous Current and Accrued Assets	544,291	Change in Preliminary Survey and Investigation Charges	(11,046,424)	Change in Clearing Accounts	(68,661)	Change in Miscellaneous Deferred Debits	711,542	Change in Unamortized Loss on Reacquired Debt	103,214	Change in Accumulated Provision for Injuries and Damages	1,759,043	Change in Accumulated Provision for Pensions and Benefits	(117,020,071)	Change in Miscellaneous Operating Provisions	(11,822,849)	Change in Asset Retirement Obligations	274,183	Change in Derivative Instrument Liabilities	78,530,254	Change in Customer Advances for Construction	(422,466)	Change in Other Deferred Credits	16,358,901	Change in Transmission congestion contract additions	266,453,701	Change in Transmission congestion contract amortization	(564,244,404)	Change in Special Funds	121,030,806	Amortization of Right-of-use asset and lease expense	(146,871)	Total Other Page 120 Line 18	(45,831,229)	Change in Utility Plant - Other	4,254,895	Total Other Page 120 Line 31	4,254,895	Change in Other Investments	(3,787,411)	Total Other Page 121 Line 53	(3,787,411)	Payment of debt issuance cost	(180,527)	Total Other Page 121 Line 67	(180,527)	Cash (131)	17,143,043	Special Deposits (132-134)	16,298,022	Total Other Page 121 Line 90	33,441,065
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Payment of debt issuance cost	(180,527)																																																										
Total Other Page 121 Line 67	(180,527)																																																										
Cash (131)	17,143,043																																																										
Special Deposits (132-134)	16,298,022																																																										
Total Other Page 121 Line 90	33,441,065																																																										

Name of Respondent Please fill in the following:	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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NOTES TO FINANCIAL STATEMENTS (Continued)

Note 2 - Goodwill

The Company's balance sheets as of December 31, 2023 and 2022 included in this annual report reflect the removal of \$1.3 billion of goodwill along with an offsetting reduction to Other Paid-In Capital. This is different from the treatment of goodwill for FERC reporting under which goodwill is included in Utility Plant and is different from the treatment of goodwill for U.S. GAAP reporting under which goodwill is reported as a separate long-term asset.

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date-basis.					
Line No.	Item (a)	Unrealized Gains and Losses on Available- for-Sale Securities (b)	Minimum Pension Liability adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year	613,970	742,129		
2	Preceding Year Reclassification from Account 219 Net Income	-	81,500		
3	Preceding Year Changes in Fair Value	-	1,074,989		
4	Total (lines 2 and 3)	-	1,156,489		
5	Balance of Account 219 at End of Preceding Quarter/Year	613,970	1,898,618		
6	Balance of Account 219 at Beginning of Preceding Quarter/Year	613,970	1,898,618		
7	Current Year Reclassifications From Account 219 to Net Income	-	(49,323)		
8	Current Year Changes In Fair Value	-	256,334		
9	Total (lines 7 and 8)	-	207,011		
10	Balance of Account 219 at End of Current Year	613,970	2,105,629		
11					
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Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023		
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES					
1. Report in columns (b), (c), (d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date-basis.					
Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 117, Line 74) (i)	Total Comprehensive Income (j)	Line No.
		1,356,099			1
		81,500			2
		1,074,989			3
		1,156,489	332,870,135	334,026,624	4
		2,512,588			5
		2,512,588			6
		(49,323)			7
		256,334			8
		207,011	318,917,971	319,124,982	9
		2,719,599			10
					11
					12
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Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo., Day, Yr.) April 30, 2024	Year of Report December 31, 2023
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION				
Line No.	Item (a)	Total (b)	Electric (c)	
1	UTILITY PLANT			
2	In Service			
3	Plant in Service (Classified)	14,634,501,475	\$11,268,602,129	
4	Property Under Capital Leases	557,476,235	\$507,869,983	
5	Plant Purchased or Sold	398	\$398	
6	Completed Construction not Classified	1,510,188,531	\$1,294,285,083	
7	Experimental Plant Unclassified	0	\$0	
8	TOTAL (Enter Total of lines 3 thru 7)	16,702,166,639	\$13,070,757,593	
9	Leased to Others	3,021,885	\$3,021,885	
10	Held for Future Use	0	\$0	
11	Construction Work in Progress	1,233,139,618	\$1,082,682,963	
12	Acquisition Adjustments	0	\$0	
13	TOTAL Utility Plant (Enter Total of lines 8 thru 12)	17,938,328,142	\$14,156,462,441	
14	Accum. Prov. for Depr., Amort., & Depl.	4,941,815,371	\$3,705,298,238	
15	Net Utility Plant (Enter Total of line 13 less 14)	12,996,512,771	\$10,451,164,203	
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION			
17	In Service			
18	Depreciation	\$4,931,315,021	\$3,696,163,390	
19	Amort. and Dep. of Producing Natural Gas Land and Land Rights	0		
20	Amort. of Underground Storage Land and Land Rights	0		
21	Amort. of Other Utility Plant	9,622,904	\$8,257,402	
22	TOTAL In Service (Enter Total of lines 18 thru 21)	4,940,937,925	3,704,420,792	
23	Leased to Others			
24	Depreciation	877,446	877,446	
25	Amortization and Depletion	0	0	
26	TOTAL Leased to Others (Enter Total of lines 24 and 25)	877,446	877,446	
27	Held for Future Use			
28	Depreciation	0	0	
29	Amortization	0	0	
30	TOTAL Held for Future Use (Enter Total of lines 28 and 29)	0	0	
31	Abandonment of Leases (Natural Gas)			
32	Amort. of Plant Acquisition Adj.	0	0	
33	TOTAL Accumulated Provisions (Should agree with line 14 above) (Enter Total of lines 22, 26, 30, 31 and 32)	\$4,941,815,371	\$3,705,298,238	

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo., Day, Yr.) April 30, 2024	Year of Report December 31, 2023
SUMMARY OF UTILITY PLANT ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
\$3,093,593,201	\$0	\$0	\$0	\$272,306,145	3
\$49,606,252	0	0	0	\$0	4
\$0	0	0	0	\$0	5
\$208,600,233	0	0	0	\$7,303,215	6
\$0	0	0	0	\$0	7
\$3,351,799,686	0	0	0	\$279,609,360	8
\$0	0	0	0	\$0	9
\$0	0	0	0	\$0	10
\$124,984,018	0	0	0	\$25,472,637	11
\$0	0	0	0	\$0	12
\$3,476,783,704	0	0	0	\$305,081,997	13
\$1,149,997,120	0	0	0	\$86,520,013	14
\$2,326,786,584	\$0	\$0	\$0	\$218,561,984	15
					16
					17
\$1,148,631,618	0	0	0	\$86,520,013	18
0					19
					20
\$1,365,502	0	0	0	\$0	21
1,149,997,120	0	0	0	86,520,013	22
					23
0	0	0	0	0	24
0	0	0	0	0	25
0	0	0	0	0	26
					27
0	0	0	0	0	28
0	0	0	0	0	29
0	0	0	0	0	30
					31
0	0	0	0	0	32
\$1,149,997,120	\$0	\$0	\$0	\$86,520,013	33

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106)			
<p>1. Report below the original cost of electric plant in service according to the prescribed accounts.</p> <p>2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified - Electric.</p> <p>3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.</p> <p>4. For Revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments</p> <p>5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.</p> <p>6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the</p>			
Line No.	Account (a)	Balance at Beginning of Year (b)	Addition (c)
1	1. INTANGIBLE PLANT		
2	(301) Organization		
3	(302) Franchises and Consents	\$6,357,778	\$0
4	(303) Miscellaneous Intangible Plant	\$6,874,856	\$11,785,016
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	\$13,232,634	\$11,785,016
6	2. PRODUCTION PLANT		
7	A. Steam Production Plant		
8	(310) Land and Land Rights		
9	(311) Structures and Improvements		
10	(312) Boiler Plant Equipment		
11	(313) Engines and Engine-Driven Generators		
12	(314) Turbo generator Units		
13	(315) Accessory Electric Equipment		
14	(316) Misc. Power Plant Equipment		
15	(317) Asset Retirement costs for Steam Production		
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	0	0
17	B. Nuclear Production Plant		
18	(320) Land and Land Rights		
19	(321) Structures and Improvements		
20	(322) Reactor Plant Equipment		
21	(323) Turbo generator Units		
22	(324) Accessory Electric Equipment		
23	(325) Misc. Power Plant Equipment		
24	(326) Asset Retirement Costs for Nuclear Production		
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	0	0
26	C. Hydraulic Production Plant		
27	(330) Land and Land Rights		
28	(331) Structures and Improvements		
29	(332) Reservoirs, Dams, and Waterways		
30	(333) Water Wheels, Turbines, and Generators		
31	(334) Accessory Electric Equipment		
32	(335) Misc. Power Plant Equipment		
33	(336) Roads, Railroads, and Bridges		
34	(337) Asset Retirement Costs for Hydraulic Production		
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)	0	0
36	D. Other Production Plant		
37	(340) Land and Land Rights		
38	(341) Structures and Improvements		
39	(342) Fuel Holders, Products, and Accessories		
40	(343) Prime Movers		
41	(344) Generators		
42	(345) Accessory Electric Equipment		

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
<p>account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year unclassified retirements. Show in a footnote the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year.</p> <p>7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications.</p> <p>8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.</p> <p>9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.</p>					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			0	(301)	1
			6,357,778	(302)	2
			18,659,872	(303)	3
0	0	0	25,017,650		4
					5
					6
			0	(310)	7
			0	(311)	8
			0	(312)	9
			0	(313)	10
			0	(314)	11
			0	(315)	12
			0	(316)	13
			0	(317)	14
0	0	0	0		15
					16
			0	(320)	17
			0	(321)	18
			0	(322)	19
			0	(323)	20
			0	(324)	21
			0	(325)	22
			0	(326)	23
0	0	0	0		24
					25
			0	(330)	26
			0	(331)	27
			0	(332)	28
			0	(333)	29
			0	(334)	30
			0	(335)	31
			0	(336)	32
			0	(337)	33
0	0	0	0		34
					35
			0	(340)	36
			0	(341)	37
			0	(342)	38
			0	(343)	39
			0	(344)	40
			0	(345)	41
			0		42

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)				
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)	
43	(346) Misc. Power Plant Equipment	\$1,935,420	\$0	
44	(347) Asset Retirement costs for Other Production			
45	(348) Energy Storage Equipment - Production			
46	TOTAL Other Production Plant (Enter Total of lines 37 thru 45)	\$1,935,420	\$0	
47	TOTAL Production Plant (Enter Total of lines 16, 25, 35, and 46)	\$1,935,420	\$0	
48	3. TRANSMISSION PLANT			
49	(350) Land and Land Rights	\$108,466,169	\$5,773,197	
50	(351) Energy Storage Equipment - Transmission	\$420,685	\$704,282	
51	(352) Structures and Improvements	\$62,874,085	\$8,522,019	
52	(353) Station Equipment	\$1,574,652,372	\$64,463,593	
53	(354) Towers and Fixtures	\$126,964,419	\$1,597,634	
54	(355) Poles and Fixtures	\$1,102,569,380	\$108,583,949	
55	(356) Overhead Conductors and Devices	\$793,601,354	\$86,382,700	
56	(357) Underground Conduit	\$42,844,275	(\$116,615)	
57	(358) Underground Conductors and Devices	\$167,101,355	\$9,578,889	
58	(359) Roads and Trails	\$9,854,673	\$6,482,059	
59	(359.1) Asset Retirement Costs for Transmission Plant	\$536,239	-	
60	TOTAL Transmission Plant (Enter Total of lines 49 thru 59)	\$3,989,885,006	\$291,971,707	
61	4. DISTRIBUTION PLANT			
62	(360) Land and Land Rights	\$67,484,718	\$4,597,590	
63	(361) Structures and Improvements	\$52,361,966	\$1,821,828	
64	(362) Station Equipment	\$1,006,583,030	\$47,348,895	
65	(363) Storage Battery Equipment - Distribution	\$5,685,662	\$0	
66	(364) Poles, Towers, and Fixtures	\$1,417,415,646	\$83,320,847	
67	(365) Overhead Conductors and Devices	\$1,610,772,704	\$94,832,267	
68	(366) Underground Conduit	\$303,119,863	\$23,468,193	
69	(367) Underground Conductors and Devices	\$850,251,474	\$48,660,657	
70	(368) Line Transformers	\$1,253,393,053	\$140,177,629	
71	(369) Services	\$558,000,442	\$17,876,267	
72	(370) Meters	\$193,566,419	\$7,473,226	
73	(371) Installations on Customer Premises	\$16,848,457	\$679,735	
74	(372) Leased Property on Customer Premises	\$0	\$0	
75	(373) Street Lighting and Signal Systems	\$219,377,739	\$8,950,366	
76	(374) Asset Retirement Cost for Distribution Plant	\$1,407,126	(\$1,741,516)	
77	TOTAL Distribution Plant (Enter Total of lines 62 thru 76)	\$7,556,268,299	\$477,465,984	
78	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT			
79	(380) Land and Land Rights			
80	(381) Structures and Improvements			
81	(382) Computer Hardware			
82	(383) Computer Software			
83	(384) Communication Equipment			
84	(385) Miscellaneous Regional Transmission and Market Operation Plant			
85	(386) Asset Retirement Costs for Regional Transmission and Market Oper			
86	TOTAL Transmission and Market Operation Plant (Total line 79 thru 86)	0	0	
87	6. GENERAL PLANT			
88	(389) Land and Land Rights	2,341,028	0	
89	(390) Structures and Improvements	125,949,878	20,792,333	
90	(391) Office Furniture and Equipment	16,877,486	778,900	
91	(392) Transportation Equipment	8,063,206	0	
92	(393) Stores Equipment	1	0	
93	(394) Tools, Shop and Garage Equipment	51,686,173	3,543,415	
94	(395) Laboratory Equipment	18,815,640	4,629,667	
95	(396) Power Operated Equipment	279,275	0	
96	(397) Communication Equipment	73,605,140	11,605,717	
97	(398) Miscellaneous Equipment	43,826,721	(1,326,250)	
98	SUBTOTAL (Enter Total of lines 71 thru 80)	341,444,548	40,023,782	
99	(399) Other Tangible Property	0		
100	(399.1) Asset Retirement Costs for General Plant	404,347	0	
101	TOTAL General Plant (Enter Total of lines 98, 99 and 100)	341,848,895	40,023,782	
102	TOTAL (Accounts 101 and 106) (lines 5,47,60,77,86,101)	11,903,170,254	821,246,489	
103	(102) Electric Plant Purchased (See Instr. 8)			
104	(Less) (102) Electric Plant Sold (See Instr. 8)			
105	(103) Experimental Plant Unclassified			
106	TOTAL Electric Plant in Service (Enter Total of lines 102 thru 105)	11,903,170,254	821,246,489	

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) [x] An Original (2) [] A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023		
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			\$1,935,420	(346)	43
			\$0	(347)	44
			\$0	(348)	45
\$0	\$0	\$0	\$1,935,420		46
\$0	\$0	\$0	\$1,935,420		47
					48
(\$1,057)	\$0	\$0	\$114,238,309	(350)	49
\$0	\$0	\$0	\$1,124,967	(351)	50
(\$61,820)	\$0	\$67,083	\$71,401,367	(352)	51
(\$4,944,285)	\$0	(\$884,415)	\$1,633,287,265	(353)	52
(\$148,938)	\$0	\$0	\$128,413,115	(354)	53
(\$4,026,930)	\$0	\$0	\$1,207,126,399	(355)	54
(\$2,094,105)	\$0	\$0	\$877,889,949	(356)	55
\$0	\$0	\$0	\$42,727,660	(357)	56
(\$227,177)	\$0	\$106,684	\$176,559,751	(358)	57
\$0	\$0	\$0	\$16,336,732	(359)	58
(\$10,348)	\$0	\$0	\$525,891	(359.1)	59
(\$11,514,660)	\$0	(\$710,649)	\$4,269,631,405		60
					61
\$0	\$0	\$0	\$72,082,308	(360)	62
(\$20,526)	\$0	\$2,011,820	\$56,175,088	(361)	63
(\$2,635,709)	\$0	(\$1,301,172)	\$1,049,995,044	(362)	64
\$0	\$0	\$0	\$5,685,662	(363)	65
(\$6,300,501)	\$0	\$0	\$1,494,435,992	(364)	66
(\$7,689,012)	\$0	\$4,407	\$1,697,920,366	(365)	67
(\$2,053,896)	\$0	\$0	\$324,534,160	(366)	68
(\$3,223,390)	\$0	\$0	\$895,688,741	(367)	69
(\$76,360,726)	(\$6,163,056)	\$0	\$1,311,046,900	(368)	70
(\$2,130,695)	\$0	\$0	\$573,746,014	(369)	71
(\$3,501,669)	\$0	\$0	\$197,537,976	(370)	72
(\$181,998)	\$0	\$0	\$17,346,194	(371)	73
\$0	\$0	\$0	\$0	(372)	74
(\$32,261,882)	\$0	(\$335,388)	\$195,730,835	(373)	75
(\$63,370)	\$1,351,884	\$0	\$954,124	(374)	76
(\$136,423,374)	(\$4,811,172)	\$379,667	\$7,892,879,404		77
					78
				(380)	79
				(381)	80
				(382)	81
				(383)	82
				(384)	83
				(385)	84
				(386)	85
0	0	0	0		86
					87
0	0	0	2,341,028	(389)	88
(2,454,842)	0	(1,053,251)	143,234,118	(390)	89
(2,955,832)	0	1,053,251	15,753,805	(391)	90
0	0	0	8,063,206	(392)	91
0	0	0	1	(393)	92
(1,819,374)	0	0	53,410,214	(394)	93
(949,101)	0	0	22,496,206	(395)	94
0	0	0	279,275	(396)	95
(597,071)	0	330,983	84,944,769	(397)	96
(3,299)	0	0	42,497,172	(398)	97
(8,779,519)	0	330,983	373,019,794		98
			0	(399)	99
(409)		0	403,938	(399)	100
(8,779,928)	0	330,983	373,423,732		101
(156,717,962)	(4,811,172)	1	12,562,887,611		102
				(102)	103
					104
			0	(103)	105
(156,717,962)	(4,811,172)	1	12,562,887,611		106

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
ELECTRIC PLANT LEASED TO OTHERS (Account 104)					
1. Report below the information called for concerning electric plant leased to others.					
2. In column (c) give the date of Commission authorization of the lease of electric plant to others.					
Line No.	Name of Lessee (Designate associated companies with a double asterisk) (a)	Description of Property Leased (b)	Commission Authorization (c)	Expiration Date of Lease (d)	Balance at End of Year
1	Mill Street Hydro	Land and Water Rights	2/19/1919	12/14/2026	\$104,999
2		Watertown, NY			
3		Authorized by NYS PSC			
4		Case 10150			
5					
6	Hydro Development Group, Inc	Hydroelectric Plant and Land	12/16/1993	12/31/2023	390,790
7		Rights			
8		Theresa, NY			
9		Authorized by NYS PSC			
10		Case 28629			
11					
12	Hydro Development Group, Inc	Hydroelectric Plant and Land	12/16/1993	12/31/2023	415,014
13		Rights, Watertown, NY			
14		Authorized by NYS PSC			
15		Case 28689			
16					
17	Union Falls Hydropower	Hydroelectric Plant and Land	09/15/1986	06/30/2024	7,705
18	Limited Partnership	Rights, Town of Black Brook, NY			
19		Authorized by NYS PSC			
20		Case 28689			
21					
22	Middle Falls Limited Partnership	Hydroelectric Plant and Land	08/19/1988	04/25/2029	514,603
23		Rights, Town of Easton and			
24		Greenwich			
25		Authorized by NYS PSC			
26		Case 88-E-087			
27					
28	South Glens Falls Limited	Water and Land Rights	12/17/1991	09/20/2034	710,562
29		Village of South Glens Falls			
30		Case 91-E-1119			
31	Northern Electric Power	Land and Water Rights, Former	12/17/1991	11/20/2035	280,334
32	Company, L.P.	Hudson Falls Hydro Station			
33		Authorized by NYS PSC			
34		Case 91-E-1119			
35					
36	Northern Electric Power	Land and Water Rights, Former	12/17/1991	11/20/2035	597,878
37	Company, L.P.	Moreau Hydro Station			
38		Town of Moreau			
39		Authorized by NYS PSC			
40		Case 91-E-1119			
41					
42					
43					
44					
45					
46					
47	TOTAL				\$3,021,885

Name of Respondent Niagara Mohawk Power Corpora		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)				
<p>1. Report below descriptions and balances at end of the year for each projects in process, of construction (107). for Electric, Gas and Common, respectively.</p> <p>2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstration (see Account 107 of the Uniform System of Accounts).</p> <p>3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.</p>				
Line No.	Description of Each Project for Electric, Gas and Common, respectively (a)		Construction Work in Progress-Electric/Gas (Account 107) (b)	
1	<u>Electric</u>			
2				
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18	From Insert Page		1,082,682,963	
19		Subtotal	1,082,682,963	
20				
21	<u>Gas</u>			
22				
23				
24				
25				
26				
27				
28				
29				
30	From Insert Page		124,984,018	
31		Subtotal	124,984,018	
32				
33	<u>Common</u>			
34				
35				
36				
37				
38				
39				
40				
41	From Insert Page		25,472,637	
42		Subtotal	25,472,637	
43	TOTAL		1,233,139,618	

CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)

DISTRIBUTION

1	Temple Station Rebuild	27,302,387
2	NY Electric Central AMI Meters	24,108,431
3	NY AMI Electric Central-UPA Meter	14,251,729
4	Station 53 Remove and Install 3 tra	10,565,842
5	State Street Cable Relocations per	9,044,793
6	Station 083-Welch St-Indoor Refurb	8,997,397
7	Buffalo Station 122 - New	8,311,330
8	I-81 Contract 3- DOT - Loc-I-81 UG	7,736,044
9	Station 3012 23-13kV	5,445,965
10	Buffalo Station #32 Indoor Rebuild	5,330,678
11	Prospect Hill Replc Metalclad	4,329,837
12	LMR Land Mobile Radio Sys FY21D	4,122,542
13	Temple Station Purch 2 Cont Houses	4,080,724
14	Corliss Park-Replc Transformer	3,806,739
15	Ruth Rd Station Asset Rplcment	3,461,825
16	DOT - Loc-I-81 UG distribution relo	3,395,617
17	Station #38 Buffalo Rebuild	3,051,977
18	Van Dyke Station - New Station	2,900,086
19	Station 162 Metalclad Replacement	2,297,656
20	Curry Rd Stationj Replace TRF#2	2,219,653
21	Rock City - Rebuild	2,219,521
22	Dist Electric Serv - Complex Reside	2,216,333
23	TROY NETWORK SECONDARY CABLE REPLAC	2,205,227
24	Distribution Electric Service Comme	2,056,670
25	UG Front Lot - Station 32 Rebuild F	2,037,482
26	Sodeman Road 51 - State Hwy 29 Tie	2,023,751
27	Buffalo St 40 - EMS/RTU Installx	1,851,384
28	Radio Capital Expenditures	1,741,646
29	Third Party Attach Request - Dist O	1,727,533
30	Buffalo St 26 - EMS/RTU Instatl	1,688,268
31	Sonora Way Expand Station Footprint	1,598,164
32	Cicero Station New115kV Station	1,561,037
33	Rplc P#19, doghouses with minipads,	1,533,627
34	Distribution Electric Reliability	1,509,010
35	NY AMI Electric Central-UPA Install	1,439,400
36	Bison City Rod & Gun Environmental	1,433,293
37	Albany Spare Procure Transformer	1,375,220
38	36_39_34258 - See Scope - Washingto	1,336,197
39	Dist Elec Load Rel: New Terminal FD	1,331,501
40	Kenmore Station 22 - New 2MW energy	1,324,938
41	INVP 3617F PS - NIMOE	1,302,332
42	DEW22_Lancaster TLS	1,269,943
43	Secondary Ntwk Cable Replace WNY	1,263,415
44	INVP 5773D NYISO PMU Requirem	1,251,799
45	OpTel - DWDM - West	1,243,933
46	Station 79 Rebuild	1,232,777
47	Station 080-Eighth St-Indr Rebuild	1,214,592
48	Lasher Road 53 - Charlton Road Rebu	1,199,804
49	Sonora Way Conversion/Make Ready, S	1,185,406
50	5053 priority D3C Computapole inspe	1,106,644
51	Liberty Station Install TB5	1,104,801
52	Riverside 12/16/20MVA Spare TRF	1,070,588

CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)

1	Brady 95756 - Linden St Rebuild Con	1,061,874
2	OH FRONT LOT/REAR LOT - New 13.2KV	1,054,861
3	Mobile Port Sub #3 Old Gardenville	1,053,100
4	Mumford Station 115kV Thermal Upgra	1,047,480
5	DC&I VVO Eng. Charges Only	1,045,134
6	Lakeville Retirement to Sonora Way;	1,043,581
7	UNY WHSE&IR CAP PROJ-BLNKT	1,034,112
8	UG 7500 STEPHENSON AVE. - 13.2KV CA	1,011,464
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CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)		
1		
2		
3	Minor Projects	197,653,386
4	Subtotal	409,422,480
5		
6	TRANSMISSION	TRANSMISSION
7	New 345kV Line 12-Adirondack-Marcy	132,857,091
8	T1260/T1270 141/142 Gardenville - D	56,117,761
9	New 345kV Line 11 - AustinRd-Edic	43,580,312
10	Oswego Steam Station 345kV Asset Se	39,702,087
11	T2350 Nine Mile-Clay #8, 345 KV Pri	25,071,067
12	New 345kV Line 13-Adirondack-Austin	17,431,955
13	#30 Line Reconductoring Project - E	14,749,667
14	T5080-T5940 Transmission Rehab/buil	12,023,681
15	Gardenville Line Rebuild - Pre Eng	10,403,320
16	T1160-T1170 Transmission Emergency	8,658,839
17	T3220 - Transmission Rehab/build/Re	8,290,928
18	Kensington Terminal #4 TRF Asset	8,090,542
19	Elm St Station - RPLC TR2	7,255,298
20	Edic Substation Protection Migratio	7,116,443
21	Woodlawn Station Rebuild	6,808,214
22	Queensbury Transformer/Asset Replac	6,026,778
23	T3120 Coffeen to Black River 3 Stru	5,570,802
24	Sub-Transmission Rehab/Build/Rebuil	5,029,872
25	Computapole inspection WR for feede	4,888,760
26	Gardenville- Dunkirk 141,142 Refurb	4,796,996
27	Albany Steam Rplc OCBs/CVTs/SW	4,765,464
28	Menands New Control Building	4,736,650
29	T6520 priority T3C Computapole insp	4,735,004
30	T2680 Teall - Oneida #5 WPC	4,501,360
31	T5750-1 priority T3C Computapole in	4,342,044
32	Land - Gardenville-Dunkirk 141/42	4,303,277
33	Mohican Station Rplc existing 115kV	4,014,718
34	T5770 Transmission Emergency Repair	3,845,113
35	Maplewood #19/#31 Reconductoring	3,701,892
36	T1510 ACR Lockport-Batavia 112	3,378,507
37	Hoosick Station Rplc Exist 115kV	3,182,542
38	Terminal Station 651 Rebuild	3,124,803
39	T6500 Transmission Emergency Repair	3,115,577
40	Batavia Replace 5 OCBs	2,991,620
41	T3210 - Transmission Rehab/build/Re	2,832,778
42	S7350 Transmission Rehab/build/Rebu	2,815,588
43	T5800 Stoner to Rotterdam 12 Insula	2,808,473
44	Mortimer Station Bus Tie 115kV	2,642,350
45	T1120 T1130 Dupont - Packard 183/18	2,611,927
46	T2420 Oswego - Lafayette #17, EDIS	2,588,349
47	Little Falls New Substation	2,336,768
48	Terminal Station Control House	2,318,690
49	Oswego Steam Station - 345kV Cntrl	2,261,844
50	Deerfield - Schuyler 22 Relocation	2,215,378
51	Queensbury Rplc 34.5 kV OCB&TB2	2,077,152
52	Golah Station-Minor Rebuild	1,953,206
53	T6610/T6630 Dunkirk - Laona #161/#1	1,897,913
54	T2710 Tiden - Cortland #18 WPC	1,895,583

CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)		
1	A6088 610 Tap to Slade Rd Sta 207 b	1,870,584
2	T4020-T4030 TRANS ELECTRIC EMERCY	1,860,900
3	111 UG Reconductoring	1,782,183
4	Menands- New Control Building	1,758,852
5	T3320/T3330 Taylorville- Boonville	1,755,684
6	T1820-T6020 Transmission Rehab/buil	1,718,741
7	Hoosick Station New Control House	1,688,692
8	T5450 priority T3C Computapole insp	1,540,834
9	Scriba Station Microwave	1,537,159
10	T6510-6 Transmission Rehab/build/Re	1,454,848
11	SE Batavia-Line Relay Replacement	1,369,289
12	Yahnundasis - Porter #3 EDIS Reques	1,350,240
13	Brown Falls Expand Upper Yard	1,348,980
14	Gardenville Mobile Capacitor Bank	1,338,817
15	SPC Project Team Charges	1,335,452
16	Lighthouse Rd Relocation Asset Sepe	1,316,781
17	Packard Station Bus/Reconfig	1,313,273
18	Access Rd Mt.Defiance seg	1,302,689
19	T1850 Transmission Rehab/build/Rebu	1,287,338
20	T7100-T7200 Transmission Rehab/buil	1,286,242
21	Rock City Falls Tap to W Milton New	1,282,706
22	Woodlawn-Control Building	1,281,180
23	Gard-Dunk 151 152 Culvert 36 DF	1,272,552
24	Land-Edic Substa Expansion Marcy	1,268,211
25	Woodlawn-Control Building	1,247,973
26	Marshville Station Rplc TR1/TR2	1,212,036
27	Knapp Storage Building	1,182,840
28	T1850 Transmission Rehab/build/Rebu	1,176,699
29	T1590 Mortimer-Pannell 24 ACR	1,161,168
30	T2710 Tilden - Cortland Line #18 Co	1,156,400
31	Woodlawn Station Control House Rebu	1,151,464
32	Grooms Road to Forts Ferry #13 CCR	1,141,278
33	Homer Hill Station Replc 115kV Asse	1,111,164
34	LaFayette Station Rplc Brk R915	1,110,249
35	LighthouseHillConceptualEngineering	1,105,357
36	Minor Projects	112,716,645
37	Subtotal	673,260,483
38	Subtotal Electric	1,082,682,963
39	GAS	
40	Gas Main Repl-Condition/Reliability	20,096,754
41	Gas-Sys Improvement/Enhancement(NY)	9,078,228
42	Capital Corrosion WO# - NIMO	7,091,498
43	Moreau CNG Injection Site Upgrade	6,783,716
44	Rep 1" Metal Serv w/1" PL - NY	5,142,508
45	Taft Road GRS Replacement	4,945,614
46	GRS 924-402, Delaware Replacement	4,712,477
47	Gas Main Repl/City State Constructi	2,845,855
48	PL-52 IMP ILI Enablement	2,432,223
49	NY AMI Gas Central	2,398,325
50	OPP Vickerman Hill	1,985,203
51	Gas Meter Purchase Blkt- NM	1,793,236
52	Rep 1.5" Metal Serv w/ 1" PL - NY	1,563,238
53	IMP PL-48 Watertwn Feed ILI-able	1,292,732
54	GRS 924-335 East Greenbush Take OPP	1,213,994
55	Gas - Repl Sm Mtr NM - NYC	1,120,207
56	GRS-924-805, Luther St Rebuild	1,020,349
57		
58		
59		
60	Minor Projects	49,467,861
61	Subtotal	124,984,018
62	COMMON	
63	5210 - General Tools & Equipment	5,954,331
64	CAM21_Garage Modification	3,719,509
65	HCBI 22_Meter & Test Alterations	3,320,677

CONSTRUCTION WORK IN PROGRESS-ELECTRIC AND GAS (Account 107)		
1	HCB19_Bldg 1 Roof Replacement	1,807,277
2	HCB24_Bldg2 Warehouse Rd Paving	1,703,445
3	ROM19_Roof Replacement	1,225,618
4		
5		
6		
7		
8		
9		
10		
11		
12	Minor Projects	7,741,780
13		
14		
	Subtotal	25,472,637

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
CONSTRUCTION OVERHEADS ELECTRIC, GAS AND COMMON				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads, for electric, gas and common operations respectively.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction, for electric, gas and common operations respectively.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs for electric, gas and common operations respectively.</p>				
Line No.	Description of Overhead (a)			Total Amount Charged for the Year (b)
1	<u>Electric</u>			
2				
3				
4				
5				
6				
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8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18	From Insert Pages			162,425,464
19		Subtotal		\$162,425,464
20	<u>Gas</u>			
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31	From Insert Pages			64,227,206
32		Subtotal		\$64,227,206
33	<u>Common</u>			
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45		Subtotal		-
46	TOTAL			\$226,652,670

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
CONSTRUCTION OVERHEADS ELECTRIC, GAS AND COMMON				
<p>1. List in column (a) the kinds of overheads according to the titles used by the respondent. Charges for outside professional services for engineering fees and management or supervision fees capitalized should be shown as separate items.</p> <p>2. On page 218 furnish information concerning construction overheads, for electric, gas and common operations respectively.</p> <p>3. A respondent should not report "none" to this page if no overhead apportionments are made, but rather should explain on page 218, the accounting procedures employed and the amounts of engineering, supervision and administrative costs, etc., which are directly charged to construction, for electric, gas and common operations respectively.</p> <p>4. Enter on this page engineering, supervision, administrative, and allowance for funds used during construction, etc., which are first assigned to a blanket work order and then prorated to construction jobs for electric, gas and common operations respectively.</p>				
Line No.	Description of Overhead (a)	Total Amount Charged for the Year (b)		
<u>Electric</u>				
1	Distribution			
2	Base Labor	60,624,971		
3	Consultants	1,389,118		
4	Contractors	5,171,132		
5	Employee Expenses	3,526,592		
6	Materials	22,887,681		
7	Other Employee Benefit	25,869,761		
8	Overtime	2,242,646		
9	Pension and OPEB	3,219,147		
10	Transportation	10,123,430		
11				
12				
13				
14				
15	Subtotal	135,054,478		
16	Transmission			
17	Base Labor	14,073,415		
18	Consultants	581,331		
19	Contractors	1,313,715		
20	Employee Expenses	724,265		
21	Materials	2,914,943		
22	Other Employee Benefit	6,334,019		
23	Overtime	300,057		
24	Pension and OPEB	737,085		
25	Transportation	392,156		
26				
27				
28				
29				
30	Subtotal	27,370,986		
31				
32	Subtotal Electric	162,425,464		
33	<u>GAS</u>			
34	Base Labor	24,265,129		
35	Consultants	511,278		
36	Contractors	11,391,984		
37	Employee Expenses	1,386,234		
38	External Interest	569		
39	Materials	10,807,907		
40	Other Employee Benefit	10,546,325		
41	Overtime	1,064,564		
42	Pension and OPEB	1,346,032		
43	Transportation	2,907,184		
44				
45	Subtotal Gas	64,227,206		
46				
47	<u>Common</u>			
48				
49	Subtotal Common	-		
50				
51	Total	\$226,652,670		

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
GENERAL DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURE			
1. For each construction overhead explain: (a) the nature and extent of work, etc. the overhead charges are intended to cover, (b) the general procedure for determining the amount capitalized, (c) the method of distribution to construction jobs, (d) whether different rates are applied to different types of construction, (e) basis of differentiation in rates for different types of construction, and (f) whether the overhead is directly or indirectly assigned (Paper Copy Only).		2. Show below the computation of allowance for funds used during construction rates, in accordance with the provisions of Electric Plant Instructions 3(17) of the U. S. of A., if applicable. 3. Where a net-of-tax rate for borrowed funds is used, show the appropriate tax effect adjustment to the computations below in a manner that clearly indicates the amount of reduction in the gross rate for tax effects.	
Description of Each Construction Overhead for Electric, Gas and Common, respectively			
<p><i>Construction Overheads consist of Burdens and Capital Overhead charges that get allocated to projects monthly. See below for a discussion of Burdens and Construction Overheads.</i></p> <p>Burdens The development of the burden rate is conducted using historical data from the SAP GL. The cost elements comprise the cost base for the allocation formula. Once established, the burden rate gets loaded into SAP for monthly allocation.</p> <p>401K Match Burden Thrift Costs for Company 401K match are allocated to construction on the basis of direct labor charged thereto.</p> <p>Other Post Retirement FAS 106 OPEBS and Pension Burden: Costs for Other Post Retirement benefits and Pension Costs are allocated to construction on the basis of direct labor charged thereto.</p> <p>Group Insurance, Healthcare, Workers' Compensation Burden Costs consisting of Group Life, Workers Compensation Insurance and Hospitalization, Surgical and Medical Insurance are charged to construction on the basis of direct labor charged thereto.</p> <p>Payroll Taxes Burden: Costs for Payroll Taxes are allocated to construction on the basis of direct labor charged thereto.</p> <p>Variable Pay Management Incentive Compensation Burden: Costs for Incentive Compensation are allocated to construction on the basis of direct labor charged thereto.</p> <p>Paid Time Not Worked: Costs for paid absence time such as holidays, company sickness time, etc., are allocated to construction on the basis of direct labor charged thereto.</p> <p>Variable Pay Non Management Gainsharing Burden: Costs for Variable Pay Non-Mgmt Gainsharing are allocated to construction on the basis of direct labor charged thereto.</p> <p>Stores Handling: This burden represents a percentage applied to each Materials and Supplies issue withdrawn from stock and represent the costs incurred in operating various storerooms. These handling charges include purchase, storage, handling, and distribution of materials and supplies.</p> <p>Supervision and Administrative Burden (S&A): Supervision and Administrative Burden (S&A): A monthly accrual for operating company back office charges supporting employees such as Accounting, Finance, Human Resources, Information Technology, Facilities, Legal, etc. to fully load intercompany or billable charges to 3rd party orders. S&A is a labor based burden with the offset charged to revenue.</p> <p>Capital Overhead Clearing: Is a pool of costs representing functions that provide direct support of the construction program, such as Construction Supervision, Engineering and Plant Accounting. Direct charging labor and related support expenditures to each individual work order is not always practical or cost effective to do so. This is because of the tremendous volume of work orders that are supported by these functions every month. In those instances, where approval has been obtained by the Plant Accounting department, the use of the Capital Overhead Clearing account is an approved means by our Regulators of capitalizing direct support costs.</p>			
FUNDS USED DURING CONSTRUCTION RATES			
For line 1(5), column (d) below, enter the rate granted in the last rate proceeding. If such is not available, use the average rate earned during the preceding three years.			
1. Components of Formula (Derived from actual book balances and actual cost rates):			
Line No.	Title	Amount	Capitalization Ratio (Percent)
	(a)	(b)	(c)
1	Average Short-Term Debt	0	
2	Short-Term Interest	5.06%	
3	Long-Term Debt	4,224,158,809	50.79%
4	Preferred Stock	28,984,701	0.35%
5	Common Equity	4,063,156,931	48.86%
6	Total Capitalization	8,316,300,441	100.00%
7	Average Construction Work in Progress Balance	753,685,458	
2. Gross Rate for Borrowed Funds			
=> $s(S/W)+d(D/D+P+C)(1-S/W) = 1.78\%$			
3. Rate for Other Funds			
=> $(1-SW)[p(P/D+P+C)+c(C/D+P+C)] = 4.41\%$			
4. Weighted Average Rate Actually Used for the Year:			
a. Rate for Borrowed Funds -		=> 2.59%	
b. Rate for Other Funds -		=> 3.33%	

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					
<p>1. Explain in a footnote any important adjustments during year.</p> <p>2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.</p> <p>3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.</p> <p>4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.</p>					
Section A. Balances and Changes During Year					
Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased to Others (e)
1	Balance Beginning of Year	\$3,461,215,637	\$3,460,368,285	\$0	\$847,352
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	296,193,787	296,193,787		
4	(403.1) Depreciation Expense for Asset Retirement Costs	0			
5	(413) Exp. of Elec. Plt. Leas. to Others	30,094			30,094
6	Transportation Expenses-Clearing	0			
7	Other Clearing Accounts	0			
8	Other Accounts (Specify):	5,822,759	5,822,759		
9	Common	0			
10	TOTAL Deprec. Prov. for Year (Total of lines 3 thru 8)	302,046,640	302,016,546	0	30,094
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	162,806,890	162,806,890		
13	Cost of Removal	80,542,789	80,542,789		
14	Salvage (Credit)	22,415,941	22,415,941		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	220,933,738	220,933,738	0	0
16	Other Dr. or Cr. Items (Describe):	(395,110)	(395,110)		
17	Transfers	(5,822,759)	(5,822,759)		
18	Book Cost or Asset Retirement Costs Retired	74,127	74,127		
19	Balance End of Year (Enter Total of lines 1, 10, 15, 16 and 18)	3,536,036,543	3,535,159,097	0	877,446
Section B. Balances at End of Year According to Functional Classifications					
20	Steam Production	\$0	\$0	\$0	
21	Nuclear Production	0			
22	Hydraulic Production - Conventional	877,446			877,446
23	Hydraulic Production - Pumped Storage	0			
24	Other Production	618,205	618,205		
25	Transmission	812,515,500	812,515,500		
26	Distribution	2,504,485,393	2,504,485,393		
27	Regional Transmission and Market Operations	0	0		
28	General	217,539,999	217,539,999		
29	TOTAL (Enter Total of lines 20 thru 28)	\$3,536,036,543	\$3,535,159,097	\$0	\$877,446

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

FOOTNOTES

Other debits and Credits represents ARO adjustments.

On page 219, Line 8 & 17: Other Accounts - The \$5,822,759 is depreciation of the common segment. It is included in line 8 and then transferred out in line 17.

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NONUTILITY PROPERTY (Account 121)				
<p>1. Give a brief description and state the location of nonutility property included in Account 121.</p> <p>2. Designate with a double asterisk any property which is leased to another company. State name of lessee and whether lessee is an associated company.</p> <p>3. Furnish particulars (details) concerning sales, purchases, or transfers of Nonutility Property during the year.</p> <p>4. List separately all property previously devoted to public service and give date of transfer to Account 121, Nonutility Property.</p> <p>5. Minor items (5% of the Balance at the End of the Year for Account 121 or \$100,000, whichever is less) may be grouped by (1) previously devoted to public service (line 44), or (2) other nonutility property (line 45).</p>				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Purchases, Sales, Transfers, etc. (c)	Balance at End of Year (d)
1	Scandaga Reservoir Assessments - Hadley and Stillwater	1,245,051		1,245,051
2	Development, E-145 (Town of Hadley)			
3				
4	Former Fort Edward Hydro Plant, E-309 (Village of Fort Edward)	741,634		741,634
5	Transferred to A/C 121 in January, 1979			
6				
7	Rome Sentinel Purchase .54 Acres of Land (City of Rome)	359,190		359,190
8				
9	Town of Bellmont	5,393,619		5,393,619
10				
11	City of Saratoga Springs	1,037,807		1,037,807
12				
13	Town of Hadley	225,616		225,616
14				
15	Town of Amherst	308,650		308,650
16				
17	City of Fulton	126,673		126,673
18				
19	T WATERTOWN	401,659		401,659
20				
21				
22				
23				
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38				
39				
40				
41	Minor Item Previously Devoted to Public Service	1,644,394	(18,718)	1,625,676
42	Minor items- Other Nonutility Property	96,308		96,308
43	TOTAL	11,580,601	(18,718)	11,561,883

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INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1)					
<p>1. Report below investments in Account 123.1, Investment in Subsidiary Companies.</p> <p>2. Provide a subheading for each company and list thereunder the information called for below. Subtotal by company and give a total in columns (e), (f), (g) and (h).</p> <p>(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.</p> <p>(b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal.</p> <p>3. Report separately the equity in undistributed subsidiary earnings since acquisition. The total is column(e) should equal the amount entered for Account 418.1.</p>					
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	
1	NM Properties, Inc.	7/1/2003			
2	Common Stock, 3075 shares, \$1 par value			3,075	
3	Paid-in Capital			3,308,818	
4	Unappropriated Undistributed Subsidiary			(2,571,433)	
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41					
42	TOTAL Cost of Account 123.1	TOTAL			\$740,460

Name of Respondent Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
INVESTMENT IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)				
<p>4. For any securities, notes, or accounts that were pledged, designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge.</p> <p>5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number.</p> <p>6. Report column (f) interest and dividend revenues from investments, including such revenues from securities</p>		<p>disposed of during the year.</p> <p>7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if difference from cost) and the selling price thereof, not including interest adjustment includible in column (f).</p> <p>8. Report on Line 42, column (a) the total cost of Account 123.1.</p>		
Equity in Subsidiary Earnings for Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
42,576		3,075 3,308,818 (2,528,857)		1
				2
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				41
\$42,576	\$0	\$783,036	\$0	42

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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.

2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected - debited or credited. Show separately debits or credits to stores expense-clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments Which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	57,974,181	90,099,769	Electric/Gas
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	7,992,030	12,420,702	Electric
9	Distribution Plant (Estimated)	13,954,085	21,686,545	Electric/Gas
10	Regional Transmission and Market Operation Plant (Estimated)			
11	Assigned to - Other			
12	TOTAL Account 154 (Total of lines 5 thru 11)	79,920,296	124,207,016	
13	Merchandise (Account 155)			
14	Other Material and Supplies (Account 156)			
15	Nuclear Materials Held for Sale (Account 157) (Not applicable to Gas Utilities)			
16	Stores Expense Undistributed (Account 163)	(141,281)	(109,351)	
17				
18				
19				
20				
21	TOTAL Materials and Supplies (per Balance Sheet)	\$79,779,015	\$124,097,665	

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EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of loss, the date of Commission authorization to use Account 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
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18							
19							
20	TOTAL	\$0	\$0		\$0	\$0	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (Account 182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission authorization to use Account 182.2, and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING THE YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
23							
24							
25	Albany Loop Gas Pipeline Project (Authorized in Case 20-G-0381 effective July 2021)	4,622,215	-	407	-	4,622,215	
26							
27							
28							
29							
30							
31							
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48							
49	TOTAL	\$4,622,215	\$0		\$0	\$4,622,215	

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Transmission Service and Generation Interconnection Study Costs					
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study. 8. Report Data on a year-to-date basis.					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Q543- National Grid- Segment B - SWA	-	174	-	174
3	Q556 NA Transmission FSA	39,914	174	-	174
4	Q543 Segment B Knickerbocker PV FSA	7,370	174	-	174
5	Q945 Niagara Grid I Storage Project FES	5	174	-	174
6	Q1028 Raquette Lake Energy FES	2	174	-	174
7	Q1104 Brockport BESS FES	1,462	174	-	174
8	Q787 Levy Grid Battery Storage FSA	415	174	(1,232)	174
9	Q1125 NYPA N. NY Tx Project SIS	-	174	(56)	174
10	Q1134 Tracy Storage Project FES	4,791	174	-	174
11	Q1135 Homer Storage Project FES	1,541	174	-	174
12	Q947 Livonia BESS FSA	-	174	-	174
13	Q1212 Roosevelt Solar BESS FES	154	174	(9,090)	174
14	Q1217 New Boston Solar FES	3	174	-	174
15	Q1237 Sugar Maple BES Project FES	4,093	174	-	174
16	Q1233 Empire Reliability BES FES	97	174	-	174
17	Q883 Garnet Energy Center FES	2	174	(28,250)	174
18	Q1381 NY Nassau Storage Project FES	537	174	-	174
19	Q1394 NY Greenport 85 BESS FES	7,285	174	-	174
20	Q1383 NY Hudson Fairview Ave FES	14	174	(1,407)	174
21	Generation Studies				
22	Sunny Knoll Solar Q582 FSA	-	174	-	174
23	Q869 Tabletop Solar FES	21	174	-	174
24	Q494 Alabama Ledge Wind FSA	-	174	-	174
25	Q511 Ogdensburg FSA	-	174	-	174
26	Q932 Hatchery Solar FES	2	174	-	174
27	Q913 Manchester Solar FES	-	174	(7,747)	174
28	Q962 Beardslee Solar FES	6	174	-	174
29	Q1000 SunEast Flat Stone Solar FES	-	174	(2,723)	174
30	Q780 Johnstown Solar FSA	-	174	(1,097)	174
31	Q1029 Half Moon Solar Project FES	1,930	174	-	174
32	Q1027 Knickerbocker Solar FES	1,987	174	-	174
33	Q1030 NY109 Solar Project FES	21	174	(5,430)	174
34	Q1035 NY08 Solar Project FES	899	174	-	174
35	Q1031 Mill Point Solar FES	493	174	-	174
36	Q1039 Morris Solar Project FES	395	174	(5,844)	174
37	Q1047 Millers Grove Solar FES	-	174	(3,677)	174
38	Q1042 Fort Edward Solar NY53 FES	119	174	-	174
39	Q1038 Rotterdam Solar SRIS	-	174	(51)	174
40	Q853 NY16 Solar FSA	-	174	(6,937)	174

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Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Q1425 Pivot Woodsmen BESS FES	1,591	174	-	174
3	Q1426 Pivot Macvean BESS FES	277	174	-	174
4	Q1430 Van Buren Storage FES	431	174	-	174
5	Q1447 New Scotland BESS FES	2,581	174	-	174
6	Q1406 North Seneca Storage FES	8	174	(803)	174
7	Q1407 Crane Brook Solar Project FES	125	174	-	174
8	Q1233 Maplewood Energy Storage SIS	2,871	174	-	174
9	Q1405 Athens Energy Storage FES	3,489	174	-	174
10	Q1395 Raquette Lake Energy FES	(336)	174	-	174
11	Q1411 NY Johnstown 378 Storage FES	11	174	-	174
12	Q1391 Beck Solar Project FES	240	174	-	174
13	Q1305 Crystal Storage Project FES	4,052	174	-	174
14	Q1440 Gloversville Storage FES	(1,551)	174	-	174
15	Q1473 Leeds BESS Project FES	(244)	174	-	174
16	Q1463 NY Amsterdam 516 Storage FES	105	174	-	174
17	Q1474 NY Catskill 0 Rte 9W FES	-	174	-	174
18	Q1467 Homer Hill Storage FES	437	174	(439)	174
19	Q1313 Queensbury BESS Project FES	2,179	174	0	174
20	Q1487 Three Rivers Energy FES	(668)	174	0	174
21	Generation Studies				
22	Q1051 Transit Solar Project FES	(7,502)	174	-	174
23	Q1019 Marshville Solar Project FES	(1,411)	174	-	174
24	Q1052 Madison Solar Project FES	2,541	174	-	174
25	Q1059 Jatón Solar Project FES	6,064	174	-	174
26	Q1061 Teele Solar Project FES	12	174	(4,880)	174
27	Q1062 Tubolino Solar Proj FES	-	174	(3,694)	174
28	Q1063 Morrow Farms Solar FES	10	174	-	174
29	Q1077 Rutland Center Solar FES	13	174	(14,283)	174
30	Q1090 Westmorland Solar FES	246	174	-	174
31	Q1089 Flat Creek Solar FES	670	174	-	174
32	Q1098 Kingbird Solar Project FES	-	174	26	174
33	Q1103 Thousand Island Solar FES	575	174	-	174
34	Q879 Holley Road Solar SIS	2	174	-	174
35	Q1100 Ray Solar Project FES	450	174	-	174
36	Q1108 Bangor Solar FES	366	174	(11,458)	174
37	Q1109 Worth Wind FES	(401)	174	-	174
38	Q806 Limestone Solar SIS	250	174	(4,650)	174
39	Q1126 Richardson Solar Project FES	8,513	174	-	174
40	Q1120 Catskills Renewable FES	-	174	-	174

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Line No.	Description	Costs Incurred During Period	Account Charged	Reimbursements Received During the Period	Account Credited With Reimbursement
	(a)	(b)	(c)	(d)	(e)
1	Transmission Studies				
2	Q1488 Speckhardt Energy Storage FES	-639	174	-	
3	Q1465 Digihost Load Increase FES	(642)	174	-	
4	Q1484-Q580 STAMP Load Increase	(2,807)	174	-	
5	Q1486 NY WhitesboroWestmoreland FES	159	174	-	
6	Generation Studies				
7	Q1108 Bangor Solar FES	281	174	(254)	174
8	Q1109 Worth Wind FES	359	174	-	174
	Q806 Limestone Solar SIS	3,492	174	-	174
10	Q1126 Richardson Solar Project FES	575	174	(13,480)	174
11	Q1120 Catskills Renewable FES	559	174	(886)	174
12	Q1138 Wintergreen Solar Project FES	3,804	174	-	174
13	Q1130 Hoffman Falls Wind FES	873	174	(3,819)	174
14	Q1146 Champlain Solar FES	(1,751)	174	-	174
15	Q1136 Honey Ridge Solar FES	495	174	(4,621)	174
16	Q1140 Taproot Solar Project FES	31	174	(3,422)	174
17	Q1141 Twinleaf Solar Project FES	5,705	174	-	174
18	Q1150 Moss Ridge Solar FES	4,592	174	-	174
19	Q1151 York Run Solar FES	233	174	(163)	174
20	Q710 Horseshoe Solar FSA	132	174	(9,664)	174
21	Q780 CY21 FSA Part 1	127	174	(2,235)	174
22	Q1154 OYA Fort Plain Solar FES	36	174	-	174
23	Q1156 Cody Road Wind FES	91	174	(912)	174
24	Q1162 Ontario Valley Solar FES	1,484	174	(5,385)	174
25	Q1166 BR Benson Mines FES	533	174	-	174
26	Q885 Grassy Knoll Solar FSA	53	174	(595)	174
27	Q865 Flat Hill Solar FSA	52	174	(7,331)	174
28	Q774 Tracy Solar Project FSA	1	174	-	174
29	Q805 Oxbow Hill Solar FSA	51	174	(9,654)	174
30	Q950 Orleans Solar Project FSA	306	174	(236)	174
31	Q1165 West River Solar FES	-	174	(1,423)	174
32	Q1174 NY48 Diamond Solar FES	37	174	(7,276)	174
33	Q571 Heritage Wind FSA	1,622	174	(11,446)	174
34	Q864 NY38 Solar FSA	123	174	(2,042)	174
35	Q1173 Christmiller Solar FES	36	174	(4,327)	174
36	Q954 Empire Solar FSA	14	174	(710)	174
37	Q832 Hawthorn Solar FSA	16,564	174	(22,876)	174
38	Q901 Lacona Solar FSA	-	174	-	174
39	Q881 New Bremen Solar FSA	37	174	(626)	174
40	Q783 South Ripley Solar FSA	842	174	-	174

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Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Transmission Studies				
2	Q1521 IGTS Wright EMD Compress FES	(1,125)	174	-	
3	Q1535 New Scotland BES 1&2 FES	1,301	174	-	
4	Q1539 Mulberry Energy Storage FES	1,109	174	-	174
5	Q1520 Nile Energy Storage FES	(75)	174	-	174
6	Q1525 ELP Clay Storage FES	(842)	174	-	174
7	Q1533 Syracuse Energy Storage FES	(179)	174	-	174
8	Q1538 Kenmore BESS FES	1,764	174	-	174
9	Q1536 White Pine Phase 1 FES	354	174	-	174
10	Q1574 Cassiopeia Energy Center FES	1,638	174	-	174
11	Q1553 KCE NY 36 Solar FES	1,768	174	-	174
12	Q1566 Golden Knight Solar FES	1,270	174	-	174
13	Q1593 NY New Scotland Storage FES	1,340	174	-	174
14	Q1581 Mud Mill Storage FES	478	174	-	174
15	Q1582 Moreau Storage Project FES	777	174	-	174
16	Q1586 Basecamp BESS Project FES	805	174	-	174
17	Q1589 Lighthouse Energy Storage FES	1,034	174	-	174
18	Q1590 Icebox Energy Storage FES	1,138	174	-	174
19	Q1622 Hudson Energy Storage FES	427	174	-	174
20	Q1621 Porter Energy Storage FES	581	174	-	174
21	Q1580 Alcazar Energy Storage FES	145	174	-	174
22	Q1605 Eastwater Energy Storage FES	1,529	174	-	174
23	Generation Studies				
24	Q1182 Foothills Solar FES	(3,754)	174	-	174
25	Q1188 North Seneca Solar FES	2,925	174	(7,794)	174
26	Q1191 Gunns Corners Solar FES	(865)	174	-	174
27	Q1198 Stern Solar FES	1,189	174	-	174
28	Q1194 Crane Brook Solar FES	891	174	(3,074)	174
29	Q1210 Gunns Corners Solar 2 FES	(728)	174	-	174
30	Q972 Warner Hill Solar SRIS	(1,108)	174	-	174
31	Q1219 4972 Cicero Solar FES	24	174	-	174
32	Q1228 Cuba Wind Project FES	1,380	174	(2,002)	174
33	Q1227 18405 Scotch Ridge FES	1,138	174	(1,278)	174
34	Q1231 Mill Point Solar II FES	3,676	174	-	174
35	Q1236 Gravel Road Solar Project FES	(4,148)	174	(6,767)	174
36	Q1125 NYPA N. NY Tx Project FSA	8,561	174	(24,364)	174
37	Q1213 St Lawrence D&A Center FES	8,623	174	-	174
38	Q899 Scriba - Volney Series FSA	1,219	174	(2,514)	174
39	Q1249 Ruby Solar Project FES	(68)	174	-	174
40	Q1260 St. Regis River Project FES	(2,890)	174	-	174

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) [] An Original (2) [] A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Generation Studies				
2	Q1292 Hemlock Hollow Wind FES	1,861	174	-	174
3	Q1295 Putnam Mountain Solar FES	11	174	(3,768)	174
4	Q1294 Moran Solar Project FES	831	174	-	174
5	Q843 NY37 Solar FSA	3,667	174	-	174
6	Q1329 ELP Granby Solar II FES	1,975	174	(4,501)	174
7	Q1335 Hoffman Falls Wind FES	14,308	174	-	174
8	Q1336 Abrams Solar Project FES	1,229	174	-	174
9	Q1316 Bay Breeze Solar Project FES	4,059	174	-	174
10	Q1356 Bremen Solar Project FES	489	174	-	174
11	Q1354 Diamond Solar Project FES	(1,872)	174	-	174
12	Q1015 Somers Solar Project FSA	66,170	174	(49,111)	174
13	Q1420 Glove City Solar Project FES	3,875	174	-	174
14	Q1418 New Hartford Solar Farm FES	1,312	174	-	174
15	Q1423 Pivot Macvanean Solar FES	854	174	-	174
16	Q1424 Pivot Woodsmen Solar FES	(1,342)	174	-	174
17	Q1441 Lyons Falls Repowering FES	673	174	-	174
18	Q1452 Grass River Solar FES	3	174	-	174
19	Q1043 Portland Solar Proj SIS	2	174	-	174
20	Q1038 ELP Rotterdam Solar FSA	160	174	(253)	174
21	Q1062 Hounsfield Solar FSA	2	174	(127)	174
22	Q1061 Teele Solar Project FSA	31,332	174	(31,480)	174
23	Q1138 Wintergreen Solar Project SIS	4,235	174	(1,442)	174
24	Q1160 Arcade Solar SIS	(2,425)	174	-	174
25	Q1444 Hollyhock Solar Project FES	3	174	-	174
26	Q1445 Friendship Solar Farm FES	845	174	-	174
27	Q1059 Jatun Solar Project FSA	42,022	174	-	174
28	Q1470 SUNY Fabius Solar FES	1,263	174	-	174
29	Q1462 Kearsarge Gloversville FES	2,379	174	-	174
30	Q1458 TableTop Solar II FES	(1,528)	174	-	174
31	Q1018 Stone Mill Solar FSA	14,401	174	-	174
32	Q932 Hatchery Solar FSA	3,331	174	(1,946)	174
33	Q1039 Morris Solar Project FSA	33,483	174	(264)	174
34	Q1098 Kingbird Solar Project FSA	5,171	174	(493)	174
35	Q1496 Yellow Feather Energy FES	(4,788)	174	-	174
36	Q1502 Oswego Solar Project FES	423	174	-	174
37	Q1061 Teele Solar FSA	1,227	174	-	174
38	Q1151 York Run Solar Project FSA	165	174	-	174
39	Q1130 Hoffman Falls Wind CY FSA	375	174	-	174
40	Q1077 Rutland Center Solar CY FSA	1,010	174	(930)	174

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Generation Studies				
2	Q1483 Battle Hill Solar Project FES	1,403	174	-	174
3	Q1479 Cedar Lake Solar Project FES	-562	174	-	174
4	Q1489 Block Perch Solar Project FES	-897	174	-	174
5	Q932 Hatchery Solar Material Mod	94	174	(94)	174
6	Q1178 NY115 Newport Solar FSA	864	174	-	174
7	Q1103 Thousand Island Solar FSA	1,678	174	-	174
8	Q1141 Twinleaf Solar Project FSA	363	174	-	174
9	Q1174 NY48 Diamond Solar FSA	5,726	174	-	174
10	Q560 Deer River Wind Project FSA	4,669	174	-	174
11	Q1042 Fort Edwards Solar FSA	645	174	-	174
12	Q945 Niagara Grid 1 FSA	2,262	174	-	174
13	Q774 Tracy Solar Project FSA CY23	3,309	174	-	174
14	Q1527 Hollyhock Solar FES	(1,125)	174	-	174
15	Q1051 Transit Solar Project FSA	43,187	174	-	174
16	Q869 Tabletop Solar FSA	597	174	-	174
17	Q1518 Rush Solar & BESS FES	723	174	-	174
18	Q1524 Little Falls Solar & BESS FES	(445)	174	-	174
19	Q1477 Nine Mile Wind Farm FES	(4,236)	174	-	174
20	Q1136 Honey Ridge Solar CY FSA	791	174	-	174
21	Q1150 Moss Ridge Solar FSA	1,246	174	-	174
22	Q1194 Crane Brook Solar FSA	268	174	-	174
23	Q1236 Gravel Road Solar FSA	408	174	-	174
24	Q878 Pirates Island FSA CY23	10,061	174	-	174
25	Q995 Albama Solar Park FSA CY23	1,902	174	-	174
26	Q1552 Kettlebail Solar FES	913	174	-	174
27	Q1329 ELP Granby Solar II FSA	689	174	-	174
28	Q1562 Iris Bloom Solar FES	440	174	-	174
29	Q1550 KCE NY 35 Solar FES	1,154	174	-	174
30	Q1140 Taproot Solar SRIS	434	174	(433)	174
31	Q1544 Sage Creek Solar FES	1,473	174	-	174
32	Q1182 NY128 Foothills Solar FSA	3,385	174	-	174
33	Q1031 Mill Point Solar FSA	2,929	174	-	174
34	Q857 Columbia Solar FSA	111	174	-	174
35	Q860 Rosalen Solar FSA	783	174	-	174
36	Q871 Verona Solar FSA	461	174	-	174
37	Q1354 Diamond Solar Project SIS	4,313	174	-	174
38	Q1577 Gillie Brook Solar FES	1,724	174	-	174
39	Q1591 Cuba Solar Farm FES	669	174	-	174
40	Q806 Limestone Solar FSA	461	174	(322)	174

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
Transmission Service and Generation Interconnection Study Costs					
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	Generation Studies				
2	Q1607 117656 North Creek Solar FES	754	174		174
3	Q1146 Champlain Solar SIS	2,208	174		174
4	Q1108 Bangor Solar SIS	111	174		174
5	Q972 Warner Hill Solar FSA	612	174		174
6	Q960 Cobleskill Solar FSA	1,144	174		174
7					
8					
9					
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11					
12					
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27					
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31					
32					
33					
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35					
36					
37					
38	Total (Transmission)	94,591		(41,277)	
39	Total (Generations)	402,615		(328,785)	
40					

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
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OTHER REGULATORY ASSETS (Account 182.3)

- Report below the particulars (details) called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
- For regulatory assets being amortized, show period of amortization in column (a).
- Minor items (5% of the Balance at End of Year for account 182.3 or amounts less than \$100,000, whichever is less) may be grouped by classes.
- Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
- Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	Credits		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Deferred Environmental Restoration Costs	395,039,492	21,676,628	253	14,829,698	401,886,422
2	Regulatory Tax Asset	-	-	-	-	-
3	Storm Restoration Costs Deferred	275,660,042	112,742,973	456	1,419,772	386,983,243
4	Revenue Decoupling - Electric	-	-	-	-	-
5	Asset Retirement Obligation Regulatory Asset	11,470,792	1,940,824	108/411	2,323,486	11,088,130
6	Gas Adjustment Clause	40,443,870	141,078,991	804	160,464,628	21,058,233
7	Gas Futures - Gas Supply	20,570,408	55,583,747	244	51,466,607	24,687,548
8	Electric Swaps - Electric Supply	-	1,104,557,351	244	1,028,481,591	76,075,760
9	Transportation Adjustment Clause Imbalance Surcharge	-	-	-	-	-
10	Medicare Act Tax Benefit Deferral	800,177	-	-	-	800,177
11	Commodity Timing Impact	47,498,211	58,200,464	254/555	99,686,856	6,011,819
12	Clean Energy Standard	208,470	42,761,402	555	33,488,086	9,481,786
13	Rate Case Exp 2020 - Electric	352,613	37,001	928	389,614	-
14	Rate Case Exp 2020 - Gas	460,496	37,001	928	497,497	-
15	Interim Gass EE Def	4,181,703	162,142	431	-	4,343,845
16	Pension Benefits	-	118,462,717	184/253/926	118,462,717	-
17	Postretirement benefits other than pension	-	39,834,185	184/253/926	39,834,185	-
18	Deferral Summary Case 10-E-0050	904,516	-	-	-	904,516
19	RDM Revenue Decoupling - Gas	16,184,533	13,733,502	419/495	11,850,462	18,067,573
20	Excess AFUDC - Electric Plant in Service	6,597	-	407	6,597	-
21	Value of Distributed Energy Resources Def	-	55,497,773	908/555	35,006,069	20,491,704
22	Net Revenue Sharing Mechanism	1,243,813	4,306,651	495	5,550,464	-
23	Merchant Function Charge - Electric	-	-	-	-	-
24	Transmission Revenue Adjustment Clause	-	-	-	-	-
25	Electric Plant in Service Excess AFUDC	301,621	-	407	19,671	281,950
26	Pension Expense Deferred	-	92,265,775	254/926	92,265,775	-
27	OPEB Expense Deferred	-	-	-	-	-
28	Incentive Return on Retirement Funding	8,914	-	-	-	8,914
29	NYPA Residential Hydropower Benefit Reconciliation	-	1,987,799	555	1,655,189	332,610
30	Legacy Transition Charge	-	18,141,640	555	18,141,640	-
31	State Regulatory Tax Asset	-	-	-	-	-
32	Electricity Supply Reconciliation Mechanism	913,058	117,778,446	555	112,828,122	5,863,382
33	Reforming the Energy Vision Proj - Incr Cap	195,936	-	-	-	195,936
34	Reforming the Energy Vision Demo Proj - Incr O&M	5,497,497	352,588	-	-	5,850,085
35	Gas Safety Reliability Surcharge	79,109	123,465	495	83,152	119,422
36	REV Demo-Distributed Generator Interconnection Prot	-	-	-	-	-
37	Enhanced SBC Program Deferral - Elec	12,700,140	-	-	-	12,700,140
38	Vegetation Management Deferral	4,639,671	-	-	-	4,639,671
39	Dunkirk Settlement Deferral	16,365,518	-	-	-	16,365,518
40	Demand Response Programs Deferral	-	3,106,253	254	16,027	3,090,226
41	LED Facility Revenue/Charge Deferral	107,778	-	-	-	107,778
42	LED Dist Lost Delivery Revenue Deferral	77,765	-	-	-	77,765
43	LED Cost of Removal Deferral	176,168	-	-	-	176,168
44	Decorative LED-Facility Revenue/Charge Deferral	9,337	-	-	-	9,337
45	Decorative LED-Street Lighting RDM Deferral	1,371	-	-	-	1,371
46	LED Capital Investment tracker - Elec	549,637	-	-	-	549,637
47	Earnings Adjustment Mechanism - Elec	6,886,223	15,770,954	456/419	16,759,826	5,897,351
48	From Insert A	124,553,934	152,737,886	-	59,620,716	217,671,104
49	TOTAL	988,089,410	2,172,878,158		1,905,148,447	1,255,819,121

OTHER REGULATORY ASSETS (Account 182.3)						
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	Credits		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Earnings Adjustment Mechanism - Gas	22,206	579,398	495	203,567.00	398,037
2	Gas Safety Performance Metrics - PRA	1,476,037	-	-	-	1,476,037
3	Rate Case Expense 12-G-0202- Gas	-	-	-	-	-
4	Property Tax Expense Deferral- Elec	-	-	-	-	-
5	Property Tax Expense Deferral - Gas	-	-	-	-	-
6	Merchant Function Charge (MFC) - Imbalance - Gas	122,927	443,753	431/495	261,425	305,255
7	System Performance Adjustment	3,292,166	962,194	431/804	2,552,983	1,701,377
8	Positive Revenue Incentive	1,539,000	-	-	-	1,539,000
9	Management Audit - Electric	186,384	-	928	124,257	62,127
10	Management Audit - Gas	39,000	-	928	26,000	13,000
11	Residential Electric Vehicle Incremental Charge	71,910	50,743	-	-	122,653
12	ETIP Revenue Deferral - Gas	2,597,385	1,372,524	495	48,139	3,921,770
13	Advance Metering Infrastructure - Elec	1,002,481	-	-	-	1,002,481
14	Advance Metering Infrastructure - Gas	347,516	-	-	-	347,516
15	EV Make-Ready Cust Owned/Othr Costs	11,839,915	12,208,839	456	236,399	23,812,355
16	EV Make-Ready Impl. Costs	1,668,940	1,206,042	456	748,168	2,126,814
17	Community Distributed Generation Net Credit	-	-	-	-	-
18	GAC Imbalance	-	8,503,284	254/431/804	8,503,284	-
19	Energy Storage	84,503	4,321	-	-	88,824
20	Make Whole Provision impact - Electric	-	-	-	-	-
21	Make Whole Provision impact - Gas	-	-	-	-	-
22	Minor Storms	16,276,570	10,177,100	-	-	26,453,670
23	LPP Amortization	4,500,000	3,000,000	-	-	7,500,000
24	Inc. Tax Repair-Elec	19,797,794	-	-	-	19,797,794
25	Exogenous Event - Electric	15,579,301	534,534	456/419	16,018,231	95,604
26	Exogenous Event - Gas	3,552,958	53,955	495	3,600,542	6,371
27	EVMR Co. Owned Costs	97,499	158,869	-	-	256,368
28	Inc. Tax Repair-Gas	4,949,449	-	-	-	4,949,449
29	Merchant Function Charge - Gas	344,188	627,858	495	740,190	231,856
30	Phase I EAP Arrears reduction - Electric	26,716,515	2,784,152	456/904	8,473,205	21,027,462
31	Phase I EAP Arrears reduction - Gas	8,435,982	802,528	495/904	2,296,483	6,942,027
32	Reconnect Fees	13,308	-	-	-	13,308
33	Phase 2 EAP Arrears reduction - Electric	-	59,094,130	254/904	10,015,213	49,078,917
34	Phase 2 EAP Arrears reduction - Gas	-	17,691,219	254/904	2,221,398	15,469,821
35	Demand Response DCSM - Gas	-	743,306	-	-	743,306
36	RDM Elec Non-Current	-	12,180,477	254	1,624,064	10,556,413
37	Consultant DEI Gas	-	17,513	-	-	17,513
38	Consultant DEI Elec	-	46,328	-	-	46,328
39	CES Financ Backstop	-	2,005,889	431/555	1,927,168	78,721
40	Residential EV Managed Charging	-	1,058,249	-	-	1,058,249
41	2024 Rate Case Exp E	-	25,610	-	-	25,610
42	2024 Rate Case Exp G	-	25,610	-	-	25,610
43	Smart Path Connect-CWIP Incentive	0	16,379,461	-	0	16,379,461
44						
45						
46						
47						
48						
49						
50	TOTAL	124,553,934	152,737,886		59,620,716	217,671,104

Name of Respondent: Niagara Mohawk Power Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

<p>(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The environmental regulatory asset is to account for environmental costs that are recoverable from customers through approved regulatory recovery mechanisms and to act as an offset to the environmental reserve. The environmental regulatory asset balance represents the environmental costs (both estimated and actual costs not yet recovered) that will be recoverable from customers.</p>
<p>(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The objectives of accounting for income taxes are to recognize (a) the amount of taxes payable or refundable for the current year, and (b) deferred tax liabilities and assets for the future tax consequences of events that have been recognized in the Company's financial statements or tax returns.</p>
<p>(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>Section 12.1.12 of the Joint Proposal of 20-E-0380, the Company is authorized a base rate allowance of \$30 million each rate year. The Company will defer the difference between the base rate allowance and actual major storm incremental costs. Balance in this account represents Storm Restoration Costs that are allowed to be deferred by the Company with permission from the PSC for future recoveries based on various rate years offset by the storm base rate allowance.</p>
<p>(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The Company's Electric Tariff has a mechanism (PSC No. 220, Rule 57 effective July 1, 2021 per Section 3.4.9, rate case 20-E-0380) that permits the Company to defer the difference between target revenues for delivery services and actual billed delivery service revenues.</p>
<p>(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The Company recovers cost of removal through its depreciation rates, as such the Company defers recognition of the effects of the asset retirement obligation.</p>
<p>(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>This account represents the monthly the Gas Adjustment Clause (GAC) deferral. The GAC deferral entry takes into account the difference between (1) the actual gas cost recoveries from customers and (2) the actual gas costs incurred by the Company for gas purchased from suppliers. The deferral is filed annually for the period of September to August and submitted to the PSC by October 15th. After the filing is made, the balance is transferred to an imbalance regulatory deferral account and is recovered or refunded to customers in the next calendar period.</p>
<p>(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>As commodity costs, including realized gains and losses on commodity derivatives, are refunded to or recovered from customers through the Company's gas recovery mechanism, a regulatory asset or liability is recorded as an offset to the unrealized gain or loss on a derivative asset in accordance with ASC 980 under US GAAP.</p>
<p>(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>As commodity costs, including realized gains and losses on commodity derivatives, are refunded to or recovered from customers through the Company's electric cost recovery mechanism, a regulatory asset or liability is recorded as an offset to the unrealized gain or loss on a derivative asset in accordance with ASC 980 under US GAAP.</p>
<p>(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>This account represents the Refund/Surcharge for prior years' TAC (Transportation Adjustment Clause) imbalances (i.e. over/under collection). Dependent on the position/year of the imbalance amount, debits and/or credits can represent amortization of the imbalances and accrued interest on the declining balances. The account is filed annually for the period of September – August. Amortization of refund/surcharge occur from January to December and relate to prior GAC (Gas Adjustment Clause) Gas year September - August.</p>
<p>(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>This account represents asset related to Medicare Act Tax Benefit deferral to be recovered from customers. The Company's rate cases 12-E-0201 & 12-G-0202 includes the pro-rata allocation of deferral credits for this account. Effective April 2018, rate case 17-G-0239 required an additional pro rata allocation credit to create the Gas Rate Plan Deferral Credit. This mechanism is discontinued under case 17-G-0239.</p>
<p>(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>Purpose of this account is to reconcile commodity expense in a given month with commodity revenue in the same month, with the difference being collected from or returned to customers.</p>
<p>(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>On August 1, 2016, the PSC issued an order (Case 15-E-0302) to implement a Large-Scale Renewable Program and Clean Energy Standards (CES). Under this program, the Company is required to purchase the percentage of Renewable Energy Credits to support new renewable generation sources and Zero Emission Credits to support Zero-Emission-nuclear power from NYISERDA, recover costs from ratepayers through commodity charges on customer bills and reconcile costs with the actual recoveries.</p>
<p>(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The balance in this account represents the incremental costs incurred associated with Rate Case 20-E-0380 (Electric). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The June 2021 deferral balance is being amortized over the 3 year Rate Plan. (Amortization Period: July 2021 thru June 2024)</p>
<p>(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The balance in this account represents the incremental costs incurred associated with the Rate Case 20-G-0381 (Gas). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The June 2021 deferral balance is being amortized over the 3 year Rate Plan. (Amortization Period: July 2021 thru June 2024)</p>
<p>(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>To establish recoverable incremental expenditure for interim gas programs and associated carrying charges for disposition in a future rate case pursuant to Case 07-M-0548 issued and effective March 4, 2015. Deferred with carrying charges using the Other Customer Capital Rate.</p>
<p>(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>Account represents actuarial gain/loss on prior service cost that will be amortized into expense over a set period of time.</p>
<p>(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>Account represents actuarial gain/loss on prior service cost that will be amortized into expense over a set period of time.</p>
<p>(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The purpose of this account is to amortize the deferral summary balance per rate case 10-E-0050. In line with rate case 12-E-0201, amortization of the balance has taken place, and the remaining balance of \$3.1 million in the account will remain until the next rate case. Pursuant to the new electric rate case 17-E-0238, the Company was authorized to create an Electric Rate Plan Deferral Credit to promote rate stability and mitigate bill impacts for our customers. In April 2018, \$2.245 million was transferred from the Deferral Summary case 10-E balance to the Electric Rate Plan Deferral Credit. This mechanism is discontinued under Case 17-E-0238.</p>
<p>(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets</p> <p>The Company's Gas Tariff has a mechanism (PSC No. 219, Rule 32 effective July 1, 2021 per Section 4.7, of rate case 20-G-0381) that permits the Company to defer the difference between revenue per customer targets and actual revenues.</p>

(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Allowance for Funds Used During Construction given to Niagara Mohawk, which are being amortized April 2004-May 2023.
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate 15-E-0751, Phase One Value of Distributed Energy Resources (VDER), the company is required to provide immediate improvements in granularity in understanding and compensating for the value of distributed energy resources to the electric system described as the Value Stack compensation. This account reconciles the cost (credits issued to customers) and recovery of VDER.
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This account records (1) the current year's Net Revenue Sharing (NRS) deferral and (2) the amortization of prior year NRS imbalances (i.e. net over or under collections). In accordance with rate case 20-G-0381 and the PSC 219 tariff (Rule 26), the Company sets delivery revenue targets for SC 6 and combined SC9/ SC14 service classes each rate year and reconciles actual fiscal year revenues to these targets. The company shares with participating service classes of customers 90% of the difference vs targets in SC 6 revenues and 100% of the difference in the combined SC9/14 revenues vs targets. Additionally, the annual filing with the PSC occurs during June of each year, with new rates effective August 1st.
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Merchant Function Charge (MFC) is applied to the customer's bill when the customer receives electricity supply from the Company. This charge includes costs associated with commodity related credit and collections, commodity related uncollectible expense, electric supply procurement costs and working capital for electric supply. This charge is applied to the Electricity Supply portion of a customer's bill. This charge will not be billed if the customer chooses an alternate supplier. Based on rate case 20-E-0381 the Company is allowed to defer the difference between the revenue for the MFC and the revenue requirement.
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The account holds the deferral balance for the Transmission Revenue Adjustment Clause (TRAC). The TRAC deferral is the difference between the forecast based on transmission revenue credits in delivery rates and actual transmission revenue realized. The TRAC is defined per rate case 20-E-0380 and PSC Tariff 220, Rule 43 effective July 1, 2021.
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Allowance for Funds Used During Construction given to the Company, which are being amortized April 2004-April 2038.
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Section 12.1.1 of the Joint Proposal in Cases 20-E-0380 & 20-G-0381 require the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs.
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Section 12.1.1 of the Joint Proposal in Cases 20-E-0380 & 20-G-0381 require the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs.
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This deferral mechanism discontinued April 2013. The balance of this account represents partially amortized amount per Section 4.4.1 and Appendix 6, Schedule 13 of the Joint Proposal per Case 12-G-0202. In April 2018, rate case 17-G-0239 transferred a pro-rata allocation of this account, a portion was used to create the Gas Rate Plan Deferral Credit. Remaining balance will be considered in future rate cases.
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company's Electric Tariff has a mechanism (PSC No. 220, Rule 46.2.6 per Case 20-E-0380 section 12.1.21) that permits the Company to reconcile the benefits associated with the net market value of NYPA Rural & Domestic power, the benefit of the monthly Residential Consumer Discount Program payment and the Residential Agricultural Discount Program to the amounts credited to customers.
(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company's Electric Tariff has a mechanism (PSC No. 220, Rule 46.2 per case 20-E-0380 section12.1.21) that permits the Company to recover from customers costs associated with Legacy power agreements and reconcile the revenues and costs.
(ae) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The objectives of accounting for income taxes are to recognize (a) the amount of taxes payable or refundable for the current year, and (b) deferred tax liabilities and assets for the future tax consequences of events that have been recognized in the Company's financial statements or tax returns.
(af) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company's Electric Tariff has a mechanism (PSC No. 220, Rule 46.3 per case 20-E-0380 section 12.1.21) that permits the Company to recover from customers costs associated with purchased power agreements and reconcile the revenues and costs.
(ag) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
In Case 14-M-0101 ("Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision; issued/effective 02/26/2015), the State of New York PSC directed the Company to engage third parties and develop concepts for demonstration projects related to Reforming the Energy Vision (REV). Additionally, per the order, utilities are permitted to defer the revenue requirement impacts of the incremental cost of demonstration projects, until their next rate plan. This account covers the deferral of incremental revenue requirement amounts for in-service CAPEX associated with the Company's REV Demonstration Projects. At the inception of the deferral, the REV Demonstration Projects are as follows: (1) Fruit Belt Community Solar Project (Buffalo, NY), (2) Potsdam Resiliency Project (Potsdam, NY), (3) Distributed System Platform Project (Buffalo, NY) and (4) Demand Reduction Project (Clifton Park, NY). (5) Smart City Project (Schenectady, NY). Per Rate Case 20-E-0380 the Company will defer costs associated with additional REV demonstration projects.
(ah) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
In Case 14-M-0101 (Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision; issued/effective 02/26/2015), the State of New York PSC directed the Company to engage third parties and develop concepts for demonstration projects related to Reforming the Energy Vision (REV). Additionally, per the order, utilities are permitted to defer the revenue requirement impacts of the incremental cost of demonstration projects, until their next rate plan. This account captures the deferral of incremental revenue requirement amounts for incremental O&M associated with the Company's REV Demonstration Projects. At the inception of the deferral, the REV Demonstration Projects are as follows: (1) Fruit Belt Community Solar Project (Buffalo, NY), (2) Potsdam Resiliency Project (Potsdam, NY), (3) Distributed System Platform Project (Buffalo, NY) and (4) Demand Reduction Project (Clifton Park, NY). Per Rate Case 20-E-0380, the Company will defer costs associated with additional REV demonstration projects.
(ai) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 20-G-0381, the Company will establish a Gas Safety and Reliability Surcharge to recover cost to replace Leak Prone Pipe (section 4.4). On a monthly basis, carrying charges are calculated on the deferral balance using the pre-tax weighted average cost of capital rate.
(aj) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
In Case 14-M-0101 ("Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision; issued/effective 02/26/2015), the State of New York PSC directed the Company to engage third parties and develop concepts for demonstration projects related to Reforming the Energy Vision (REV). Additionally, per the order and PSC approval letter, the Company is permitted to defer the revenue requirement impacts of the incremental cost and revenue recoveries of this REV Demo DG Interconnection project.
(ak) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 17-E-0238, System Benefit Charge costs no longer reconciled pursuant to Public Service Commission 220 Rule 41. Energy Efficiency Portfolio Standard deferral was re-classed to a separate GL account per Public Service Commission request in July 2018.
(al) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This account holds the deferral for later recovery of the cost that the Company has incurred to comply with new federal regulations application to vegetation management practices on the electric transmission system. The incremental work performed to comply with the regulation is the basis for deferral of the incremental expenditures incurred for FY 2015 in agreement with Appendix 7, Section 1.2.2. of the Joint Proposal approved by NY PSC in Case 12-E-0201. Effective April 2018, PSC Case 17-E-0238 transferred a pro-rata allocation, \$11.5 million was used to create the Electric Rate Plan Deferral Credit. This mechanism is discontinued under case 17-E-0238.
(am) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This account carries the deferred charges for RSS (Reliability Support Service) paid to Dunkirk totaling \$57 million as per RSS agreement rate case 12-E-0136 (Petition of Dunkirk Power LLC and NRG energy Inc for Waiver of generator Retirement) and rate case 12-E-0201. Pursuant to the new electric rate case 17-E-0238, the Company was authorized to create an Electric Rate Plan Deferral Credit to promote rate stability and mitigate bill impacts for our customers. In April 2018, a pro rata allocation was transferred from the Dunkirk Settlement deferral balance to the Electric Rate Plan Deferral Credit. This mechanism is discontinued under case 17-E-0238.

(an) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 14-E-0423 National Grid will continue its electric Demand Response Programs. Each Rate Year, the Company will fully reconcile its Demand Response Program costs to the amount reflected in rates, including interest at the customer deposit rate. Amounts below or above value collected in rates will be deferred. Demand Response programs are as follow: Distribution Load Relief, Commercial System Relief, Direct Load Control.
(ao) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company filed tariff amendments to incorporate Light Emitting Diode (LED) street lighting fixture options, P.S.C. No 214 - Electricity. Municipalities have expressed interest to the Company in replacing the non-LED fixtures with LED fixtures. The company requested a deferral for future recovery equal to the return of and return on (1) LED facility costs not included in the proposed rate, (2) incremental cost of removal incurred by the Company, and (3) any lost delivery kilowatt-hour (kWh) sales revenue. (case 15-E-0645) Pursuant to Case 20-E-0380, the mechanism is discontinued.
(ap) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company filed tariff amendments to incorporate Light Emitting Diode (LED) street lighting fixture options, P.S.C. No 214 - Electricity. Municipalities have expressed interest to the Company in replacing the non-LED fixtures with LED fixtures. The company requested a deferral for future recovery equal to the return of and return on (1) LED facility costs not included in the proposed rate, (2) incremental cost of removal incurred by the Company, and (3) any lost delivery kilowatt-hour (kWh) sales revenue. (case 15-E-0645) Pursuant to Case 20-E-0380, the mechanism is discontinued.
(aq) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company filed tariff amendments to incorporate Light Emitting Diode (LED) street lighting fixture options, P.S.C. No 214 - Electricity. Municipalities have expressed interest to the Company in replacing the non-LED fixtures with LED fixtures. The company requested a deferral for future recovery equal to the return of and return on (1) LED facility costs not included in the proposed rate, (2) incremental cost of removal incurred by the Company, and (3) any lost delivery kilowatt-hour (kWh) sales revenue. (case 15-E-0645) Pursuant to Case 20-E-0380, the mechanism is discontinued.
(ar) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 19-E-0001, the Company implements a replacement of floodlight and decorative high-intensity discharge (HID) with new decorative LED lighting. This account holds the deferral balance between the costs to install and maintain the LED decorative facilities with the proposed decorative LED tariff rates.
(as) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 19-E-0001, the Company implements a replacement of floodlight and decorative high-intensity discharge (HID) with new decorative LED lighting. This account holds the deferral balance for the difference between the decorative HID facility charge revenues used when developing the RDM targets for street lighting service classes and the new decorative LED facility charge revenues.
(at) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 17-E-0238, the Company's electric rates assume an annual rate of municipal conversions to LED technology of ten percent. To enable the Company to implement municipal conversions of up to 20 percent annually, the Company will implement an LED capital investment tracker for municipal LED street light conversions. Each rate year the Company will reconcile the amount reflected in rates to convert municipal roadway luminaires to LEDs and defer for future recovery from or refund to customers, the revenue requirement impact of the over or under spend capped at an annual 20 percent LED conversion level. Pursuant to Case 20-E-0380, the mechanism is discontinued.
(au) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 20-E-0380, the Company adopts Earnings Adjustment Mechanism (EAM) for its electric business. The EAM is measured on a calendar year basis. There are 8 metrics for electric, each metric contains targets that are set at minimum, midpoint, and maximum performance levels. If any of these performance levels are achieved in CY, the Company can earn an annual pre-tax positive revenue adjustment. This account reconciles the deferred EAM, EAM recovery, along the carrying charges.
(av) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 20-G-0381, the Company adopts Earnings Adjustment Mechanism (EAM) for its gas business. The EAM is measured on a calendar year basis. There is 1 metric for gas that contains targets that are set at minimum, midpoint, and maximum performance levels. If any of these performance levels are achieved in CY, the Company can earn an annual pre-tax positive revenue adjustment.
(aw) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 20-G-0381, the Company's gas safety performance will be measured against a set of Gas Safety Performance Metrics. The Company may earn Gas Safety Performance Metrics positive revenue adjustments (PRA) if certain metrics are met. On a monthly basis, carrying charges are calculated on the deferral balance using the pre-tax weighted average cost of capital rate.
(ax) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The balance in this account represents the incremental rate case expenses incurred associated with Case 17-G-0239 (Gas). The rate case expenses for Case 17-G-0239 are deferred as a regulatory asset. In the Company's rate cases 17-E-0238 & 17-G-0239, the balance in the account would have been amortized over three Rate Years (April 2018 - March 2021) under the rate plan in accordance to Appendix 1, Schedule 2. The amortization turned deferral balance into regulatory liability after December 2020.
(ay) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Section 12.1.6 of the Joint Proposal in Case 20-E-0380 requires the Company to defer 90% of the difference between actual property taxes (excluding the effects of property tax refunds) and the rate allowance (\$217.760 million in Rate Year One, \$234.545 million in Rate Year Two, and \$249.829 million in Rate Year Three).
(az) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Balance in the account represents Property Tax Deferral (Gas) as per rate case 20-G-0381. As stated in Section 12.1.6 of the rate case, the Company will reconcile actual property tax expense to the rate allowance (\$56.017 million, \$61.125 million, and \$66.803 million). The difference will be deferred for future refund to or recovery from customers. The difference between actual tax expense and the rate allowance will be shared 90/10 percent between customers and the Company respectively.
(ba) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This account contains the MFC (Merchant Function Charge) Gas Imbalance surcharges/refunds and associated carrying charges. The MFC is included on the customers' bills and annual recoveries are compared to annual amounts allowed per the PSC. Any imbalance is filed with the PSC annually and collected/refunded from customers from April through March.
(bb) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
This account represents the Refund/Surcharge for prior years' SPA (System Performance Adjustment) imbalances (i.e. over/under collection). This account is filed annually for the period of September - August and is submitted to the PSC by October 15th.
(bc) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 17-E-0238 and 17-G-0239, the Company is allowed to recognize positive revenue on bad debts and terminations measures. If both measures (bad debts and terminations) are at or below Lower Targets, also if one measure is equal to or below Lower target and the other is equal to or below 5-Year Historical Average a positive revenue incentive in the form of a debit will be recorded to the account. Potential write downs or adjustments can yield credits to the account.
(bd) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The balance in this account represents the NY PSC management audit costs incurred. The management audit expenses will be deferred as a regulatory asset (debit to this account) with a credit to Commission Expenses. As approved in the Company's Rate Case 20-E-0380, the balance in the account will be amortized over 3 Rate Years for \$124,257 each Rate Year. (Amortization Period: July 2021 thru June 2024)
(be) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The balance in this account represents the NY PSC management audit costs incurred. The management audit expenses will be deferred as a regulatory asset (debit to this account) with a credit to Commission Expenses. As approved in the Company's Rate Case 20-G-0381, the balance in the account will be amortized over 3 Rate Years for \$26,000 each Rate Year. (Amortization Period: July 2021 thru June 2024)
(bf) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 18-E-0206, residential customers with qualifying registered Electric Vehicles ("EV") take service under residential TOU rates shall not be subject to the incremental charge, and Company is allowed to defer the revenue associated with the incremental cost of the TOU meters.
(bg) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per rate case 17-G-0239, regulatory accounts 1823995/2540995 were created to track the Efficiency Transition Implementation Plan ("ETIP") Gas Revenue Deferral Mechanism or over/under recovered revenues plus corresponding carrying charges calculated using pre-tax Weighted Average Cost of Capital (pre-tax WACC") as stated on PSC No219 GAS LEAF: 122.1 Revision 9. Per Case 20-G-0381, the ETIP reconciliation applicable to SC-5 and SC-8 will continue to recover the energy efficiency cost in accordance with PSC219 Rule 31.2 with carrying charges calculated at other customer capital rate.

(bh) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The purpose of this account is to defer and track incremental implementation costs during the Stay Out Period, capped at \$3.335M for both segments, pertaining to the Advance Metering Infrastructure (AMI) program (Electric) per rate case 17-E-0238. Incremental costs include outside counsel fees, external hires for the project, and other items like the business integrator associated with implementing the AMI program.
(bi) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The purpose of this account is to defer and track incremental implementation costs during the Stay Out Period, capped at \$3.335M for both segments, pertaining to the Advance Metering Infrastructure (AMI) program (Gas) per rate case 17-G-0239. Incremental costs include outside counsel fees, external hires for the project, and other items like the business integrator associated with implementing the AMI program.
(bj) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 18-E-0138, the Company is entitled to Electric Vehicle Make-Ready ("EVMR") Surcharge to recover investments made by the Company and incentive costs paid to customers to support the infrastructure and equipment necessary to accommodate increased electricity demands associated with the deployment of electric vehicles, until such time these costs are reflected in base rates. The balance in this account represents the incremental cost of incentives paid for customer-owned make-ready work and other related program costs.
(bk) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 18-E-0138, the Company is entitled to Electric Vehicle Make-Ready (EVMR) Surcharge to recover investments made by the Company and incentive costs paid to customers to support the infrastructure and equipment necessary to accommodate increased electricity demands associated with the deployment of electric vehicles, until such time these costs are reflected in base rates. The balance in this account represents the incremental cost of implementation of EVMR program, including work related to fleet assessment service.
(bl) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per 19-M-0463, the Company defers incremental expenses and administrative fee recoveries for the Company's Net Crediting Program. The Company's Net Crediting Program provides voluntary (opt-in) consolidated billing services for CDG hosts and subscribers as of October 1, 2020.
(bm) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Refund/Surcharge for prior years' MCG(Monthly Cost of Gas) over and under collection. Additionally, includes amortization of certain gas related items, including Tennessee Pipeline Refund - principal and interest. The account is filed annually for the period of (Sept-Aug) and submitted to the PSC on October 15th.
(bn) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Energy Storage (ES) account holds the costs associated with National Grid procurement of energy storage in accordance with the Storage Order 18-E-0130. Energy Storage Cost includes the cost of procuring energy storage as well as any incremental costs related implementing the contract. The ES cost less the ES revenues will be recovered from customers in the subsequent annual period on a two-month lag basis following the annual period.
(bo) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Make Whole Provision is designed to ensure that the Company is restored to the same financial position they would have been in had rates gone into effect on July 1, 2021 per Rate Case 20-E-0380. Financial true-up targets established in the JP as well as depreciation and amortizations were applied effective July 1, 2021. The new rate case was approved by the NYPSC on January 20, 2022, these amounts were recorded in the books of the Company in their respective regulatory account in the first quarter of calendar year 2022.
(bp) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Make Whole Provision is designed to ensure that the Company is restored to the same financial position they would have been in had rates gone into effect on July 1, 2021 per Rate Case 20-G-0381. Financial true-up targets established in the JP as well as depreciation and amortizations were applied effective July 1, 2021. The new rate case was approved by the NYPSC on January 20, 2022, these amounts were recorded in the books of the Company in their respective regulatory account in the first quarter of calendar year 2022.
(bq) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 20-E-0380, the Company is authorized to defer incremental costs result in preparation and execution of restoration activities for customer service interruptions due to adverse weather that do not qualify as major storm. Minor storm expenses are subject to a cumulative reconciliation mechanism over the term of the three-year rate plan with total allowance of \$125.7M. It is a downward-only, with an upward threshold of \$30 million (\$10 million deadband annually). The deferral balance is the netting of the rate allowance, deadband and minor storm incremental costs.
(br) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company's revised gas depreciation rates reflect the annual amortization of \$8.27M of cost associated with Leak Prone Pipeline. In recognition of the need to improve bill impacts in this proceeding \$3 million of the \$8.27M of annual amortization of LPP will be deferred for future recovery during the term of the rate plan. Debits to this account represent monthly amortization to be deferred.
(bs) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
As set forth in Rate Case 20-E-0380, the Company will be permitted to defer for future recovery from customer \$24,747,243 of interest expense associated with additional income taxes that the Company was required to pay as result of an Internal Revenue Services' audit of the deductions for repair and maintenance expense. \$19,797,794 of this interest is attributable to the Company's Electric operations and \$4,949,449 is attributable to its gas operation. See RC Section 12.2.1.
(bt) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Pursuant to Section 10.1.9 of the JP 17-E-0238, the Company is authorized to defer certain Externally Imposed Cost, which are defined as incremental expenses that result from legislative court, or regulatory change. On June 17, 2020, the Governor signed Parker-Mosley Law, which among other things provides the residential customer a right to enter into deferred payment agreements without the requirement of a down payment, late fees, or penalties. The lost revenues from holding off these payments was above the threshold and is deferred to this account. The threshold for the Company's electric is \$8.8M. In December 2021, the Company notified the NYPSC that it has met the requirements under the exogenous provision to defer the unbilled fees related resulting from NYS COVID related orders and legislation. Subsequently in June 2022, the NYPSC approved an alternative recovery mechanism for the COVID-19 unbilled fees effective 7/1/22.
(bu) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Pursuant to Section 10.1.9 of the JP 17-G-0239, company is authorized to defer certain Externally Imposed Cost, which are defined as incremental expenses that result from legislative court, or regulatory change. On June 17, 2020, the Governor signed Parker-Mosley Law, which among other things provides the residential customer a right to enter into deferred payment agreements without the requirement of a down payment, late fees, or penalties. The lost revenues from holding off these payments was above the threshold and is deferred to this account. The threshold for the Company's gas is \$2.3M. In December 2021, the Company notified the NYPSC that it has met the requirements under the exogenous provision to defer the unbilled fees related resulting from NYS COVID related orders and legislation. Subsequently in June 2022, the NYPSC approved an alternative recovery mechanism for the COVID-19 unbilled fees effective 7/1/22.
(bv) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Case 18-E-0138, the Company is entitled to Electric Vehicle Make-Ready ("EVMR") Surcharge to recover investments made by the Company and incentive costs paid to customers to support the infrastructure and equipment necessary to accommodate increased electricity demands associated with the deployment of electric vehicles, until such time these costs are reflected in base rates. The balance in this account represents the Company-owned make-ready costs.
(bw) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
As set forth in Rate Case 20-G-0381, the Company will be permitted to defer for future recovery from customer \$24,747,243 of interest expense associated with additional income taxes that the Company was required to pay as result of an Internal Revenue Services' audit of the deductions for repair and maintenance expense. \$19,797,794 of this interest is attributable to the Company's Electric operations and \$4,949,449 is attributable to its Gas operation. See RC Section 12.2.1.
(bx) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The Company's Gas Tariff has a mechanism (PSC No. 219, Rule 33 effective July 2021 per case 20-G-0381) that permits the Company to recover from customers costs associated with energy supply procurement, credit and collections and uncollectible as well as working capital on purchased gas and gas storage.
(by) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Cases 14-M-0655, 20-M-0266 & 20-M-0479, this account is used to record the recovery utility-funded portion of the Phase 1 COVID-19 Energy Affordability Policy Arrears Reduction Program. The program is offset by (1) Portion of the NYS \$250M allocation of State funds to eligible Low-Income customers (2) shareholders' contribution approved under the Companies' approved Petition for Alternative Recovery Mechanism of Covid-19 Unbilled Fees (3) Utilization of \$25M from existing deferred Energy Affordability Program liabilities and (4) Utility funded remaining balance to be recovered from customer through a surcharge.
(bz) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets

Per Cases 14-M-0655, 20-M-0266 & 20-M-0479, this account is used to record the recovery utility-funded portion of the Phase 1 COVID-19 Energy Affordability Policy Arrears Reduction Program. The program is offset by (1) Portion of the NYS \$250M allocation of State funds to eligible Low-Income customers (2) shareholders' contribution approved under the Companies' approved Petition for Alternative Recovery Mechanism of Covid-19 Unbilled Fees (3) Utilization of \$25M from existing deferred Energy Affordability Program liabilities and (4) Utility funded remaining balance to be recovered from customer through a surcharge.
(ca) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
As set forth in Rate Case 20-E-0380, the Energy Affordability Program (EAP) participants will be exempt from paying reconnection fees, therefore, the Company is permitted to defer the future recovery from customers as the result of the waiver of reconnection fees for EAP recipients.
(cb) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Cases 14-M-0655 and 20-M-0266, this account is used to record the Electric recovery of the utility-funded portion of the Phase 2 COVID-19 Energy Affordability Policy Arrears Reduction Program. The program to address arrears on (1) residential non-energy affordability program ratepayer accounts that did not receive a credit under the Commission's Phase 1 program, and (2) small commercial ratepayer accounts.
(cc) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Cases 14-M-0655, 20-M-0266, this account is used to record the Gas recovery of the utility-funded portion of the Phase 2 COVID-19 Energy Affordability Policy Arrears Reduction Program. The program to address arrears on (1) residential non-energy affordability program ratepayer accounts that did not receive a credit under the Commission's Phase 1 program, and (2) small commercial ratepayer accounts.
(cd) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 20-G-0381, the PSC approved the implementation of Bring-Your-Own-Thermostat (BYOT) Program focusing on residential and small commercial customers. The Company is allowed to recover non-labor operating expense costs for these programs through Demand Response Surcharge Mechanism, commencing July 1, 2023. The surcharge will include all non-labor operations expenses incurred during the prior fiscal year, plus applicable carrying charges.
(ce) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 20-E-0380 on March 16, 2023, the company received approval from NYPSC to Recover \$18.4M in electric energy efficiency transition implementation Plan credits that were inadvertently excluded from billed delivery service revenues for certain customer groups in the RDM calculation from April 2018 through March 2021.
(cf) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 22-M-0314, the PSC initiated a proceeding to examine the diversity, equity, and inclusion efforts of the major New York State electric, gas, and water utilities. The PSC also directed Staff to engage an independent third-party consultant to assist Staff in assessing the utilities' DEI plans as well as assist the working group in its efforts. While the consultant will work at the direction of Staff, the costs will be paid by the utilities this order requires to develop DEI plans. The Company is allowed to defer costs associated with the consultant for future recovery.
(cg) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 22-M-0314, the PSC initiated a proceeding to examine the diversity, equity, and inclusion efforts of the major New York State electric, gas, and water utilities. The PSC also directed Staff to engage an independent third-party consultant to assist Staff in assessing the utilities' DEI plans as well as assist the working group in its efforts. While the consultant will work at the direction of Staff, the costs will be paid by the utilities this order requires to develop DEI plans. The Company is allowed to defer costs associated with the consultant for future recovery.
(ch) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 15-E-0302, to address the financial risk of revenue shortfalls for all programs authorized under the CES, NYSERDA is authorized to collect from the electric distribution companies (EDCs) the current accumulated ZEC payment deficit of \$33,295,904 through year five of the ZEC program ending March 31, 2022. The Company shall commence backstop collections from customers, for the allocated ZEC deficit amounts, beginning October 1, 2023, consistent with the companies' existing tariffs.
(ci) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Per Rate Case 18-E-0138, the Company is entitled to Electric Vehicle Make-Ready ("EVMR") Surcharge to recover program costs associated with the EV managed charging, with any excess costs recover through the make-ready program surcharge until those costs are included in base rates.
(cj) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The balance in this account represents the incremental costs incurred associated with the Upcoming 2024 NMPC Rate Case (Electric). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses will be deferred as a regulatory asset (debit to this account) with a credit to collection of these expenses.
(ck) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
The balance in this account represents the incremental costs incurred associated with the Upcoming 2024 NMPC Rate Case (Gas). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses will be deferred as a regulatory asset (debit to this account) with a credit to collection of these expenses.
(cl) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On July 28, 2023, the FERC issued an order in Docket Nos. ER23-973-001 and ER23-974-001 approving the Company's request to include 100% of CWIP in rate base for the Smart Path Connect project effective April 1, 2023. Since CWIP in rate base during the construction period is considered an acceleration of a return on the allowance for funds used during construction, Management believes that prior to the SPC project going into service, CWIP in rate base should be recorded as an ARP beginning in fiscal year 2024 as an increase to a regulatory asset with the income statement offset being revenue from regulatory mechanisms.

FERC FORM No. 1 (REV. 02-04)

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
MISCELLANEOUS DEFERRED DEBITS (Account 186)						
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a). 3. Minor items (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.						
Line No.	Description of Miscellaneous Deferred Debits (a)	Bal. Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Cash Over and Short	52,602	86,699,533	Various	86,856,868	(104,733)
2						
3	Oswego Purchase Power Agreement	1,644,831	215,616	555	7,438	1,853,009
4						
5	Suspense Consolidations	576,209	85,789,538,624	Various	85,789,986,997	127,836
6						
7	HSBC-Vcard	(596,890)	99,074,670	232	99,388,886	(911,106)
8						
9	World Network Services-Bank Fees	2,061	204	Various	0	2,265
10						
11						
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46						
47	Misc. Work in Progress	1,678,813	85,975,528,647		85,976,240,189	967,271
48	DEFERRED REGULATORY COMM. EXPENSES (See pages 350-351)					
49	TOTAL	1,678,813	85,975,528,647		85,976,240,189	967,271

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below, concerning the respondent's accounting for deferred income taxes.				
2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance End of Year (c)	
1	Electric			
2	Bad debts	\$42,695,519	\$41,611,042	
3	Reserves not currently deducted	80,123,834	88,134,690	
4	Reg Liabilities - Other	633,810,433	635,762,641	
5	Reserve - Environmental	87,760,903	89,279,126	
6	Pensions, OPEB and employee benefits	24,793,299	13,836,619	
7	Other	125,359,478	86,159,981	
8	TOTAL Electric (Enter Total of lines 2 thru 9)	\$994,543,466	\$954,784,099	
9	Gas			
10	Bad debts	\$18,298,079	\$17,833,304	
11	Reserves not currently deducted	16,331,921	18,013,896	
12	Reg Liabilities - Other	129,621,545	130,010,168	
13	Reserve - Environmental	15,487,218	15,755,140	
14	Pensions, OPEB and employee benefits	5,078,146	2,834,006	
15	Other	25,665,159	17,632,124	
16	TOTAL Gas (Enter Total of lines 10 thru 15)	\$210,482,068	\$202,078,638	
17	Other (Specify)			
18	TOTAL (Acct 190)(Total of lines 8,16 and 17)	\$1,205,025,534	\$1,156,862,737	
NOTES				

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
CAPITAL STOCK (Accounts 201 and 204)				
<p>1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e. year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible.</p> <p>2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.</p> <p>3. Give particulars (details) concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued.</p>				
Line No.	Class and Series of Stock and Name of Stock Exchange (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value Per Share (c)	Call Price at End of Year (d)
1	<u>Common - Account 201</u>			
2	Common	250,000,000	\$1.00	
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total	250,000,000		
21				
22	<u>Preferred - Account 204</u>			
23	Cumulative Preferred	31,000,000		
24	3.40% Series		\$100.00	\$103.50
25	3.60% Series		100.00	104.85
26	3.90% Series		100.00	106.00
27	Preferred Stock - Golden Share	1	1.00	1.00
28				
29				
30				
31				
32				
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39				
40				
41	Total	31,000,001		
42				

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	<u>Donations Received from Stockholders (Account 208)</u>			
2				
3	Subtotal	\$0		
4				
5	<u>Reduction in Par or Stated Value of Common Stock (Account 209)</u>			
6				
7	Subtotal	\$0		
8				
9	<u>Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210)</u>			
10	Balance @ 12/31/2014. No Activity thereafter	\$10,865,988		
11				
12	Subtotal	\$10,865,988		
13				
14	<u>Miscellaneous Paid-In Capital (Account 211)</u>			
15	Amount set up, as adjusted, regarding certain investments contributed			
16	by Niagara Hudson Power Corporation, former parent holding company in			
17	accordance with its "Dissolution Plan" which was approved by the			
18	Securities and Exchange Commission by the District Court of the United			
19	States for the Northern District of New York State.	2,137,110		
20				
21	Amount of cash received upon liquidation of Niagara Hudson			
22	Power Corporation in excess of estimated liabilities.	500,000		
23				
24	Contributions in aid of construction transferred from Account 217, per			
25	order of the Public Service Commission of the State of New York			
26	in case 13343.	28,773		
27				
28	Capital surplus of the Oswego Canal Company \$276,296 less write down			
29	of electric plant of \$67,212.	209,084		
30				
31	Excess of book value over the purchase price of the capital stock of			
32	the Woodville Electric Light and Power Company, Inc.	5,164		
33				
34	Refund of deposits for script certificates of Niagara Hudson Power			
35	Corporation which expired.	124,121		
36				
37				
38				
39				
40	TOTAL	\$1,858,731,405		

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)				
<p>Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as total of all accounts for reconciliation with balance sheet, page 112. Add more columns for any account if deemed necessary. Explain changes made in any account during the year and give the accounting entries effecting such change.</p> <p>(a) Donations Received from Stockholders (Account 208) - State amount and give brief explanation of the origin and purpose of each donation.</p> <p>(b) Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and give brief explanation of the capital change which gave rise to amounts reported under this caption including identification with the class and series of stock to which related.</p> <p>(c) Gain on Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related.</p> <p>(d) Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions which, together with brief explanations, disclose the general nature of the transactions which gave rise to the reported amounts.</p>				
Line No.	Item (a)	Amount (b)		
1	Proceeds from the sale of 5,173 shares of common stock held for			
2	distribution to holders of unexchanged certificates of Niagara			
3	Hudson Power Corporation common stock. Sold pursuant to order of			
4	the United States District Court for the Northern District of New York.	204,267		
5				
6	To record subsidiaries using the equity method:			
7	Excess book value over the cost of investments at the date of			
8	acquisition of Canadian Niagara Power Co., Ltd. (\$3,457,284) and			
9	St. Lawrence Power Co. (\$903,145) as previously recorded on the			
10	Company's books. Ownership of these companies was transferred to			
11	Opinac Energy Corporation (formerly Opinac Investments Limited) during			
12	1982	4,360,429		
13				
14	Excess of the cost of investment carried on the Company's books over			
15	the book value at date of acquisition of Beebe Island Corporation.	(62,872)		
16				
17	Excess of the book value at the date of acquisition over the cost of			
18	investments carried on the Company's books of Moreau Manufacturing			
19	Corp.	477,984		
20				
21				
22	Merger Purchase Accounting Adjustments	1,382,244,317		
23				
24	Return of Capital Dividend on common stock (7/02)	(86,086,034)		
25				
26	Equity Contribution made by parent company (NM holdings, 09/03)	404,127,268		
27				
28	Share award adjustment & compensation 12/18	3,751,505		
29				
30	Tax Provision (Parent Tax Allocation)	135,844,301		
31				
32	Subtotal	\$1,847,865,417		
33				
34				
35				
36				
37				
38				
39				
40	TOTAL	\$1,858,731,405		

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
LONG-TERM DEBT (Accounts 221, 222, 223, and 224)				
<p>1. Report by balance sheet account the particulars (details) concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt.</p> <p>2. In column (a), for new issues, give Commission authorization numbers and dates.</p> <p>3. For bonds assumed by the respondent, include in column(a) the name of the issuing company as well as a description of the bonds.</p> <p>4. For advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column(a) names of associated companies from which advances were received.</p> <p>5. For receivers' certificates, show in column(a) the name of the court and date of court order under which such certificates were issued.</p> <p>6. In column(b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.</p> <p>8. For column (c) the total expenses should be listed first for each issuance, then the amount of premium (in parentheses) or discount. Indicate the premium or discount with a notation, such as (P) or (D). The expenses, premium or discount should not be netted.</p> <p>9. Furnish in a footnote particulars (details) regarding the treatment of unamortized debt expense, premium or discount associated with issues redeemed during the year. Also, give in a footnote the date of the Commission's authorization of treatment other than as specified by the Uniform System of Accounts.</p>				
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount	
	(a)	(b)	(c)	
1	<u>Bonds (Account 221)</u>			
2				
3	4.119% Series	400,000,000	3,642,569	
4	Senior Notes @3.508%	500,000,000	3,060,582	
5	Senior Notes @4.278%	400,000,000	2,060,582	
6	10 Year Fixed Rate 4.278%	500,000,000	2,755,598	
7	30 Year Fixed Rate 3.025%	500,000,000	3,908,552	
8	10 Year Fixed Rate 1.960%	600,000,000	2,589,762	
9	10 Year Fixed Notes @2.759%	400,000,000	2,028,896	
10	30 Year Fixed Notes @5.783%	500,000,000	4,120,018	
11				
12				
13	NYSERDA Fixed Rate Notes:			
14	Due 12/01/23 3.2280%	69,800,000	922,980	
15	Due 12/01/25 3.2900%	75,000,000	12,428,734	
16	Due 12/01/26 3.4190%	44,700,000	780,562	
17	Due 03/01/27 3.4480%	25,760,000	2,459,194	
18	Due 07/01/27 (\$68.2M @ 3.4250% & \$25M @ 3.4780%)	93,200,000	1,594,258	
19	Due 7/1/2029 3.4340%	115,705,000	4,505,193	
20				
21				
22	Subtotal	\$4,224,165,000	\$46,857,480	
23				
24	<u>Reacquired Bonds (Account 222)</u>			
25				
26				
27				
28				
29				
30	Subtotal	\$0	\$0	
31				
32	<u>From Insert Page</u>			
33	Advances from Associated Companies (Account 223)	0	0	
34	Other Long Term Debt (Account 224)	0	0	
35	TOTAL	\$4,224,165,000	\$46,857,480	

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LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)						
<p>10. Identify separate indisposed amounts applicable to issues which were redeemed in prior years.</p> <p>11. Explain any debits and credits other than amortization debited to Account 428, Amortization of Debt Discount and Expense, or credited to Account 429, Amortization of Premium on Debt - Credit.</p> <p>12. In a footnote, give explanatory particulars (details) for Accounts 223 and 224 of net charges during the year. With respect to long-term advances, show for each company: (a) principal advanced during year, (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates.</p> <p>13. If the respondent has pledged any of its long-term debt</p>		<p>securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.</p> <p>14. If the respondent has any long-term debt securities which have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote.</p> <p>15. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (i). Explain in a footnote any difference between the total of column (i) and the total of Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies.</p> <p>16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued</p>				
Nominal Date of Issue (d)	Date of Maturity (e)	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.
		Date From (f)	Date To (g)			
11/28/2012	11/28/2042	11/28/2012	11/28/2042	400,000,000	16,476,000	1
09/25/2014	10/01/2024	09/25/2014	10/01/2024	500,000,000	17,540,000	2
09/25/2014	10/01/2034	09/25/2014	10/01/2034	400,000,000	17,112,000	3
12/04/2018	12/15/2028	12/15/2028	12/15/2028	500,000,000	21,390,000	4
06/25/2020	06/27/2050	06/25/2020	06/27/2050	500,000,000	15,125,000	5
06/25/2020	06/27/2030	06/25/2020	06/27/2030	600,000,000	11,760,000	6
01/10/2022	01/10/2032	01/10/2022	01/10/2032	400,000,000	11,036,000	7
09/16/2022	09/16/2052	09/16/2022	09/16/2052	500,000,000	28,915,000	8
						9
						10
						11
						12
						13
12/01/1988	12/01/2023	12/01/1988	12/01/2023		2,065,382	14
12/01/1985	12/01/2025	12/01/1985	12/01/2025	75,000,000	2,467,500	15
12/01/1986	12/01/2026	12/01/1986	12/01/2026	44,700,000	1,528,293	16
03/01/1987	03/01/2027	03/01/1987	03/01/2027	25,760,000	888,204	17
07/01/1987	07/01/2027	07/01/1987	07/01/2027	93,200,000	3,205,350	18
07/01/1994	07/01/2029	07/01/1994	07/01/2029	115,705,000	3,973,310	19
						20
						21
				\$4,154,365,000	\$153,482,039	22
						23
						24
						25
						26
						27
						28
						29
				\$0	\$0	30
						31
				0	0	32
				\$0	\$0	33
				\$4,154,365,000	\$153,482,039	34
						35

LONG-TERM DEBT (Accounts 221, 222, 223, and 224)			
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give Commission Authorization numbers and dates)	Principal Amount of Debt Issued	Total Expense, Premium or Discount
	(a)	(b)	(c)
1	<u>Advances from Associated Companies (Account 223)</u>		
2			
3			
4			
5			
6			
7			
8	Subtotal	\$0	\$0
9			
10	<u>Other Long-Term Debt (Account 224)</u>		
11			
12			
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41			
42			
43			
44	Subtotal	\$0	\$0
45			
46			
47			
48			

LONG-TERM DEBT (Accounts 221, 222, 223, and 224) (Continued)										
Nominal Date of Issue	Date of Maturity	AMORTIZATION PERIOD		Outstanding (Total amount outstanding without reduction for amounts held by respondent) (h)	Interest for Year Amount (i)	Line No.				
		Date From (f)	Date To (g)							
(d)	(e)	(f)	(g)	(h)	(i)					
						1				
						2				
						3				
						4				
						5				
						6				
						7				
					\$0	\$0	8			
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					\$0	\$0	45			
										46
										47
										48

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES		
1.	Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.	
2.	If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.	
3.	A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete line 27 and provide the substitute page in the context of a footnote.	

Line No.	Particulars (Details) (a)	Amount (b)
1	Net Income for the Year (Page 117)	318,917,971
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5	Federal Income Taxes	19,967,973
6	See Details in Footnote	178,397,155
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See Details in Footnote	1,153,623,282
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See Details in Footnote	(20,145,270)
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See Details in Footnote	(1,562,162,307)
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	88,598,804
28	Show Computation of Tax:	
29	Federal Taxable Income, Page 261	88,598,804
30	Total Tax @ 21% Before Credits	18,605,749
31	Credits:	0
32	Prior Year Adjustment	25,288,140
33		
34	Net Allocated Tax	43,893,889
35		
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES	
Particulars (Details) (a)	Amount (b)
<u>RECONCILIATION OF REPORTED NET INCOME WITH FEDERAL TAXABLE INCOME</u>	
1. Net Income per Statement of Income (Page 117)	318,917,971
2. Federal Income Taxes	19,967,973
3. Excess Capital Loss over Capital Gain	0
4. Taxable Income Not Reported on Books	
Transactions with Disregarded Subs	0
Investments - Partnerships	0
Contrib - Aid Of Construction	178,397,155
Total	178,397,155
5. Deductions Recorded on Books Not Deducted for Return	
Employee Stock Purchase Plan Discount	847,861
Lobbying Expenses & Political Contributions	990,075
Meals and Entertainment	1,158,042
Penalties & Fines	4,773
STATE TAXES	16,671,360
ACCRUED INTEREST - TAX RESERVE	696,211
ACCRUED OTHER	5,342,641
AFUDC DEBT	8,724,355
AMORTIZATION EXPENSE - BOOK	1,759,334
ASSET RETIREMENT OBLIGATION	280,696
DEFERRED GAS COST	19,499,017
DEPRECIATION EXPENSE - BOOK	385,325,070
Equity Return - GAAP Only	209,718
FASB 112	3,191,584
HEDGING	245,119,248
INCENTIVE PLAN	2,549,021
INJURIES AND DAMAGES	2,980,363
PENSION COST	90,830,163
POLE ATTACHMENT RENTALS	78,789
REG ASSET - ENVIRONMENTAL	3,698,918
REG ASSET - OPEB	43,946,678
REG ASSET - PROPERTY TAXES	56,603,255
REG ASSET - ARO	382,662
REG LIABILITY - OTHER	203,910,556
RESERVE - ENVIRONMENTAL	6,834,306
RESERVE - GENERAL	9,150,884
RESERVE - HEALTHCARE COSTS	829,000
RESERVE - LEASE	27,419,907
RESERVE - LEGAL FEES	326,314
RESERVE - SALES TAX	459,830
UNAMORTIZED DEBT DISCOUNT OR PREMIUM	10,018,511
VACATION ACCRUAL	2,028,210
WORKERS' COMPENSATION	955,523
CHARITABLE CONTRIB LIMITATION	800,407
Total	1,153,623,282
6. Total of Items 1-5	1,670,906,381

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES	
Particulars (Details) (a)	Amount (b)
7. Income Recorded on Books Not Included in Return	
Dividend Received Deduction - Non-Affiliated	(1,017,627)
Flow-through AFUDC Equity	(19,085,067)
INVESTMENTS - PARTNERSHIPS	(42,576)
	-
Total Line 7	(20,145,270)
8. Deductions on Return Not Charged Against Book Income	
Equity-based Compensation and Dividends	(3,371,457)
Flow-through Unamortized Debt	(109,752)
Flow-through Tax Rate Change	(62,217,216)
ACCRUED OTHER - REC OBLIGATION	(7,725,611)
ACCRUED OTHER - TCC AUCTION REVENUE	(306,603,693)
AMORTIZATION EXPENSE - TAX	(5,470,736)
ASSET RETIREMENT OBLIGATION	(608,150)
BAD DEBTS	(16,891,641)
CASUALTY LOSS	(164,797,184)
COST OF REMOVAL	(65,710,801)
DEFERRED COMPENSATION	(61,693)
DEPRECIATION EXPENSE - TAX	(302,490,329)
GAIN (LOSS) ON SALE OF ASSETS	(7,302,161)
INSURANCE PROVISION	(1,037,587)
Lease - Right of Use Asset	(27,566,777)
OPEB / FASB 106	(22,562,616)
REG ASSET - HEDGING	(245,119,248)
REG ASSET - PENSION	(92,435,159)
REG ASSET - STORM COST	(111,323,201)
REG ASSET - OTHER	(55,780,347)
REPAIRS DEDUCTION	(51,508,800)
RESERVE - FIN 48 STATE	(2,210,511)
RESERVE - OBSOLETE INVENTORY	(18,406)
UNICAP - INVENTORY	(9,194,803)
SHARE BASED COMP	(44,428)
	(1,562,162,307)
9. Total of Items 7 & 8	(1,582,307,577)

Name of Respondent Niagara Mohawk Power Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(MO, Day, Yr) April 30, 2024	Year of Report December 31, 2023		
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR						
<p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes). Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax under the appropriate heading of "Federal," "State," and "Local" in such manner that the total tax for each State and subdivision can readily be ascertained.</p>						
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Include in Account 165) (c)			
Federal:						
1	Income Taxes	\$4,014,669		\$43,893,888	\$42,209,821	\$5
2	FICA Contribution	1,743,612		42,524,974	42,557,572	0
3	Unemployment	746		194,474	190,923	0
4	Other / Excise Tax	18,061		2,699	2,149	(18,061)
5	Total	5,777,088	0	86,616,035	84,960,465	(18,056)
State:						
6	State Income Tax	8,782,783		6,508,672	18,790,837	0
7	State capital/net worth tax	2,466,956		0	0	0
8	State Unemployment Insurance	37,193		1,182,042	1,193,491	0
9	State Gross Income/Earnings/Rece	(2,338,291)		29,231,593	28,701,417	923,789
10	Sales and Use	3,874,077		63,247,409	63,440,540	
11	State Excise Tax			276,778	285,994	18,061
12						
13						
14						
15						
16						
17						
18						
19						
20	Total	12,822,718	0	100,446,494	112,412,279	941,850
Local:						
21	Real Estate	7,044,309	1,370	243,831,166	242,375,362	0
22	Local Gross Income	1,604,947		18,308,788	18,274,448	
23						
24						
25						
26	Total	8,649,256	1,370	262,139,954	260,649,810	0
Other (list):						
27						
28	Other	18				
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	\$ 27,249,080	\$ 1,370	\$ 449,202,483	\$ 458,022,554	\$ 923,794

Name of Respondent Niagara Mohawk Power Corporation		(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		(Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
<p>5. If any tax covers more than one year, show the required information separately for each tax year, identifying the year in column (a).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority.</p> <p>8. Report in columns (i) through (q) how the taxes were distributed.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p>						
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)				
(Taxes Accrued Account 236) (g)	Prepaid Taxes (Incl. in Acct. 165) (h)	Electric (Account 408.1,409.1) (i)	Gas (Account 408.1,409.1) (j)	Other Utility Depts. (Account 408.1,409.1) (k)	Other Utility Operating Income (Account 408.1,409.1) (l)	Line No.
\$ 5,698,741		\$33,862,338	\$ 9,280,443		\$0	1
1,711,014		24,512,312	5,976,092		12,036,570	2
4,297		181,135	13,237		102	3
550		44,839	10,630		(52,770)	4
7,414,602	0	58,600,624	15,280,402	0	11,983,902	5
0	\$3,499,382	4,494,503	1,659,882		0	6
0	(2,466,956)				0	7
25,744		1,094,224	87,129		689	8
(884,326)		25,073,657	4,157,936		0	9
3,680,946		396,744	425,495		62,425,170	10
8,845		203,605	72,801		372	11
						12
						13
						14
						15
						16
						17
						18
						19
2,831,209	1,032,426	31,262,733	6,403,243	0	62,426,231	20
8,498,743	0	193,640,930	49,608,651		(289)	21
1,639,287		14,725,487	3,583,301		0	22
						23
						24
						25
10,138,030	0	208,366,417	53,191,952	0	(289)	26
						27
18						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
\$ 20,383,859	\$ 1,032,426	\$ 298,229,774	\$ 74,875,597	-	74,409,844	40

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)						
DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable and acct. charged.)						
Line No.	Kind of Tax (See Instruction 5) (a)	Other Income and Deductions (Account 408.2,409.2) (m)	Extraordinary Items (Account 409.3) (n)	Adjustment to Ret. Earnings (Account 439) (o)	Other (p)	Other (q)
1	Federal:					
2	Income Taxes	\$751,107				
3	FICA Contribution					
4	Federal Unemployment					
5	Other					
5	Total	751,107	0	0	0	0
6	State:					
7	State Income Tax	354,287				
8	State Unemployment Insurance					
9	State Gross Income/Earnings/Receipts Tax					
10	Sales and Use					
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total	354,287	0	0	0	0
21	Local:					
22	Real Estate	581,874				
23	Municipal Gross Income					
24						
25						
26	Total	581,874	0	0	0	0
27	Other (list):					
28	Other					
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	TOTAL	\$1,687,268	\$0	\$0	\$0	\$0

Adjustments:

Line 1 Column f

Adjustment of \$5 is immaterial rounding.

Line 4 Column f

Adjustment of (\$18,061) is a reclass between Federal Other / Excise Tax prior year balance to bifurcate Federal versus State excise tax balance for 2023.

Line 9 Column f

Adjustment of \$923,789 are for: (1) Tax refund check received \$666,627.21; (2) Emergency Rental Assistance Program (ERAP) credits for 2023 (\$483,149.23) and adjustment for 2022 \$741,310.56.

Line 11 Column f

Adjustment of \$18,061 is a reclass between Federal Other / Excise Tax prior year balance to bifurcate Federal versus State excise tax balance for 2023.

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Name of Respondent Niagara Mohawk Power Corporation			This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024		Year of Report December 31, 2023	
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively								
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.								
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)		
1	Electric Utility							
2	10%	\$7,782,608	410	\$0	411.5	\$370,517	\$0	
3								
4								
5								
6								
7								
8								
9								
10								
11								
12	SUBTOTAL	\$7,782,608		\$0		\$370,517	\$0	
13	Other Utility							
14								
15	4%	44,591			411.5	7,479		
16								
17	10%	1,512,590			411.5	253,703		
18								
19								
20								
21								
22								
23	SUBTOTAL	\$1,557,181		\$0		\$261,182	\$0	
25	Common Utility							
26								
27								
28								
29								
30								
31								
32								
33								
34								
36	SUBTOTAL	\$0		\$0		\$0	\$0	
37	Nonutility							
38								
39								
40								
41								
42								
43								
44								
45								
46								
47	SUBTOTAL	\$0		\$0		\$0	\$0	
48	TOTAL	\$9,339,789		\$0		\$631,699	\$0	

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) for Electric, Gas, Common, and non-utility respectively (Continued)				
Balance at End Year (h)	Average Period of Allocation to Income (i)	Adjustment Explanation	Line No.	
\$7,412,091	35 years		1	
			2	
			3	
			4	
			5	
			6	
			7	
			8	
			9	
			10	
			11	
\$7,412,091			12	
			13	
37,112	44 years		14	
1,258,887	44 years		15	
			16	
			17	
			18	
			19	
			20	
			21	
			22	
\$1,295,999			23	
			24	
			25	
			26	
			27	
			28	
			29	
			30	
			31	
			32	
			33	
			34	
\$0			35	
			36	
			37	
			38	
			39	
			40	
			41	
			42	
			43	
			44	
			45	
			46	
\$0			47	
\$8,708,090			48	

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
OTHER DEFERRED CREDITS (Account 253)						
1. Report below the particulars (details) called for concerning other deferred credits.						
2. For any deferred credit being amortized, show the period of amortization.						
3. Minor items (5% of the Balance of End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.						
Line No.	Description of Other Deferred Credits (a)	Balance at Beginning of Year (b)	Debits Contra Account (c)	Amount (d)	Credits (e)	Balance at End of Year (f)
1	Energy Service Company Deposits	1,743,204	232	0	135,000	1,878,204
2						
3	Supplemental Executive Retirement Plan	141,830	Various	77,076	15,383	80,137
4						
5	Nuclear Fuel Disposal Costs	180,559,298		0	9,356,713	189,916,011
6						
7	Other Post Employment Benefit Liability	23,068,384	Various	4,400,187	7,591,772	26,259,969
8						
9	Long Term Interest Payable	1,745,357	431	1,817,544	2,513,755	2,441,568
10						
11	Deferred Credit - Sale Tax Acc	0	431/408	35,525	495,355	459,830
12						
13	Storm Reserve	7,359,994		0	1,933,083	9,293,077
14						
15	Deferred Revenue	449,806	454/242	253,135	208,656	405,327
16						
17	Mohawk Valley Edge	2,293,543	408	223,227	0	2,070,316
18						
19	Communications - Unearned Discount Anixter	144,936	620	96,624	0	48,312
20						
21	Revenue Adjustments	3,643,788	426	9,744,381	9,954,099	3,853,506
22						
23		0				0
24						
25		0		0	0	0
26						
27	All Other	70,159	Various	809,205	815,339	76,293
28		0				0
29	Transmission Congestion Contract	8,812,990		12,624,166	6,808,741	2,997,565
30						
31	Deferred Credit - Revenue Decoupling Mechanism	0		1,894,741	9,203,027	7,308,286
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	\$230,033,289		\$31,975,811	\$49,030,923	\$247,088,401

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property				
2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities			
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)	\$0	\$0	\$0
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
14				
15	TOTAL Gas (Enter Total of lines 10 thru 14)	0	0	0
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)	\$0	\$0	\$0
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			
NOTES				

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued)

3. Use footnotes as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$0	3
						0	4
						0	5
						0	6
						0	7
\$0	\$0		\$0		\$0	\$0	8
							9
						\$0	10
						0	11
						0	12
						0	13
						0	14
0	0		0		0	0	15
						0	16
\$0	\$0		\$0		\$0	\$0	17
							18
						\$0	19
						0	20
						\$0	21

NOTES (Continued)

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization. 2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	\$1,496,281,506		\$32,449,355
3	Gas	368,960,108		5,709,274
4				
5	TOTAL (Enter Total of lines 2 thru 4)	1,865,241,614	0	38,158,629
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$1,865,241,614	\$0	\$38,158,629
10	Classification of TOTAL			
11	Federal Income Tax	\$1,512,853,612		\$48,517,452
12	State Income Tax	352,388,002		(10,358,823)
13	Local Income Tax			
NOTES				

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024		Year of Report December 31, 2023	
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)							
3. Use separate pages as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	(k)	
							1
				182/254	\$44,566,186	\$ 1,508,398,337	2
				182/254	11,141,546	374,392,380	3
							4
					55,707,732	1,882,790,717	5
							6
							7
							8
\$0	\$0		\$0		\$55,707,732	\$1,882,790,717	9
							10
				182/254	\$49,463,025	1,513,799,185	11
				182/254	6,244,707	368,991,532	12
							13
NOTES (Continued)							

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. For Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Regulatory Assets - Environmental	\$0	\$0	
4	Reg Assets - Pension and OPEB	0	0	
5	Regulatory Assets - Other	208,467,107		(56,075,468)
6	Other Deferred Tax Liabilities	34,353,494		33,684,164
7	Pension, OPEB and other employee benefits	168,719,030		26,396,839
8				
9	TOTAL Electric (Total of lines 3 thru 8)	\$411,539,631	\$0	\$4,005,535
10	Gas			
11	Regulatory Assets - Environmental	\$0	\$0	
12	Reg Assets - Pension and OPEB	0	0	
13	Regulatory Assets - Other	42,698,082		(11,485,338)
14	Other Deferred Tax Liabilities	7,036,258		6,899,166
15	Pension, OPEB and other employee benefits	34,556,910		5,406,582
16				
17	TOTAL Gas (Total of lines 11 thru 16)	\$84,291,250	\$0	\$820,410
18	Other (Specify)			
19	TOTAL (Acct 283) (Enter Total of Lines 9,17 and 18)	\$495,830,881	\$0	\$4,825,945
20	Classification of TOTAL			
21	Federal Income Tax	\$372,513,463		\$3,625,691
22	State Income Tax	123,317,418		1,200,254
23	Local Income Tax			
NOTES				

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024		Year of Report December 31, 2023	
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)							
3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.							
CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. Credited (g)	Amount (h)	Acct. Debited (i)	Amount (j)		
							1
							2
						\$0	3
						-	4
						264,542,575	5
		254				669,330	6
						142,322,191	7
							8
\$0	\$0		\$0		\$0	\$407,534,096	9
							10
						\$0	11
							12
						54,183,420	13
		254				137,092	14
						29,150,328	15
							16
\$0	\$0		\$0			\$83,470,840	17
							18
\$0	\$0		\$0		\$0	\$491,004,936	19
							20
		254				368,887,772	21
		254				122,117,164	22
							23
NOTES (Continued)							

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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OTHER REGULATORY LIABILITIES (Account 254)

1. Reporting below the particulars (details) called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$100,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Federal Tax Regulatory Liability	-		-	-	-
2	Energy Efficiency - Gas EEPS deferral	6,118,059		-	-	6,118,059
3	Gas Refund	403,469		-	-	403,469
4	Deferred Gas Cost	-		-	-	-
5	Gas Adjustment Clause (GAC) Imbalance Refund	9,594,473	182/431/804	8,097,305	27,650,719	29,147,887
6	Temporary State Assessment 18A	1,194,556		-	-	1,194,556
7	EV DCFC Inc-Interest	2,298,954		-	711,243	3,010,197
8	Transportation Adjustment Clause Imbalance Refund	6,511	431/804	4,452	98	2,157
9	Commodity Timing Impact Deferral	-	182/456	2,883,734	2,883,734	-
10	RPS Program Cost Deferred	17,623,450		-	-	17,623,450
11	Excess Earnings Gas	387,554		-	-	387,554
12	Exc Resv Tax Elec	25,477,750		-	-	25,477,750
13	Exc Resv Tax Gas	5,934,500		-	-	5,934,500
14	Energy Efficiency Surcharge - Gas	6,621,692		-	256,682	6,878,374
15	Energy Efficiency Surcharge - Electric	29,584,319		-	1,147,108	30,731,427
16	On-Bill Repayment EE Fund Oblig	955,555	908	2,349,499	1,864,412	470,468
17	Merchant Function Charge - Gas	-		-	-	-
18	Revenue Decoupling Mechanism - Electric	44,901,364	456	103,498,031	59,847,884	1,251,217
19	A&G Time Study Deferral - Electric	-		-	-	-
20	Affordability Program - Electric	-		-	-	-
21	A&G Time Study Deferral - Gas	-		-	-	-
22	Generation Stranded Cost Adjustments	5,367,166		-	1,366,357	6,733,523
23	Low Income Program - Gas	-		-	-	-
24	Interest SBC Program Costs Deferred	1,628,196		-	300,355	1,928,551
25	Off System Sales Profit Deferral	2,154,576	254	6,874,328	6,082,458	1,362,706
26	Paige St Settlement	363,810	892	337,826	-	25,984
27	Debt True Up - Electric	-		-	-	-
28	REV Demo-DG Interconnection Def	1,580,004	456	20,956	90,794	1,649,842
29	State Tax Regulatory Liability	-		-	-	-
30	NYSERDA EEPS Gas	675,372		-	-	675,372
31	INT NYSERDA EEPS Gas	21,243		-	8,914	30,157
32	ETIP Cumulative Elec	308,255		-	11,952	320,207
33	ETIP Cumulative Gas	2,694,216		-	104,466	2,798,682
34	Consumer Service Advocate	-		-	-	-
35	Deferral Carrying Charges 10-E-0050	63,301,264	182/431	3,681,273	-	59,619,991
36	Proceeds from Sale of Emissions Allowance -Albany	-		-	-	-
37	Clean Air Act - Roseton	-		-	-	-
38	NIMO-Gas Net Revenue Mechanism	-	495	1,583,495	3,156,685	1,573,190
39	Unbilled Gas Revenue	26,219,232	495	210,753,292	209,874,104	25,340,044
40	Electric Customer Service Penalty	3,573,447		-	829,076	4,402,523
41	From Insert Page A	1,310,956,291		386,272,706	445,044,781	1,369,728,366
42	From Insert Page B	589,259,907		151,011,149	109,316,688	547,565,446
43	From Insert Page C	780,602,405		107,168,479	132,589,398	806,023,324
44	TOTAL	2,939,807,590		\$984,536,525	\$1,003,137,908	2,958,408,973

Insert

If applicable, see insert page below:

OTHER REGULATORY LIABILITIES (Account 254)						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Gas Contingency Reserve	-		-	-	-
2	Gas Customer Service Penalty	-		-	224,924	224,924
3	Loss on Sale of Building	269		-	-	269
4	System Benefit Charge Program Deferred	13,573,321		-	-	13,573,321
5	Diana Dolgeville - IPP Settlement	-		-	-	-
6	Site Investigation & Remediation Expend Def Gas	10,823,542	930	396,260	2,025,496	12,452,778
7	Transmission Revenue Adjustment Clause	126,980,567	431/456	96,000,000	373,733,714	404,714,281
8	NYS Sales Tax Refund	-		-	-	-
9	Economic Development Fund - Electric	23,654,024	182/456/908	2,135,513	1,052,941	22,571,452
10	Gross Receipts Tax Customer Refund -2000-Gas	-		-	-	-
11	Gas Millenium Fund Deferral	883,453	880/930	770,968	422,100	534,585
12	Bonus Depreciation Adjustment - Elec (15-M-0744)	-		-	-	-
13	Bonus Depreciation Adjustment - Gas (12-G-0202)	-		-	-	-
14	Internal Reserve Carry Charge	-		-	-	-
15	Gas Futures - Gas Supply	-		-	-	-
16	KeySpan Merger Savings - Gas	-		-	-	-
17	Electric Swaps - Electric Supply	164,926,349	175/182	164,926,349	-	-
18	Long Term Debt True-Up - Gas	-		-	-	-
19	Federal Tax Refund 1991-1995	-		-	-	-
20	Curtailment	-		-	-	-
21	Oswego Puchase Power Agreement	1,572,735		-	215,615	1,788,350
22	Pension Expense deferred-Electric	126,669,272	182	95,197,331	2,762,172	34,234,113
23	OPEB Expense deferred-Electric	671,767,682	926/930	154,195	44,100,873	715,714,360
24	Low Income Allowance Discount Program - Electric	31,538,460	407.3/407.4	15,276,632	199,458	16,461,286
25	Site Investigation and Remediation Exp. Def Elec	65,843,121	930	2,242,141	11,158,753	74,759,733
26	Legacy Transition Charge	1,562,212	456	5,922,044	5,367,453	1,007,621
27	Dunkirk II Settlement Deferral - Excess	1,388,480		-	47,903	1,436,383
28	NYPA Replacement Power & Expansion Power	-		-	-	-
29	NMPC - 18 A Assessment Gas	658,740		-	-	658,740
30	Miscellaneous Penalties	-		-	-	-
31	Case 08-G-0609 Joint Proposal Amortization	-		-	-	-
32	Demand Response Programs	300,275	431/909/456	2,353,858	2,053,583	-
33	Self-Direct Electric	228,935		-	2,188	231,123
34	Rate Plan Settlement Credit Elec	26,280,000		-	-	26,280,000
35	Rate Plan Settlement Credit Gas	19,134,044		-	-	19,134,044
36	LED Capital Investment Tracker - Elec	-		-	-	-
37	Walk-in Pymt Fee - Elec	1,334,109		-	-	1,334,109
38	Walk-in Pymt Fee - Gas	17,324		-	-	17,324
39	Vegetation Management Cost-Elec	14,730,840	593/407.3	897,415	1,677,608	15,511,033
40	Service Co Rents & Gas Business Enablement - Gas	7,088,537		-	-	7,088,537
41						
42						
43						-
44	TOTAL	1,310,956,291		\$386,272,706	\$445,044,781	\$1,369,728,366

OTHER REGULATORY LIABILITIES (Account 254)						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current	DEBITS		Credits (e)	Balance End of Year (f)
		Quarter/Year (b)	Account Credited (c)	Amount (d)		
1	Service Co Rents & Gas Business Enablement - Elec	4,076,450		-	-	4,076,450
	Platform Service Revenue	826,108	495	410	127,970	953,668
3	Net Utility Plant - 17-E-0238	2,388,584	407.4/456	8,009,995	8,484,741	2,863,330
4	Net Utility Plant - 17-G-0239	14,919,803	407.3/495	503,008	11,674,979	26,091,774
5	LTD TrueUp-Elec	1,314,996		-	-	1,314,996
6	LTD TrueUp-Gas	1,447,023		-	-	1,447,023
7	Gas Safety Performance Metrics - NRA	5,998,077	495	807,747	3,473,185	8,663,515
8	Economic Develop Fund - Gas	383,937		-	168,233	552,170
9	Economic Develop Grant Program - Gas	5,997,902	182	570,733	818,644	6,245,813
10	Economic Develop Grant Program - Electric	2,843,183	908	90,486	609,385	3,362,082
11	AffordAbility Program - Gas	-		-	-	-
12	Rate Case Expense 12-E-0201 - Electric	768,167		-	-	768,167
13	Rate Case Expense 12-E-0201 - Gas	604,569		-	-	604,569
14	Variable Pay Deferral - Electric	2,436,318		-	-	2,436,318
15	Variable Pay Deferral - Gas	-		-	-	-
16	NYPA Discount Rec Deferral	-		-	-	-
17	Transmission Tower Painting	-		-	-	-
18	Sub-Transmission Tower Painting	-		-	-	-
19	Sub-Transmission Footer Inspection Expense	-		-	-	-
20	Federal Income Tax Repair Costs	-		-	-	-
21	Rate Plan Deferral Credit - Elec	104,513,885	407	60,034,781	-	44,479,104
22	Rate Plan Deferral Credit - Gas	46,863,076	407	17,102,176	-	29,760,900
23	Bonus Depreciation Adjustment (15-M-0744)	-		-	-	-
24	NMPC Gas Community Carrying Charge Deferral	29,079,889		-	6,851,375	35,931,264
25	System Performance Adjustment	-		-	-	-
26	Excess Voltage Test	-		-	-	-
27	Clean Energy Fund - Gas	5,884,913		-	-	5,884,913
28	Clean Energy Fund - Electric	207,203,267	908	59,993,907	59,998,305	207,207,665
29	Oil to Gas Conversion Deferral	-		-	-	-
30	Spier Falls Transm	1,005,206	571	16,524	-	988,682
31	Clean Energy Fund Interest - Gas	598,386		-	251,385	849,771
32	Clean Energy Fund Interest - Elec	33,514,721		-	9,828,761	43,343,482
33	EEPS Interest - Elec	4,238,318	431	328,100	-	3,910,218
34	SBC Interest Deferral	2,550,832		-	625,201	3,176,033
35	Low Income EAP - Gas	3,233,507	407.3/407.4	2,835,631	232,837	630,713
36	EV DCFC Incent Prog	10,063,959	908	25,716	-	10,038,243
37	Energy Hwy Land Lease	33,745,405	253	313,642	1,933,264	35,365,027
38	Enrgy Hwy Asset Sale	21,327,037		-	1,227,473	22,554,510
39	Energy Hwy Seg A Cost Savings	731,062		-	679,184	1,410,246
40	Enrgy Hwy Lease SegB	40,701,327	253	378,293	2,331,766	42,654,800
41						
42						
43						-
44	TOTAL	589,259,907		\$151,011,149	\$109,316,688	547,565,446

OTHER REGULATORY LIABILITIES (Account 254)						
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance End of Year (f)
			Account Credited (c)	Amount (d)		
1	Property Tax Exp Def - Electric	36,305,512		-	43,683,441	79,988,953
2	Enrgy Hwy Sales SegB	6,199,127		-	658,739	6,857,866
3	Energy Hwy Saving B Cost Savings	129,480		-	152,389	281,869
4	Community Distributed Generation Net Credit	522,946		-	757,202	1,280,148
5	Electric Transmission (Excess)/Deficient ADIT - Tax Ra	229,891,989		-	1,772,746	231,664,735
6	Electric Distribution (Excess)/Deficient ADIT - Tax Rate	395,367,165	411	49,485,467	-	345,881,698
7	Gas (Excess)/Deficient ADIT - Tax Rate Changes	207,288,600	411	15,600,824	-	191,687,776
8	Electric FAS109 - Other Changes	(76,937,487)	190/411.1	7,634,267	-	(84,571,754)
9	Gas FAS109 - Other Changes	(90,016,110)	190/411.1	1,563,645	-	(91,579,755)
10	Make Whole Provision impact - Electric	-				-
11	Make Whole Provision impact - Gas	-				-
12	Membership Dues Gas	248,588			169,971	418,559
13	Membership Dues Elec	693,760			474,356	1,168,116
14	VDER Value Stack Def	1,432,246	182/456	7,021,963	5,589,717	-
15	NE:NY-LMI Gas	2,020,875	431/908	583,114	3,405,184	4,842,945
16	NE:NY-EE Gas	5,226,767	431/908	2,872,078	5,658,611	8,013,300
17	IEDR Surcharge	1,425,917	431/908	1,987,947	563,157	1,127
18	Service Line Inspection Fee Deferral	1,086,339	495	9,114	231,826	1,309,051
19	NE:NY-LMI	451,062	431/908	356,472	1,140,778	1,235,368
20	NE:NY-EEAndHeat Pump	37,177,586	431/908	4,426,738	39,800,887	72,551,735
21	MW Merchant Func Adj	7,470,926		-	-	7,470,926
22	Merchant Function Charge - Electric	2,044,112	431/456	2,016,642	49,704	77,174
23	Electric Supply Reconciliation Mechanism (ESRM)	-	555	9,274,025	9,274,025	-
24	Advanced Metering Infrastructure-O&M	5,926,727	456	1,304,109	1,548,527	6,171,145
25	Volney Marcy Line Lease	385,878		-	771,756	1,157,634
26	Advanced Metering Infrastructure-O&M gas	816,748	495	763,010	1,368,062	1,421,800
27	NYPA Hydropower Benefit	72,940	456/555	2,237,524	2,164,584	-
28	Property Tax Exp Def - Gas	5,370,712		-	12,919,814	18,290,526
29	Aggregation Fee - Electric				53,769	53,769
30	Net Revenue Mechanism - Gas					-
31	Clean Energy Standard					-
32	Revenue Decoupling					-
33	Other					-
34	2020 Rate Case Exp E				112,179	112,179
35	2020 Rate Case Exp G				95,618	95,618
36	E-SFA Program Cost		431/456	31,540	172,356	140,816
37						
38						
39						
40						
41						
42						
43						
44	TOTAL	780,602,405		\$107,168,479	\$132,589,398	806,023,324

Name of Respondent: Niagara Mohawk Power Corporation	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In FAS 109, the objectives of accounting for income taxes are to recognize (a) the amount of taxes payable or refundable for the current year, and (b) deferred tax liabilities and assets for the future tax consequences of events that have been recognized in the Company's financial statements or tax returns.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 12-G-0202 Appendix 6 Schedule 12, the Company will defer the difference between costs (self-administered and System Benefit Charge) and revenue collections. The Energy Efficiency Portfolio Standard (EEPS) program was re-classed into its own account per Public Service Commission request in June 2018. Previously, it was deferred in combination with the Clean Energy Fund gas deferral.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Account balance represents the remaining portion of Company's litigation settlement from the Independence Power Partners, L.P. of the \$1.8 million settlement, \$1.397 million was returned to firm sales customers through the October 2012 GAC filing. The Company has petitioned the Public Service Commission that the remaining \$0.403 million be retained by the Company and not returned to customers/shareholders. The PSC has yet to respond to the Company's petition.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the monthly calculation of the Gas Adjustment Clause (GAC) deferral. The GAC deferral entry takes into account the difference between (1) the actual gas cost recoveries from customers and (2) the actual gas costs incurred by the Company for gas purchased from suppliers. The deferral is filed annually for the period of September to August and submitted to the PSC by October 15th. After the filing is made, the balance is transferred to an imbalance regulatory deferral account and is recovered or refunded to customers in the next calendar period.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the Refund/Surcharge for prior years' MCG (Monthly Cost of Gas) imbalances (i.e. over/under collection). The refund/surcharge is filed annually for the period of September - August and is submitted to the PSC by October 15th.
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance in this account represents 18-A Temporary State Energy & Utility Service Conservation Assessment (TSA). This account was established based on a new Temporary State Energy & Utility Services Conservation Assessment effective April 1, 2009. It imposes a charge of 2% of gross intrastate operating revenues for electric (and gas prior to this period - June 2013) utilities derived in the last preceding calendar year minus the amount of General Assessment for the Department of Public Service costs for fiscal year. Pursuant to Case 09-M-0311, the TSA (18-A) expired December 2017 and effective April 1, 2018 utilities are no longer authorized to defer the difference between the TSA costs and TSA collections from customers. The disposition of the balance will be determine in the future rate case.
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 18-E-0138, this account represents carrying charges on the \$9 million balance funded by NYSEDA to be used for incentive payments under the Direct Current Fast Charge (DCFC) Infrastructure Program to customers who meet the requirements of the program.
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the Refund/Surcharge for prior years' TAC (Transportation Adjustment Clause) imbalances (i.e. over/under collection). The account is filed annually for the period of September – August and is submitted to the Public Service Commission by October 15th.
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Company reconciles the commodity cost through the Electricity Supply Reconciliation Mechanism (ESRM) pursuant to PSC 220 Rule 46.3. The mechanism calculates the deferral using the prior month actual cost of purchase power and prior month sales revenue, thus there is one-month lag from the accounting perspective. The purpose of this account is to remove one-month lag by recording commodity timing adjustment.
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents standalone Renewable Portfolio Standard (RPS) deferral. As a result of 2018 PSC request to view Clean Energy Fund deferrals separately from other deferrals, it was necessary to re-class principal and interest balances related to Renewable Portfolio Standard to their own accounts. Per previous PSC Case 14-M-0094 (Issued/Effective January 21, 2016), NYSEDA's clean energy activities was consolidated under the umbrella of the Clean Energy Fund (CEF). Legacy programs (and their associated deferral balances) existing prior to this case, including the Renewable Portfolio Standard, were consolidated into CEF.
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds the excess earnings liability stipulated by the Rate Case 20-G-0381, Section 5.1 and 5.3. By August 31 of each year, commencing in CY 2019, the Company will file an earnings report, which will calculate ROE for the preceding Rate Year. This report is used for Earnings Sharing Mechanism adjustment set up in Section 5.3. If the Company's actual ROE in any Rate Year exceeds 9.5 percent, the amount more than 9.5 percent will be deemed "shared earnings" to be treated as follows: ROE exceeds 9.5 percent but is less than or equal 10.0 percent, 50 percent of revenue equivalent of earnings will be retained by the Company. ROE exceeds 10.0 percent but is less or equal to 10.5 percent, 75 percent of the revenue equivalent of earnings will be deferred for the benefit of customers and 25 percent retained by the Company. ROE exceeds 10.5 percent, 90 percent of the revenue equivalent of earnings will be deferred for the benefit of customers and 10 percent will be retained by Niagara Mohawk.
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Stipulated in Attachment 1 to DPS-001 filed with the PSC under Case 17-E-0238, the Company recorded the adjustment to the revenue requirement in response to new federal tax rate effective January 2018. Effective April 2018 the federal tax law change is included in delivery rates under the new rate cases 17-E-0238 & 17-G-0239. In April 2019, the Company filed the final impact on rates from the tax cuts and jobs act which required an additional reduction to the electric and gas revenue requirements for fiscal year 2019 to fiscal year 2021. This program was discontinued per Rate Case 20-E-0380.
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Stipulated in Attachment 1 to DPS-001 filed with the PSC under Case 17-G-0239, the Company recorded the adjustment to the revenue requirement in response to new federal tax rate effective January 2018. Effective April 2018 the federal tax law change is included in delivery rates under the new rate cases 17-E-0238 & 17-G-0239. In April 2019, the Company filed the final impact on rates from the tax cuts and jobs act which required an additional reduction to the electric and gas revenue requirements for fiscal year 2019 to fiscal year 2021. This program was discontinued per Rate Case 20-E-0380.
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the company's Energy Efficiency Surcharge ("EES") deferred Gas balance per Tariff Leaf #112.1 of NYSPC No. 219. The Company reconciled its energy efficiency programs by deferring the difference between actual energy efficiency expenditures and actual revenues collected by the System benefits surcharge for future recovery or refund to customers in accordance with Rate case 14-M-0994 dated January 21, 2016 and Case 15-M-0252 dated January 22, 2016. The order authorized recovery of EE budgets and targets for calendar years 2016, 2017 and 2018 and allowed the Company to further recover committed or encumbered costs through December 31, 2019. Per rate case 17-G-0239, The Company's energy efficiency costs (ETIP) will be recovered in base rates instead of the Energy Efficiency Tracker Surcharge portion of SBC. Any under-expenditure in a given Rate Year will be carried forward and reconciled at the end of Rate Year Three. See Leaf 221.1 of PSC No. 220 for tariff details. Monthly, the company will compare (1) Self-Administered Costs to (2) Rate Allowance. This deferral is downward only. Monthly, carrying charges are calculated on the deferral balance using the "Other Customer Capital Rate," which is set annually by the PSC.
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the company's Energy Efficiency Surcharge ("EES") deferred Electric balance per Tariff Leaf #122.1 of NYSPC No. 220. The Company reconciled its energy efficiency programs by deferring the difference between actual energy efficiency expenditures and actual revenues collected by the System benefits surcharge for future recovery or refund to customers in accordance with Rate case 14-M-0994 dated January 21, 2016 and Case 15-M-0252 dated January 22, 2016. The order authorized recovery of EE budgets and targets for calendar years 2016, 2017 and 2018 and allowed the Company to further recover committed or encumbered costs through December 31, 2019. Per rate case 17-E-0238, The Company's energy efficiency costs (ETIP) will be recovered in base rates instead of the Energy Efficiency Tracker Surcharge portion of SBC. Any under-expenditure in a given Rate Year will be carried forward and reconciled at the end of Rate Year Three. See Leaf 221.1 of PSC No. 220 for tariff details. Monthly, the Company will compare (1) Self-Administered Costs to (2) Rate Allowance. This deferral is downward only. Monthly, carrying charges are calculated on the deferral balance using the "Other Customer Capital Rate," which is set annually by the PSC.
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Account is used by Energy Efficiency (EE) as a CoPay loan account to record theoretical borrowing from the relevant EE Fund Balance to fund EE CoPay loans and to track the outstanding loan portfolio balance for the CoPay loans given to customers who participate in the Energy Efficiency CoPay Loan program. This account serves as an indication of the amount "borrowed from the Company-E Demand Side Management Fund Balance" to fund Company-E CoPay loans.

(g) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account balance represents the deferral associated with the Merchant Function Charge (MFC) as per rate case 20-G-0381. The MFC deferral is calculated by comparing the (1) actual recoveries associated with various gas commodity related cost components (Gas Supply Procurement, Return Requirement on Gas Storage Inventory and Commodity Related Credit and Collection Expenses) to (2) forecast.
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Company's Electric Tariff has a mechanism (PSC No. 220, Rule 57 effective July 2021 per Section 3.8, rate case 20-E-0380) that permits the Company to defer the difference between target revenues for delivery services and actual billed delivery service revenues.
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero balance.
(t) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Affordability Program provides assistance to a small number of eligible low income residential consumers with arrears owed to the company who enter a payment plan to make current payments and retire arrears. The Affordability Program discontinued new enrollment in its arrear forgiveness program in March 2017. The program discontinued as of 3/31/2018 per Rate Case 17-E-0238 & 17-G-0239. The program will be phased-out gradually, as existing customers participating in the program either complete the program, default, or voluntarily remove themselves from the program. The Company will reduce (debit) the current regulatory liability for the credits provided to grandfather customers. The remaining balance in this account will be used to fund the Utilities Arrears Relief Program - Phase 1.
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA zero balance.
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 10.1.19 of the Joint Proposal in rate case 17-E-0238 requires the Company to defer any reductions or additions to stranded costs associated with the implementation of JP for Nine Mile Point (Case 01-E-0011).
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Beginning January 1, 2018, Niagara Mohawk implemented the Low Income Energy Affordability Program (EAP), which was approved by case 14-M-0565. Per Rate Case 17-G-0239, each Rate Year beginning April 1 2018, the Company will fully reconcile Low Income Energy Affordability Program costs to the rate allowance of \$14.905 million. Amount in excess of the rate allowance will be deferred for future recovery from customers. Any under-expenditure will be deferred for future use in a low income program. This old mechanism was discontinued.
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 12-G-0202 Appendix 6 Schedule 12, the Company deferred the difference between costs (self-administered and System Benefit Charge) and revenue collections. This program was re-classified into its own account per Public Service Commission request in June 2018, with Principle to U2540002 and Interest to U2540280. Previously, it was deferred in combination with the Clean Energy Fund gas deferral. Per Case 14-M-0094, interest for Energy Efficiency Portfolio Standard and Clean Energy Fund is to be segregated in the company's books for future benefit to ratepayers. This account represents the Interest component of the Energy Efficiency Portfolio Standard (EEPS) deferral.
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account records net margins from off-system sales, capacity release credits other than those associated with assignments to ESCOs and any net margins derived from the optimization of the Company's portfolio of gas supply, transportation, storage and peaking contracts. These net margins will be shared at 85% to customers and 15% to the Company. This account is filed annually as part of the Gas Adjustment Clause (GAC) with the PSC in October for the preceding September through August time period. Once filed, the balance is transferred to the GAC Imbalance account to be refunded in the next calendar year (PSC 219 Rule 17.7; Case 20-G-0381).
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Case 15-G-0171 settled a pending penalty proceeding between the Company and PSC DPS Staff concerning a natural gas incident that occurred at 310 Paige Street, Schenectady, New York on August 10, 2014. The Company committed to creating a \$500,000 deferral, at shareholder expense, to be used to develop a remote meter valve technology pilot program. The pilot program would be supplemental to any existing research and development budget focused on remote meter valves.
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds the deferral for Auction Debt True up deferral recovery mechanism stipulated by Section 10.1.5 of Joint Proposal (rate cases 17-E-0238 and 17-G-0239) for Rate Year One only. The Company's capital structure includes variable rate pollution control revenue bonds. The Company reconciles the actual interest expense for these bonds with the amount reflected in rates and defers the difference for refund to or recovery from customers. This mechanism was discontinued per 20-E-0380.
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In Case 14-M-0101 ("Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision; issued/effective 02/26/2015), the State of New York PSC directed the Company to engage third parties and develop concepts for demonstration projects related to Reforming the Energy Vision (REV). Additionally, per the order and PSC approval letter, the Company is permitted to defer the revenue requirement impacts of the incremental cost and revenue recoveries of this REV Demo Distributed Generator Interconnection project. An extension of this project is being funded in Rates as per Case 20-E-0380. The 6 stations originally associated with this REV Demo will continue being captured within this deferral.
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The objectives of accounting for income taxes are to recognize (a) the amount of taxes payable or refundable for the current year, and (b) deferred tax liabilities and assets for the future tax consequences of events that have been recognized in the Company's financial statements or tax returns.
(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate order 18-M-0084 issued at January 2020, NYSEDA was directed to file an EEPS (CEF) Financial Reconciliation report and transfer all available uncommitted and unspent EEPS (CEF) Bill-As-You-Go (BAYG) gas funds to the utilities in proportion to their respective share of original collections. This Order requires utilities to defer these funds in a separate account as a regulatory liability with interest.
(ae) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate order 18-M-0084 issued at January 2020, NYSEDA was directed to file an EEPS (CEF) Financial Reconciliation report and transfer all available uncommitted and unspent EEPS (CEF) Bill-As-You-Go (BAYG) gas funds to the utilities in proportion to their respective share of original collections. This Order requires utilities to defer these funds in a separate account as a regulatory liability with interest.
(af) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 17-E-0238, The Company's energy efficiency costs (ETIP) will be recovered in base rates instead of the Energy Efficiency Tracker Surcharge portion of SBC. Any under-expenditure in a given Rate Year will be carried forward and reconciled at the end of Rate Year Three. See Leaf 221.1 of PSC No. 220 for tariff details. Monthly, the Company will compare (1) Self-Administered Costs to (2) Rate Allowance. This deferral is downward only. Monthly, carrying charges are calculated on the deferral balance using the "Other Customer Capital Rate," which is set annually by the PSC. The mechanism is replaced per NE:NY order in Section 17.7.1 of Rate Case 20-E-0380 effective July 1, 2022. Only ETIP carrying charges are recorded in this account going forward.
(ag) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 17-G-0239, The Company's energy efficiency costs (ETIP) will be recovered in base rates instead of the Energy Efficiency Tracker Surcharge portion of SBC. Any under-expenditure in a given Rate Year will be carried forward and reconciled at the end of Rate Year Three. See Leaf 221.1 of PSC No. 220 for tariff details. Monthly, the company will compare (1) Self-Administered Costs to (2) Rate Allowance. This deferral is downward only. Monthly, carrying charges are calculated on the deferral balance using the "Other Customer Capital Rate," which is set annually by the PSC. The mechanism is replaced per NE:NY order in Section 17.7.1 of Rate Case 20-G-0381 effective July 1, 2022. Only ETIP carrying charges are recorded in this account going forward.
(ah) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 10-E-0050, the Company will hire one additional Consumer Advocate effective 2010. In the event that the Company does not hire an additional Consumer Advocate, the allowance will be deferred for future ratepayer use. Per rate case 12-E-0201, this deferral is discontinued and the deferred balance above is partially amortized per Section 3.4.1 and Appendix 5, Schedule 18. Per rate case 17-E-0238 effective April 2018, a pro-rata allocation was used to create the Rate Plan Deferral Credit per Appendix 2 Schedule 3.5 effective 2018.
(ai) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 12.1 of Joint Proposal in rate case 20-E-0380 requires the company to defer interest on regulatory assets and liabilities. This account holds interest on these regulatory deferrals using the weighted average cost of capital (net of tax).
(aj) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.

(ak) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance..
(al) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account records (1) the current year's Net Revenue Sharing (NRS) deferral and (2) the amortization of prior year NRS imbalances (i.e. net over or under collections). In accordance with rate case 17-G-0239 and the PSC 219 tariff (Rule 26), the Company sets delivery revenue targets for SC 6 and combined SC9/ SC14 service classes each rate year and reconciles actual fiscal year revenues to these targets. The Company shares with participating service classes of customers 90% of the difference vs targets in SC 6 revenues and 100% of the difference in the combined SC9/14 revenues vs targets. Additionally, the annual filing with the PSC occurs during June of each year, with new rates effective August 1st.
(am) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In accordance with rate cases 20-E-0380 & 20-G-0381, Section 12.1.18, this account represents the accrued unbilled revenue Deferral (Gas Only), the Company will continue its current deferral practice concerning accrued unbilled revenues pursuant to the PSC's August 30, 1988 Order in Case 29670. No carrying charges will be calculated for accrued unbilled revenues.
(an) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance reflects penalties relating to operations for the Electric Quality Assurance & Safety Program projects that did not meet the PSC Estimating compliance target standards and 2014/15 Customer Satisfaction Metric. The PSC has the right to enforce penalties on the Company based on operation performance. The accumulated liability in this account can be drawn down through pro-rata allocation and other offsets as set forth in PSC orders in which penalties are refunded to customers.
(ao) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents Gas Contingency Reserve Per rate case 17-G-0239 (Appendix 6, Schedule 1, Page 1 of 2). This reserve is subject to disposition in future rate case.
(ap) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance reflects penalties relating to operations for the Gas Quality Assurance & Safety Program projects that did not meet the PSC Estimating compliance target standards and Gas Safety & Reliability Performance Metric. The PSC has the right to enforce penalties on the Company based on operation performance. The accumulated liability in this account can be drawn down through pro-rata allocation and other offsets as set forth in PSC orders in which penalties are refunded to customers. The remaining balance of \$2.7 million for the Gas Safety & Reliability Performance Metric was transferred to the Gas Safety Performance Metric account in March 2019. The residual balance was transferred to rate plan deferral account 2540724 in FY22 per 20-G-0381.
(aq) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule 12 of Appendix 6 of the Joint Proposal in rate case 12-G-0202 discontinues this deferral mechanism. In addition, the pre-existing deferred amounts are partially amortized per Section 4.4.1 and Appendix 6, Schedule 13. This mechanism is discontinued under cases 17-E-0238 & 17-G-0239.
(ar) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents standalone former System Benefit Charge (SBC) deferral. As a result of 2018 PSC request to view Clean Energy Fund deferrals separately from other deferrals, it was necessary to re-class principal and interest balances related to other programs to their own accounts. Per Case 14-M-0094 (Issued/Effective January 21, 2016), NYSERDA's clean energy activities was consolidated under the umbrella of the Clean Energy Fund (CEF). Legacy programs (and their associated deferral balances) existing prior to this case, including the System Benefit Charge, were consolidated into CEF.
(as) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(at) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 12.1.5 of the Joint Proposal of 20-E-0380 and 20-G-0381 provides for the recoveries of Site Investigation and Remediation expenses. The Company will reconcile the expense to the annual rate allowance of \$17.92 million for electric and \$3.16 million for gas. Any under- or over-expenditures are deferred for future refund to, or recovery from customers.
(au) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account holds the deferral balance for the Transmission Revenue Adjustment Clause (TRAC). The TRAC deferral is the difference between the forecast based on transmission revenue credits in delivery rates and actual transmission revenue realized. The TRAC is defined per rate case 20-E-0380 and PSC Tariff 220, Rule 43 effective July 1, 2021.
(av) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(aw) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Economic Development Fund Program provides discounted electric delivery rates to qualified customers. National Grid will continue its Economic Development Fund Program. Each Rate Year, the Company will fully reconcile economic development discounts to the amount reflected in rates (\$2.193 million in Rate Year One, \$2.120 million in Rate Year Two and \$1.721 million in Rate Year Three) for refund to or recovery from customers. Refer to Economic Development Fund (10.1.3) rate cases 17-E-0238 and 17-G-0239. Per RC 20-E-0380 Sec 12.1.3 amount reflected in rates (\$2.065M in RY1, \$2.100M in RY2 and \$1.625M in RY3).
(ax) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule 12 of Appendix 6 of the Joint Proposal in Case 12-G-0202 discontinues this deferral mechanism. In addition, the pre-existing deferred amounts are partially amortized per Sections 4.4.1 and Appendix 6, Schedules 13. Remaining balance subject to pro-rata deferral, a portion was used to create the Gas Rate Plan Deferral Credit per rate case 17-G-0239 per Appendix 3 Schedule 2 and 3 effective April 2018. The residual balance was transferred to rate plan deferral account 2540724 in FY22 per 20-G-0381.
(ay) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account records deferral of recoveries from customers through surcharge as allowed under: Case 99-G-1369 and continued under Case 20-G-0381 Joint Proposal page 76. These recoveries are meant to compensate the company for specific R&D expenditures related to Millennium projects. The account is reconciled and filed annually for the period of (Jan-Dec) and submitted to the PSC at January 1. In April 2018, Millennium R&D's share of the one-time Gas Rate Plan Deferral Credit was applied to the deferral balance which increased deferred liability by \$0.341 million.
(az) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 15-M-0744, the Company is allowed to recover 100 percent of the revenue requirement associated with these proposed capital expenditures. It is reasonable for customers to receive the entire tax benefit associated with bonus depreciation from the expenditures. This account holds the deferred tax benefit for the electric business that is owed to customers. Pursuant to Case 20-E-0380, the balance was transferred to Electric Rate Plan Deferral Credit in February 2022.
(ba) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The purpose of this account is to process the Bonus Depreciation Adjustment. Per rate case 12-G-0202, this deferral is discontinued, and the deferred balance is partially amortized per Section 4.4.1 and Appendix 6, Schedule 13. The remaining balance will be considered in future rate cases. Pursuant to case 20-G-0381, the deferral balance was transferred to Gas Rate Plan Deferral Credit to promote rate stability and mitigate bill impacts for customers in February 2022.
(bb) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Regulatory liability relates to Internal Reserve Carrying Charges at the time of the Company acquisition that were initially recorded to the Company's pension liability.
(bc) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
As commodity costs, including realized gains and losses on commodity derivatives, are refunded to or recovered from customers through the Company's gas and electric cost recovery mechanisms, a regulatory asset or liability is recorded as an offset to the unrealized gain or loss on a derivative asset in accordance with ASC 980 under US GAAP.
(bd) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(be) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

As commodity costs, including realized gains and losses on commodity derivatives, are refunded to or recovered from customers through the Company's gas and electric cost recovery mechanisms, a regulatory asset or liability is recorded as an offset to the unrealized gain or loss on a derivative asset in accordance with ASC 980 under US GAAP.
(bf) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(bg) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(bh) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(bi) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Company entered into a 30-year Purchase Power Agreement (PPA) with the City of Oswego (City) to purchase power at fixed rate on October 5, 1993. A tracking provision in the agreement obligates the City to pay the Company the difference (being tracked in an Adjustment Account) between the fixed contract rate and the cost the Company would have incurred in producing the power itself. This difference has built in the Company's favor over time. General Accounting has recorded a Regulatory Liability to track this difference. This account using a discounting schedule will wind down the regulatory liability balance based on the difference between the fixed contract rate and the internal production rate for monthly production and the amount withheld/prepaid monthly by the City.
(bj) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Company entered into a 30-year Purchase Power Agreement (PPA) with the City of Oswego (City) to purchase power at fixed rate on October 5, 1993. A tracking provision in the agreement obligates the City to pay the Company the difference (being tracked in an Adjustment Account) between the fixed contract rate and the cost the Company would have incurred in producing the power itself. This difference has built in the Company's favor over time. General Accounting has recorded a Regulatory Liability to track this difference. This account using a discounting schedule will wind down the regulatory liability balance based on the difference between the fixed contract rate and the internal production rate for monthly production and the amount withheld/prepaid monthly by the City.
(bk) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 10.1.1 of the Joint Proposal in rate cases 20-E-0380 & 20-G-0381 require the Company to continue to defer the difference between actual OPEB costs and the annual revenue requirements for OPEB costs.
(bl) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Beginning January 1, 2018 Niagara Mohawk implemented the Low Income Energy Affordability Program (EAP), which was approved by case 14-M-0565. Per Rate Case 17-E-0238, Section 10.1.2 and Section 13.1., each Rate Year, the Company will fully reconcile Energy Affordability Program costs to the rate allowance of \$56.594 million. Amount in excess of the rate allowance will be deferred for future recovery from customers. Any under-expenditure will be deferred for future use in a low income program. Per RC 20-E-0380 effective July 1, 2021 Annual rate rate allowance are as follow: RY1 \$23.48K; RY2 \$20.97K; RY3 \$19.41K.
(bm) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 12.1.5 of the Joint Proposal of 20-E-0380 and 20-G-0381 provides for the recoveries of Site Investigation and Remediation expenses. The Company will reconcile the expense to the annual rate allowance of \$17.92 million for electric and \$3.16 million for gas. Any under- or over-expenditures are deferred for future refund to, or recovery from customers.
(bn) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account processes the Legacy Transition Charge (LTC) reconciliation as per Rule 46.2 PSC 220 tariff. The LTC is a true up mechanism for old purchases power contracts.
(bo) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account reconciles the deferred charges for RSS (Reliability Support Service) from Dunkirk paid to NRG Power Marketing, the related carrying charges, and recovery via revenue collection as per RSS agreement and rate case 12-E-0136. The reconciliation recovers only the total RSS cost exceeding the total 57 million. This mechanism is discontinued under Case 17-E-0238.
(bp) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In accordance with rate case 11-E-0535, the Company allows customers who received the benefit of reduced delivery rates for existing allocations of New York Power Authority Expansion Power and Replacement Power to be phased-in to full standard tariff delivery rates over a five or seven-year period in order to allow these customers to plan and adjust for these electric bill impacts. The incremental revenues associated with these customers being phase-in to full standard tariff rates will be deferred through March 2018 for future benefit to customers. The balance was subject to pro-rata deferral, \$3.5 million was used to create the Electric Rate Plan Deferral Credit per rate case 17-E-0238 Appendix 2 Schedule 3.5 in April 2018.
(bq) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance in this account represents 18-A Temporary State Energy & Utility Service Conservation Assessment (TSA). This account was established based on a new Temporary State Energy & Utility Services Conservation Assessment effective April 1, 2009. The account records the deferral of the difference between the payment to PSC and the recovery of that payment. The account was filed annually to the PSC for the period of (July-June) submitted at June 15. Pursuant to Case 09-M-0311, the TSA (18-A) expired December 2017 and effective April 1, 2018 utilities are no longer authorized to defer the difference between the TSA costs and TSA collections from customers. The disposition of the balance will be determine in the future rate case.
(br) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Pursuant to the new gas rate case 17-G-0239, this mechanism is discontinued.
(bs) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Schedule 12 of Appendix 6 of the Joint Proposal in Case 12-G-0202 discontinued this deferral mechanism.
(bt) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 14-E-0423 National Grid will continue its electric Demand Response Programs. Each Rate Year, the Company will fully reconcile its Demand Response Program costs to the amount reflected in rates, including interest at the customer deposit rate. Amounts below or above value collected in rates will be deferred. Demand Response programs are as follow: Distribution Load Relief, Commercial System Relief, Direct Load Control.
(bu) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 14-M-0101 ("Proceeding on Motion of the Commission in Regard to Reforming the Energy Vision," I/E 02/26/2015), Appendix C, the Company will include a Self-Direct Program for large commercial and industrial customers in their energy efficiency portfolios no later than January 1, 2017. The Self-Direct Programs will allow large commercial and industrial customers to self-direct funds that would otherwise support the utilities' portfolio of energy efficiency programs toward the customers' unique suite of energy management investments and allow the customers' energy savings to count toward the utilities' goals. The Self-Direct Program was implemented on a three-year cycle. Throughout the cycle, participants will be able to access at least 85% of their contributions to fund eligible projects, as agreed upon by the customer and the utility. Beginning January 1, 2017, the utility regularly allocated a Self-Direct participant's contributions to the utility's energy efficiency portfolio into the participant's Energy Savings Account (ESA), excluding the up-to 15% that is retained by the utility for program administration and EM&V For deferral purposes, 85% of monthly revenues from customers enrolled in the program were deferred in this account. A letter was sent to New York State Public Service Commission on December 2018 notifying the Company decision to close all Electric Self Direct projects by December 31, 2019. Funds Collected through December 2019 are available for Self-Direct customers to use for the period January 1, 2020 – December 31, 2020.
(bv) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
As stipulated by the latest rate case 17-E-0238, Section 2.3, the Company created a new electric deferral credit of \$44.88 million ("Rate Plan Settlement Credit"). This will resolve several pending issues addressed in the rate case proceeding. The Company will use \$6.2 million of the electric Rate Plan Settlement Credit in each Rate Year (\$18.6 Million in total) to amortize an equivalent amount of its undepreciated investment in pre-Automated Meter Reading meters.
(bw) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
As stipulated by the latest rate order 17-G-0239, Section 2.3, the Company created a new gas deferral credit of \$28.42 million ("Rate Plan Settlement Credit"). This will resolve several pending issues addressed in the rate case proceeding. The Company will utilize \$8.971 million of the Gas Rate Plan Settlement Credits to fund Gas Safety programs identified in section 7.5 of the Joint Proposal. The Company will also reserve \$5 million to fund future gas safety and compliance improvement programs.
(bx) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The mechanism has been discontinued as per Case 20-E-0380.

(by) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This mechanism was discontinued per Rate Case 20-E-0380.
(bz) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This mechanism was discontinued per 20-G-0381.
(ca) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
As set forth through rate case 20-E-0380, the Company will implement a downward-only reconciliation of transmission and distribution vegetation management program costs. The reconciliation will apply to the Company's aggregate total vegetation management costs over the term of the Rate Plan. (\$78.856 million in Rate Year One, \$80.666 million in Rate Year Two, and \$82.323 million in Rate Year Three). Any under-expenditure in total program costs in a given Rate Year will be carried forward and reconciled at the end of Rate Year Three.
(cb) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-G-0381, Section 10.4 the Company is authorized to record the Service Company Rents IS and GBE Program Net Plant and Depreciation Expense Reconciliation Mechanism. This is a downward only reconciliation that applies to the Company's aggregate total IS and GBE program average net plant and depreciation expense. Each rate year, the Company will reconcile its respective actual IS and GBE Program average net utility plant and depreciation expense revenue requirements to the forecast revenue requirements and defer any underspend to the benefit of the customers as reconciled through rate year 3
(cc) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-E-0380, Section 10.4 the Company is authorized to record the Service Company Rents IS and GBE Program Net Plant and Depreciation Expense Reconciliation Mechanism. This is a downward only reconciliation that applies to the Company's aggregate total IS and GBE program average net plant and depreciation expense. Each rate year, the Company will reconcile its respective actual IS and GBE Program average net utility plant and depreciation expense revenue requirements to the forecast revenue requirements and defer any underspend to the benefit of the customers as reconciled through rate year 3.
(cd) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per rate case 20-E-02380, the Company will implement a platform service revenue sharing mechanism for its electric business each year under the rate plan. The Company will retain 20% of fees collected from vendors and defer 80% for future credit to customers.
(ce) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account contains the deferral balance of the Net Utility Plant tracker pertaining to the gas service since fiscal years 2019. As determined by rate case 20-E-0380, the Company will reconcile its annual actual average net utility plant and depreciation expense revenue requirements to the target amounts. Any under expenditure in a given rate year will be carried forward and reconciled at the end of rate year three.
(cf) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account contains the deferral balance of the Net Utility Plant and depreciation expense pertaining to the gas service since fiscal years 2019. As determined by rate case 20-G-0381, the Company reconciles its annual actual average net utility plant and depreciation expense revenue requirements to the target amounts. Any under expenditure in a given rate year will be carried forward and reconciled at the end of rate year three.
(cg) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account holds the Long Term Debt (LTD) True Up deferral recovery mechanism per rate case 17-E-0238 for Rate Year Two and Three. The Company will reconcile its actual cost of LTD to the cost used to establish rates; Any difference will be deferred for future refund to or recovery from customers. The calculation of actual interest expense reflects the agreed upon ration of LTD to Total Capitalization and actual debt rates multiplied by the lesser of the actual rate base or the rate base used to establish rates in these proceedings. This mechanism was discontinued per 20-E-0380.
(ch) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account holds the Long Term Debt (LTD) True Up deferral recovery mechanism per rate case 17-G-0239 for Rate Year Two and Three. The Company will reconcile its actual cost of LTD to the cost used to establish rates; Any difference will be deferred for future refund to or recovery from customers. The calculation of actual interest expense reflects the agreed upon ration of LTD to Total Capitalization and actual debt rates multiplied by the lesser of the actual rate base or the rate base used to establish rates in these proceedings. This mechanism was discontinued per 20-G-0381.
(ci) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-G-0381 section 14, the PSC has the right to enforce penalties on Niagara Mohawk power corporation based on operation performance. These penalties are recorded as negative revenue adjustments.
(cj) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance in this account represents Economic Development Fund Program which provides discounted gas delivery rates to qualified customers. Each Rate Year, the Company will fully reconcile economic development discounts to the amount reflected in rates (\$1.150 million, \$0.935 million and \$0.762 million) for refund to or recovery from customers as authorized in section 10.1.3 in rate case 17-G-0239. Per RC 20-G-0381 Sec 12.1.3 amount reflected in rates (\$433.7K in RY1, \$332K in RY2 and \$289.7 In RY3).
(ck) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Pursuant to rate case 20-G-0381 Section 12.1.4, the Economic Development Grant program offers financial assistance for projects that promote the economic health of New York State by facilitating the creation and or retention of jobs or the increase of business activity in the State. This account contains the deferral balance for the Economic Development grant program deferral for gas, which is the difference between the cumulative allowance and the cumulative actual expenditures. The reconciliation is subject to a down-ward only reconciliation over the term of the rate plan. Any difference between the respective rate allowance and actual program costs in a given rate year will be carried forward and reconciled at the end of rate year Three, with any under-expenditure to be deferred for future use in the Economic Development Grant Programs.
(cl) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Economic Development Grant Program is funded by PSC in which the Company is funded grants to improve the economic state of the community. This account contains the deferral balance for the Economic Development grant program deferral for electric, which is the difference between the cumulative allowance (as allowed per the PSC) and the cumulative expenditures for the program. Pursuant to case 20-E-0380 Section 12.1.4, the reconciliation is subject to downward-only reconciliations over the term of the rate plan. Any difference between the respective rate allowance and actual program costs in a given rate year will be carried forward and reconciled at the end of rate year Three, with any under-expenditure to be deferred for future use in the program.
(cm) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Affordability Program provides assistance to a small number of eligible low income residential consumers with arrears owed to the company who enter into a payment plan to make current payments and retire arrears. The Affordability Program discontinued new enrollment in its arrears forgiveness program in March 2017. This program was discontinued per rate cases 17-E-0238 & 17-G-0239. The program will be phased-out gradually, as existing customers participating in the program either complete the program, default, or voluntarily remove themselves from the program.
(cn) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The balance in this account represents the incremental costs incurred associated with Case 17-E-0238 (Electric). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses for Case 17-E-0238 were deferred as a regulatory asset (debit to this account) with a credit to collection of these expenses. In the Company's current rate Case 17-E-0238, the balance in the account had been amortized over three Rate Years for \$493,000 each Rate Year. The monthly amortization of \$41,083.33 will credit the regulatory liability in accordance to Appendix 1, Schedule 1. This mechanism was discontinued effective July 1, 2021 per Rate Case 20-E-0380.
(co) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The balance in this account represents the incremental rate case expenses incurred associated with Case 17-G-0239 (Gas). Incremental rate case expenses include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses for Case 17-G-0239 were deferred as a regulatory asset (debit to this account) with a credit to collection of these expense. In the Company's current rate Case 17-G-0239, the balance in the account had been amortized over three Rate Years for \$396,000 each Rate Year. The monthly amortization of \$33,000 will credit the regulatory liability in accordance to Appendix 1, Schedule 2. This mechanism was discontinued effective July 1, 2021 per Rate Case 20-G-0381.
(cp) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds the deferral for Variable Pay – Electric, stipulated by the Niagara Mohawk's Rate Case 20-E-380, section 12.1.10 and Appendix 5, Schedule 10. Each fiscal year (rate year), the company reconciles the actual variable compensation amount with the target amounts reflected in rates and defers for refund to customers any variable pay compensation reflected in rates that are not paid to employees (as credit). This is a downward only reconciliation.
(cq) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds the deferral for Variable Pay - Gas, stipulated by the Niagara Mohawk's Rate Case 20-G-0381, section 12.1.10 and Appendix 6, Schedule 10. Each rate year, the Company reconciles the actual variable compensation amount with the target amounts reflected in rates and defers for refund to customers any variable pay compensation reflected in rates that are not paid to employees. This is a downward only reconciliation.

(cr) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(cs) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(ct) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(cu) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(cv) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
NA Zero Balance.
(cw) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds Pro-Rata Allocation of Deferral Credits amortization stipulated by the latest Rate Case 20-E-0380. The Company will credit customers with a portion of the forecast electric deferral balance in amount of \$145.9 Million. For the gradual transition to full cost-of-service rates, the credits are allocated (July 2022 - June 2024) to Rate Year One \$26.483 million, Rate Year Two \$36.738 million, Rate Year Three \$82.685 million. The credits are calculated by taking a pro rata share from the overall projected deferred credit balances. (Amortization Period: July 2021 thru June 2024)
(cx) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The account holds Pro-Rata Allocation of Deferral Credits amortization stipulated by the latest Rate Case 20-G-0381. The Company will credit customers with a portion of the forecast gas deferral balance in amount of \$53.5 Million. For the gradual transition to full cost-of-service rates, the credits are allocated (July 2022 - June 2024) to Rate Year One \$3.519 million, Rate Year Two \$10.327 million, Rate Year Three \$26.727 million and Rate Year Four 12.928M. The credits are calculated by taking a pro rata share from the overall projected deferred credit balances. (Amortization Period: July 2021 thru March 2025)
(cy) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Pursuant to case 20-G-0381, this mechanism is discontinued as of July 2021.
(cz) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Section 12.1 of the Joint Proposal in Case 20-G-0381 requires the Company to defer interest on regulatory assets and liabilities. This account holds interest on regulatory liabilities (gas) using the pre-tax weighted average cost of capital rate authorized in the current rate case.
(da) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents the Refund/Surcharge for prior years' SPA (System Performance Adjustment) imbalances (i.e. over/under collection). This SPA account balance is filed annually for the period of September - August and is submitted to the PSC by October 15th.
(db) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In accordance with rate case 04-M-0159 - Proceeding on Motion of the Commission to Examine the Safety of Electric Transmission and Distribution Systems, the Company in this account addresses the disposition of savings resulting from the modified Electric Safety Standards through a deferral for customer benefit, inclusive of carrying charges. Pursuant to Case 15-M-0744, the balance at March 2018 was decreased offsetting the NUPD Reconciliation Mechanism in amount \$8.234 million. Pursuant to Case 17-E-0238, the deferral was discontinued.
(dc) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-G-0381, System Benefit Charge costs (SBC), which include the Clean Energy Fund (CEF) surcharge, will continue to be reconciled pursuant to PSC 219 Rule 31. The Company compares actual CEF expenditures (NYSERDA payment) to the actual CEF collections from customers. Carrying charges are calculated on the deferral balance using the other Customer Capital Rate (net of Tax), which is set annually by the PSC.CEF Bill-As-You-Go Gas costs ended Per Case 18-M-0084 dated January 16, 2020.
(dd) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-E-0380, SBC costs, which include the CEF surcharge, will continue to be reconciled pursuant to PSC 220 Rule 41. The Company will compare the actual CEF expenditures (NYSERDA Payments) to actual CEF collections. Carrying charges are calculated on the deferral balance using the Other Customer Capital Rate (net of tax), which is set annually by the PSC.
(de) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This mechanism was discontinued per 20-G-0381.
(df) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
To recognize upfront the Spier Fall to Rotterdam Transmission Line total settlement amount (borne by shareholders) for incremental O&M cost on the maintenance of the steel structures on the Spier Falls to Rotterdam Transmission line pursuant to case 10-T-0080, and amortization over the average service life of the assets. (Amortization Period: November 2013 thru October 2083)
(dg) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-G-0381, SBC costs, which include the CEF surcharge, will continue to be reconciled pursuant to PSC 219 Rule 31. Carrying charges are calculated on the deferral balance using the Other Customer Capital Rate (net of tax), which is set annually by the PSC. Per Case 14-M-0094, interest for Energy Efficiency Portfolio Standard and CEF is to be segregated in the company's books for the future benefit of ratepayers. The deferred interest related to CEF was reclassified into a separate account on the company's books in June 2018.
(dh) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 20-E-0380, System Benefit Charge costs, which include the Clean Energy Fund (CEF) surcharge, will continue to be reconciled pursuant to Public Service Commission 220 Rule 41. On a monthly basis, the Company will compare monthly amounts due to NYS Energy Research Development Authority (if any) to Actual CEF Collections/Revenues. On a monthly basis, carrying charges are calculated on the deferral balance using the "Other Customer Capital Rate," which is set annually by the NY PSC.
(di) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Energy Efficiency Portfolio Standard interest was re-classed to a separate GL account per Public Service Commission request in July 2018.
(dj) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account represents standalone former System Benefit Charge (SBC) interest deferral. As a result of 2018 PSC request to view Clean Energy Fund deferrals separately from other deferrals, it was necessary to re-class principal and interest balances related to other programs to their own accounts. Per previous PSC Case 14-M-0094 (issued/Effective January 21, 2016), NYSERDA's clean energy activities was consolidated under the umbrella of the Clean Energy Fund (CEF). Legacy programs (and their associated deferral balances) existing prior to this case, including the System Benefit Charge, were consolidated into CEF.
(dk) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Under the implementation of Low-Income Energy Affordability Program approved by Case 14-M-0565, effective January 1, 2018, Electric and Gas income eligible customers who received Home Energy Assistance Program (HEAP) benefit within 14 months were eligible to participate in the Program and receive discounts. Amounts in excess of the rate allowance will be deferred for future recovery from customers. Any under-expenditures will be deferred for future use in a low-income program. Per RC 20-G-0380 effective July 1, 2021 Annual rate rate allowance are as follow: RY1 \$6.6K; RY2 \$5.6K; RY3 \$5.4K.
(dl) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Case 18-E-0138, this account represents the balance received from NYSERDA of \$9 million available to be used for incentive payments for the Direct Current Fast Charge (DCFC) Infrastructure Program to customers who meet the requirements of the program. This program expired on December 31, 2020 and has been replaced by the Direct Current Fast Charging component of the Make Ready Program per Case 20-E-0380 Section 3.4.14. The current activities in this account are surcharges collected and interest accrued.
(dm) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

On January 25, 2021, the PSC issued Order 20-E-0491, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) to LS Power and NYPA, and to transfer the Facilities (electric transmission facilities) to LS Power for their approved construction and operation of the electric transmission upgrade project. The lease terms are for 99 years and the proceeds are amortized monthly over the 99-year term. The unamortized balance will receive carrying charge treatment using the pre-tax weighted average cost of capital (WACC) rate. (Amortization Period: March 2021 thru February 2120)
(dn) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
On January 25, 2021, the PSC issued Order 20-E-0491, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) to LS Power and NYPA, and to transfer the Facilities (electric transmission facilities) to LS Power for their approved construction and operation of the electric transmission upgrade project. The transfer of assets will occur in multiple transactions and the sale of the Facilities will be recorded to Deferred Regulatory Liability. The unamortized balance will accrue interest using the pre-tax WACC rate.
(do) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
On January 25, 2021, the PSC issued Order 20-E-0491, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) to LS Power and NYPA, and to transfer the Facilities (electric transmission facilities) to LS Power for their approved construction and operation of the electric transmission upgrade project. As a result of the sale of the Facilities, the Company will avoid property tax, depreciation, and O&M costs it currently incurs, and that ratepayers pay for through base rates. The avoided costs/savings will be deferred to regulatory liability with carrying charge using pre-tax WACC rate.
(dp) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
On March 19, 2021, the PSC issued Order 20-E-0596, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) and transfer Facilities to Transco for their approved construction and operation of the electric transmission upgrade project. The lease terms are for 99 years and the proceeds will be amortized monthly over the 99-year term. The unamortized balance will receive carrying charge treatment using the pre-tax weighted average cost of capital (WACC) rate (Amortization Period: March 2021 thru February 2120)
(dq) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance in account represents the Company Property Tax Deferral (Electric) as per the Company's Rate Case 20-E-0380. As stated in section 12.1.6 of the rate case, the Company will reconcile actual property tax expense to the rate allowance, Year1 \$217.760 M, Year2, \$234.545M and Year3 \$249.828M. The difference will be deferred for future refund to or recovery from customers. The difference between actual tax expense and the rate allowance will be shared 90/10 percent between customers and the Company respectively. The rate allowance exceeding actual expenditure results in credit and conversely, expenditures exceeding the rate allowance results in debit to the account.
(dr) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
On March 19, 2021, the PSC issued Order 20-E-0596, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) and transfer Facilities to Transco for their approved construction and operation of the electric transmission upgrade project. The transfer of assets will occur in multiple transactions and the sale of the Facilities will be recorded to Deferred Regulatory Liability. The unamortized balance will accrue interest using the pre-tax WACC rate.
(ds) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
On March 19, 2021, the PSC issued Order 20-E-0596, authorizing National Grid ("Company") to lease certain existing transmission right-of-way (ROW) and transfer Facilities to Transco for their approved construction and operation of the electric transmission upgrade project. As a result of the sale of the Facilities, the Company will avoid property tax, and depreciation expense it currently incurs, and that ratepayers pay for through base rates. The avoided costs/savings will be deferred to regulatory liability with carrying charge using pre-tax WACC rate.
(dt) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per 19-M-0463, the Company defers incremental expenses and administrative fee recoveries for the Company Net Crediting Program. The Company Net Crediting Program provides voluntary (opt-in) consolidated billing services for CDG hosts and subscribers as of October 1, 2020.
(du) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Excess Accumulated deferred taxes resulting from the remeasurement of the company's deferred tax balances due to the enactment of the 2017 Tax Cuts and Jobs Act for electric transmission.
(dv) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Excess Accumulated deferred taxes resulting from the remeasurement of the company's deferred tax balances due to the enactment of the 2017 Tax Cuts and Jobs Act for electric distribution.
(dw) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Excess Accumulated deferred taxes resulting from the remeasurement of the company's deferred tax balances due to the enactment of the 2017 Tax Cuts and Jobs Act for gas.
(dx) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Includes amounts pertaining to Allowance for Funds Used During Construction given to Niagara Mohawk, which are being amortized over the life of the book assets, as well as the impact of state tax rate changes and other items as agreed with regulators for electric.
(dy) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Includes amounts pertaining to Allowance for Funds Used During Construction given to Niagara Mohawk, which are being amortized over the life of the book assets, as well as the impact of state tax rate changes and other items as agreed with regulators for gas.
(dz) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Make Whole Provision is designed to ensure that the Company is restored to the same financial position they would have been in had rates gone into effect on July 1, 2021 per Rate Case 20-E-0380. Financial true-up targets established in the JP as well as depreciation and amortizations were applied effective July 1, 2021. The new rate case was approved by the NYPSC on January 20, 2022, these amounts were recorded in the books of the Company in their respective regulatory account in the first quarter of calendar year 2022.
(ea) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Make Whole Provision is designed to ensure that the Company is restored to the same financial position they would have been in had rates gone into effect on July 1, 2021 per Rate Case 20-G-0381. Financial true-up targets established in the JP as well as depreciation and amortizations were applied effective July 1, 2021. The new rate case was approved by the NYPSC on January 20, 2022, these amounts were recorded in the books of the Company in their respective regulatory account in the first quarter of calendar year 2022.
(eb) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Pursuant to PSL\$114-a, a utility is precluded from including in rates the cost for legislative lobbying performed by trade organizations to benefit utilities. Any membership dues included in each rate year's applicable revenue requirement identified by the Company will be deferred. Credits to this regulatory liability are utility membership dues to be deferred for future pass back to customer (Gas).
(ec) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Pursuant to PSL\$114-a, a utility is precluded from including in rates the cost for legislative lobbying performed by trade organizations to benefit utilities. Any membership dues included in each rate year's applicable revenue requirement identified by the Company will be deferred. Credits to this regulatory liability are utility membership dues to be deferred for future pass back to customer (Electric).
(ed) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Rate 15-E-0751, Phase One Value of Distributed Energy Resources (VDER), the company is required to provide immediate improvements in granularity in understanding and compensating for the value of distributed energy resources to the electric system described as the Value Stack compensation. This account reconciles the cost (credits issued to customers) and recovery of VDER.
(ee) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Rate Case 20-G-0381, Section 17.7.1 - Co. will reconcile the revenue requirement (RR) effect of the actual costs incurred for the EE programs to the cumulative electric and gas reconciliation targets and defer any over/under collection over the term of the rate plan for future recovery from or refund to customers. Per NE:NY Order, Co. is permitted to carry deferred overspent or underspent funds forward from year to year thru 2025, for offset or use in future year EE programs, provided it does not exceed the cumulative budgets authorized in NE:NY Order.
(ef) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
RC 20-G-0381, Section 17.7.1 - Co. will reconcile the revenue requirement (RR) effect of the actual costs incurred for the EE programs to the cumulative Gas reconciliation target and defer any over/under collection over the term of the rate plan for future recovery from or refund to customers. Per NE:NY Order, Co. is permitted to carry deferred overspent or underspent funds forward from year to year thru 2025, for offset or use in future year EE programs, provided it does not exceed the cumulative budgets authorized in NE:NY Order.
(eg) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities

NYS PSC has authorized creation of an Integrated Energy Data Resource (IEDR) platform that will securely collect, integrate, and provide access to a large and diverse set of energy-related data and information necessary to support economy-wide decarbonization required by CLCPA. The Commission's IEDR Order 20-M-0082 appointed NYSEDA as the Program Sponsor responsible for defining, initiating, overseeing, and facilitating the IEDR Program, including procuring the services of the IEDR program manager and Utility Data Advisor. NYSEDA finalized an agreement with Deloitte Consulting LLP on September 28, 2021 to function as the IEDR Program Manager and With Pecan Street Inc on September 30, 2021, to function as the IEDR Utility Data Advisor. An IEDR Development Team will be selected by the end of Q2 2022.
(eh) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In compliance with the Commission's Order in Case 15-G-0244, the Company amended its tariffs to include tariff penalties for customers that do not cooperate with inside service line inspections. The amounts recovered through assessment of the penalties will be used to offset the costs of service line inspections per Rate Case 20-G-0381. Since the collected penalties were not included in the revenue requirement for Rate Case 20-G-0381, the regulatory liability account was created to track the penalties and deferral interest for future rate case disposition.
(ei) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Rate Case 20-E-0380, Section 17.7.1 - Co. will reconcile the revenue requirement (RR) effect of the actual costs incurred for the EE programs to the cumulative electric and gas reconciliation targets and defer any over/under collection over the term of the rate plan for future recovery from or refund to customers. Per NE:NY Order, Co. is permitted to carry deferred overspent or underspent funds forward from year to year thru 2025, for offset or use in future year EE programs, provided it does not exceed the cumulative budgets authorized in NE:NY Order.
(ej) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Rate Case 20-E-0380, Section 17.7.1 - Co. will reconcile the revenue requirement (RR) effect of the actual costs incurred for the EE programs to the cumulative electric and gas reconciliation targets and defer any over/under collection over the term of the rate plan for future recovery from or refund to customers. Per NE:NY Order, Co. is permitted to carry deferred overspent or underspent funds forward from year to year thru 2025, for offset or use in future year EE programs, provided it does not exceed the cumulative budgets authorized in NE:NY Order.
(ek) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
As a result from the extension of the suspension period, the Company is authorized to calculate the revenue adjustment as the difference between revenues the Company would have received during the extension of the suspension period and the actual revenues received to ensure the Company is restored to the same position it would have been in had new rates gone into effect on July 1st, 2021 per Rate Case 20-E-0380 & 20-G-0381. The deferral balance is related to the non-reconcilable components of the MFC.
(el) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Merchant Function Charge (MFC) is applied to the customer's bill when the customer receives electricity supply from the Company. This charge includes costs associated with commodity related credit and collections, commodity related uncollectible expense, electric supply procurement costs and working capital for electric supply. This charge is applied to the Electricity Supply portion of a customer's bill. This charge will not be billed if the customer chooses and alternate supplier. Based on rate case 20-E-0380 the Company is allowed to defer the difference between the revenue for the MFC and the revenue requirement.
(em) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The Electricity Supply Reconciliation Mechanism (ESRM) performed per rule 46.3.1, 46.3.2, and 46.3.3 of PSC tariff 220. ESRM reconciles electricity supply revenues for the month to the market cost of electricity purchased. Costs in excess of revenues are collected from customers and revenues in excess of costs are credited to customers. ESRM also includes the cost of benefit of hedging contracts.
(en) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Rate Case 20-E-0380/20-G-0381, Section 8, the Company is authorized to recover \$119.17 million (\$88.55 million for Electric operation and \$30.32 million for gas operation) of AMI-related O&M expenses as defined in the rate case joint proposal and incurred during the six-year AMI deployment period beginning Fiscal Year 2022 subject to a downward only reconciliation at the end of the six-year AMI deployment period.
(eo) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Rate Case 22-E-0253, the Company is authorized to extend the primary term of lease of Volney-Marcy Transmission Line through January 1, 2044, and then acquire the line for \$1.00. The annual lease payment under this agreement will result in 0.772 million of annual savings from the current lease payment. The Company defers the savings from the current annual payment reflected in rates until rates are reset in the Company's next rate proceeding.
(ep) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Per Rate Case 17-E-0238, the Commission authorized Niagara Mohawk to implement AMI in its upstate New York electric and gas service territories with a cap on Capex spend during the 6 year implementation period of \$475.2M. The Joint Proposal 20-E-0381 provides for funding of the AMI program implementation over the term of the Rate Plans and Stay-out Period for \$119.17M (\$88.55 million for Electric operation and \$30.32 million for gas operation) for spend incurred. The 6 year reconciling mechanism is a downward-only tracker for O&M costs in specified cost categories. If spend is prudently incurred and exceeds the amount funded for in rates, the Company can petition the Commission for possible recovery period.
(eq) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
This account processes the New York Power Authority(NYPA) Hydropower Benefit reconciliation as per Rule 46.2.6 of PSC tariff 220. The NYPA Hydropower Benefit is low-cost hydropower that Company procures from NYPA. Monthly forecasts of contracts are trued up to the actual costs, market prices, and customer loads. The true ups are reflected on the customers' bills on a two-month lag.
(er) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Balance in the account represents Property Tax Deferral (Gas) as per rate case 20-G-0381. As stated in Section 12.1.6 of the rate case, the Company will reconcile actual property tax expense to the rate allowance (\$56.017 million, \$61.125 million, and \$66.803 million). The difference will be deferred for future refund to or recovery from customers. The difference between actual tax expense and the rate allowance will be shared 90/10 percent between customers and the Company respectively.
(es) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The balance in this account represents the incremental costs incurred associated with the Upcoming 2020 Rate Case (Electric). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses will be deferred as a regulatory asset (debit to this account) with a credit to collection of these expenses. (Amortization period: July 2021 thru June 2024)
(et) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In April 2021, NYSEDA and NMPC filed a Joint Petition ("JP") for Approval of an Expanded Solar for All Program ("E-SFA") for providing Community Solar to Low-Income Customers. The JP requests that the Commission approve an E-SFA program under which the Company would aggregate bill credits generated by participating Community Distributed Generation ("CDG") projects and distribute them among Energy Affordability Program ("EAP") customers automatically enrolled into the program. Bill credits from the E-SFA program would be in addition to any other bill credits for which an EAP customer may qualify. Purpose of this account is to track ESFA compensations (pool credits), credits provided to EAP customers, over-recovery of actual ESFA cost by administrative fees, and carrying charges.
(eu) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The balance in this account represents the incremental costs incurred associated with the Upcoming 2020 Rate Case (Gas). Incremental costs include professional and consultant fees associated with documents and studies filed in the rate case. The rate case expenses will be deferred as a regulatory asset (debit to this account) with a credit to collection of these expenses. (Amortization period: July 2021 thru June 2024)

FERC FORM NO. 1 (REV 02-04)

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023																				
ELECTRIC OPERATING REVENUES (ACCOUNT 400)																								
<p>1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f) and (g). Unbilled revenues and MWh related to unbilled revenues need not be reported separately as required in the annual version of these pages</p> <p>2. Report below operating revenues and MWh for each prescribed account and/or category, and manufactured gas revenues in total.</p> <p>3. Report number of customers for each prescribed account and/or category column (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month.</p> <p>4. If increases or decreases from previous year (columns (c), (e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.</p>																								
Line		OPERATING REVENUES																						
Title of Account		Amount for Year	Amount for Previous Year																					
No.	(a)	(b)	(c)																					
1	Sales of Electricity																							
2	Bundled																							
3	(440) Residential Sales	\$ 1,883,131,417	\$ 1,777,174,679																					
4	(442) Commercial and Industrial Sales																							
5	Small (or Commercial) (See Instr. 6)	434,519,611	535,628,228																					
6	Large (or Industrial) (See Instr. 6)	55,532,867	75,218,867																					
7	(444) Public Street and Highway Lighting	13,258,791	16,237,448																					
8	(445) Other Sales to Public Authorities																							
9	(446) Sales to Railroads and Railways																							
10	(448) Interdepartmental Sales																							
11	TOTAL Sales to Ultimate Consumers	2,386,442,686	2,404,259,222																					
12	(447) Sales for Resale	790,504	604,371																					
13	TOTAL Sales of Electricity	2,387,233,190	2,404,863,593																					
14	(Less) (449.1) Provision for Rate Refunds																							
15	TOTAL Revenues Net of Provision for Refunds	2,387,233,190	2,404,863,593																					
16	Other Operating Revenues																							
17	(450) Forfeited Discounts	18,245,263	18,068,032																					
18	(451) Miscellaneous Service Revenues	10,295,133	14,379,950																					
19	(453) Sales of Water and Water Power	0	0																					
20	(454) Rent from Electric Property	26,058,150	22,010,150																					
21	(455) Interdepartmental Rents	0	0																					
22	(456) Other Electric Revenues	(446,074,271)	207,492,967																					
23	(456.1) Revenues from Transmission of Electricity of Others	576,608,242	383,904,426																					
24	(456.2) Revenues from Distribution of Electricity of Others*																							
25	Residential Sales	87,603,410	113,909,997																					
26	Commercial and Industrial Sales																							
27	Small (or Commercial) (See Instr. 6)	363,676,248	360,371,193																					
28	Large (or Industrial) (See Instr. 6)	126,808,958	113,485,163																					
29	Public Street and Highway Lighting																							
30	Other Sales to Public Authorities																							
31	Sales to Railroads and Railways																							
32	Interdepartmental Sales																							
33	Other																							
34	TOTAL Sales to Ultimate Consumers	578,088,616	587,766,353																					
35	(457.1) Regional Control Services Revenues																							
36	(457.2) Miscellaneous Revenues																							
37																								
38	TOTAL Other Operating Revenues	763,221,133	1,233,621,878																					
39	TOTAL Electric Operating Revenues	3,150,454,323	3,638,485,471																					
<p>* Note: Account (456.2) Revenues from Distribution of Electricity of Others should be separately identified by subcategories on lines 25 - 33. Items recorded on Line 33 - Other should be footnoted with a description.</p> <p>Unmetered Sales footnote: Line 11 includes unmetered sales. Revenue Classes 209,309,700; Data from CN896</p> <table border="0"> <tr> <td></td> <td>Revenue</td> <td>MWh CN896/1000</td> <td></td> </tr> <tr> <td>209 (440) Residential Sales</td> <td>487,670</td> <td></td> <td>1,528</td> </tr> <tr> <td>309 (442) Commercial and Industrial Sales</td> <td>2,560,003</td> <td></td> <td>9,771</td> </tr> <tr> <td>700 (444) Public Street and Highway Lighting</td> <td>13,258,791</td> <td></td> <td>36828</td> </tr> <tr> <td>Total</td> <td>16,306,464</td> <td></td> <td>48127</td> </tr> </table> <p>See insert 301-A for footnotes related to Account 456</p>						Revenue	MWh CN896/1000		209 (440) Residential Sales	487,670		1,528	309 (442) Commercial and Industrial Sales	2,560,003		9,771	700 (444) Public Street and Highway Lighting	13,258,791		36828	Total	16,306,464		48127
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SALES BY RATE SCHEDULES						
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold and/or distribution of electricity sold to others, revenue, number of customers, average KWh per customer, and average revenue per KWh, excluding data for Sales for Resale which is reported on pages 310-311.</p> <p>2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," pages 300-301. If the sales under any rate schedule are classified in more than one revenue account, list the rate schedule and sales data under each applicable revenue account subheading. For each rate schedule, provide the required information specified below.</p> <p>3. Where the same customers are served under more than one rate schedule in the same revenue account classification</p> <p>(such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.</p> <p>4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).</p> <p>5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.</p> <p>6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.</p>						
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales per Customer (e)	Revenue per KWh Sold (f)
1	SCH. 214-S.C.1	1,528	\$487,670	1,566	976	0.3192
2	SCH. 207-S.C.1	10,570,563	1,862,473,100	1,408,886	7,503	0.1762
3	SCH. 207-S.C.1C	167,388	18,033,047	3,548	47,178	0.1077
4	SCH. 207-S.C.2 DEMAND	1,587	240,055	47	33,766	0.1513
5	SCH. 207-S.C.2 NON-DEMAND	8,999	1,897,545	2,069	4,349	0.2109
6	RESIDENTIAL TOTAL (440)	10,750,065	1,883,131,417	1,416,116	7,591	0.1752
7						
8	SCH. 214-S.C.1	9,771	2,560,003	3,370	2,899	0.2620
9	SCH. 207-S.C.2 DEMAND	1,770,179	236,443,192	26,425	66,989	0.1336
10	SCH. 207-S.C.2 NON-DEMAND	510,471	57,998,605	92,744	5,504	0.1136
11	SCH. 207-S.C.3	1,139,236	120,831,237	1,151	989,779	0.1061
12	SCH. 207-S.C.3A	864,502	61,999,988	20	43,225,100	0.0717
13	SCH. 207-S.C.4	214,967	7,552,812	68	3,161,279	0.0351
14	SCH. 207-S.C.7	30,442	2,686,750	18	1,691,222	0.0883
15	SCH. 207-S.C.11					
16	SCH. 207-S.C.12	0	(20,109)	1	0	
17	PASNY CONTRACTS NS-1					
18	COMMERCIAL & INDUSTRIAL TOTAL (442)	4,539,568	490,052,478	123,797	36,669	0.1080
19						
20	214-S.C.2	19,882	10,508,981	780	25,490	0.5286
21	214-S.C.3	9,263	1,309,582	325	28,502	0.1414
22	SPECIAL CONTRACTS	7,683	1,440,228	1,695	4,533	0.1875
23	PUBLIC STREET & HIGHWAY TOTAL (444)	36,828	13,258,791	2,800	13,153	0.3600
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41	Total Billed	15,326,461	2,386,442,686	1,542,713	9,935	0.1557
42	Total Unbilled Rev. (See Instr. 6)					
43	TOTAL	15,326,461	\$2,386,442,686	1,542,713	9,935	0.1557

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
SALES FOR RESALE (Account 447)					
<p>1. Report all sales for resale (i.e. sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (pages 326-327).</p> <p>2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser.</p> <p>3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (ie., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service, "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.</p>					
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW) Average Monthly NCP Demand (e)
1					
2	borderline sales:				
3	Central Hudson Gas & Electric	RQ	NM-41		
4	Central Vermont Public	RQ	NM-254		
5	Delaware County Electric	RQ	NM-256		
6	Pensylvania Electric (GPU)	RQ	NM-185		
7	New York State Electric & Gas	RQ	NM-37		
8	Rochester Gas & Electric	RQ	NM-44		
9	Kraft				
10	New York Independent System Operator	OS	ISO-MKT-SVC		
11					
12	subtotal rq				
13	subtotal non rq				
14	Total				

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SALES FOR RESALE (Account 447) (Continued)			

OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote.

AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.

4. Group requirements RQ sales together and report them starting at line number one. After listing all RG sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this listing. Enter "Total" in column (a) as the last line of the schedule. Report subtotals and total for columns (g) through (k).
5. In column (c), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or tariffs under which service, as identified in column (b), is provided.
6. For requirements RQ sales and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.
7. Report in column (g) the megawatthours shown on bills rendered to the purchaser.
8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustment, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser.
9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the last line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales for Resale on page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales for Resale on page 401, line 24.
10. Footnote entries as required and provide explanations following all required data.

Megawatthours Sold (g)	REVENUE			Total (\$) (h + i + j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
					2
-		-		-	3
30		5,660		5,660	4
4		976		976	5
250		32,504		32,504	6
5,532		679,922		679,922	7
493		62,171		62,171	8
			9,271	9,271	9
-		-			10
					11
6,309		781,233		781,233	12
0		0	9,271	9,271	13
6,309	0	781,233	9,271	790,504	14

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnotes.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	\$46,820	\$11,505	
5	(501) Fuel			
6	(502) Steam Expenses			
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses			
10	(506) Miscellaneous Steam Power Expenses			
11	(507) Rents			
12	(509) Allowances			
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	46,820	11,505	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering			
16	(511) Maintenance of Structures			
17	(512) Maintenance of Boiler Plant	3,934	4	
18	(513) Maintenance of Electric Plant			
19	(514) Maintenance of Miscellaneous Steam Plant			
20	TOTAL Maintenance (Enter Total of lines 15 thru 19)	3,934	4	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 and 20)	50,754	11,509	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering			
25	(518) Fuel			
26	(519) Coolants and Water			
27	(520) Steam Expenses			
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses			
31	(524) Miscellaneous Nuclear Power Expenses			
32	(525) Rents			
33	TOTAL Operation (Enter Total of lines 24 thru 32)	0	0	
34	Maintenance			
35	(528) Maintenance Supervision and Engineering			
36	(529) Maintenance of Structures			
37	(530) Maintenance of Reactor Plant Equipment			
38	(531) Maintenance of Electric Plant			
39	(532) Maintenance of Miscellaneous Nuclear Plant			
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	0	0	
41	TOTAL Power Production Expenses-Nuclear Power (Enter Total of lines 33 and 40)	0	0	
42	C. Hydraulic Power Generation			
43	Operation			
44	(535) Operation Supervision and Engineering			
45	(536) Water for Power			
46	(537) Hydraulic Expenses			
47	(538) Electric Expenses			
48	(539) Miscellaneous Hydraulic Power Generation Expenses			
49	(540) Rents			
50	TOTAL Operation (Enter Total of lines 44 thru 49)	\$0	\$0	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.			Amount for Current Year (b)	Amount for Previous Year (c)
51	C. Hydraulic Power Generation (Continued)			
52	Maintenance			
53	(541)	Maintenance Supervision and Engineering		
54	(542)	Maintenance of Structures		
55	(543)	Maintenance of Reservoirs, Dams, and Waterways		
56	(544)	Maintenance of Electric Plant		
57	(545)	Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter total of lines 53 thru 57)		0	0
59	TOTAL Power Production Expenses-Hydraulic Power (Enter total of lines 53 thru 58)		0	0
60	D. Other Power Generation			
61	Operation			
62	(546)	Operation Supervision and Engineering		
63	(547)	Fuel		
64	(548)	Generation Expenses		
65	(548.1)	Operation of Energy Storage Equipment		
66	(549)	Miscellaneous Other Power Generation Expenses		
67	(550)	Rents		
68	TOTAL Operation (Enter total of lines 62 thru 67)		0	0
69	Maintenance			
70	(551)	Maintenance Supervision and Engineering		
71	(552)	Maintenance of Structures		
72	(553)	Maintenance of Generating and Electric Plant		
73	(553.1)	Maintenance of Energy Storage Equipment		
74	(554)	Maintenance of Miscellaneous Other Power Generation Plant		
75	TOTAL Maintenance (Enter Total of Lines 70 thru 75)		0	0
76	TOTAL Power Production Expenses--Other Power (Enter total of lines 62 thru 75)		0	0
77	E. Other Power Supply Expenses			
78	(555)	Purchased Power	1,058,554,944	1,212,835,612
79	(555.1)	Power Purchased for Storage Operations		
80	(556)	System Control and Load Dispatching		
81	(557)	Other Expenses		
82	TOTAL Other Power Supply Expenses (Enter Total of Lines 78 thru 81)		1,058,554,944	1,212,835,612
83	TOTAL Power Production Expenses (Enter total of lines 53 thru 82)		1,058,605,698	1,212,847,121
84	2. TRANSMISSION EXPENSES			
85	Operation			
86	(560)	Operation Supervision and Engineering	6,570,093	4,410,771
87	(561.1)	Load Dispatch - Reliability	79,434	174,106
88	(561.2)	Load Dispatch - Monitor and Operate Transmission System	7,904,372	8,256,061
89	(561.3)	Load Dispatch - Transmission Service and Scheduling		
90	(561.4)	Scheduling, System Control and Dispatch Services	4,146,220	4,661,578
91	(561.5)	Reliability, Planning and Standards Development	85,402	299,382
92	(561.6)	Transmission Service Studies		
93	(561.7)	Generation Interconnection Studies		
94	(561.8)	Reliability, Planning and Standards Development Services	589,140	319,552
95	(562)	Station Expenses	2,495,019	1,721,199
96	(562.1)	Operation of Energy Storage Equipment		
97	(563)	Overhead Lines Expenses	(800,574)	5,180,807
98	(564)	Underground Lines Expenses	180,175	125,391
99	(565)	Transmission of Electricity by Others		
100	(566)	Miscellaneous Transmission Expenses	12,813,143	14,155,726
101	(567)	Rents	11,925,103	12,458,213
102	TOTAL Operation (Enter total of lines 86 thru 101)		45,987,527	51,762,786
103	Maintenance			
104	(568)	Maintenance Supervision and Engineering	1,159,733	1,041,401
105	(569)	Maintenance of Structures		
106	(569.1)	Maintenance of Computer Hardware	0	0
107	(569.2)	Maintenance of Computer Software	0	0
108	(569.3)	Maintenance of Communication Equipment	1,082	401
109	(569.4)	Maintenance of Miscellaneous Regional Transmission Equipment	0	0
110	(570)	Maintenance of Station Equipment	5,190,259	5,174,389
111	(570.1)	Maintenance of Energy Storage Equipment		
112	(571)	Maintenance of Overhead Lines	51,401,151	54,034,031
113	(572)	Maintenance of Underground Lines	222,589	44,970
114	(573)	Maintenance of Miscellaneous Transmission Plant	23,959	17,107
115	TOTAL Maintenance (Enter total of lines 104 thru 115)		57,998,773	60,312,299
116	TOTAL Transmission Expenses (Enter total of lines 102 thru 115)		103,986,300	112,075,085

Name of Respondent Niagara Mohawk Power Corporation		This Report (1) [x] Annual (2) [] A R	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
117	3. REGIONAL MARKET EXPENSES			
118	Operation			
119	(575.1) Operation Supervision			
120	(575.2) Day Ahead and Real Time Market Facilitation			
121	(575.3) Transmission Rights Market Facilitation			
122	(575.4) Capacity Market Facilitation			
123	(575.5) Ancillary Services Market Facilitation			
124	(575.6) Market Monitoring and Compliance			
125	(575.7) Market Facilitation, Monitoring and Compliance Services	7,004,204	6,927,585	
126	(575.8) Rents			
127	TOTAL Operation (Enter total of lines 119 thru 126)	7,004,204	6,927,585	
128	Maintenance			
129	(576.1) Maintenance of Structures and Improvements			
130	(576.2) Maintenance of Computer Hardware			
131	(576.3) Maintenance of Computer Software			
132	(576.4) Maintenance of Communication Equipment			
133	(576.5) Maintenance of Miscellaneous Market Operation Plant			
134	TOTAL Maintenance (Lines 129 thru 133)	0	0	
135	TOTAL Regional Transmission and Market Op Expenses (Total 127	7,004,204	6,927,585	
136	4. DISTRIBUTION EXPENSES			
137	Operation			
138	(580) Operation Supervision and Engineering	21,015,998	20,152,049	
139	(581) Load Dispatching	9,606,306	9,466,283	
140	(582) Station Expenses	6,496,937	6,461,234	
141	(583) Overhead Line Expenses	14,823,656	17,374,898	
142	(584) Underground Line Expenses	9,744,150	10,030,007	
143	(584.1) Operation of Energy Storage Equipment			
144	(585) Street Lighting and Signal System Expenses	1,101,490	1,076,568	
145	(586) Meter Expenses	7,770,282	7,340,550	
146	(587) Customer Installations Expenses	2,919,810	2,562,810	
147	(588) Miscellaneous Expenses	67,331,443	63,644,486	
148	(589) Rents	606,835	503,888	
149	TOTAL Operation (Enter Total of lines 138 thru 148)	141,416,907	138,612,773	
150	Maintenance			
151	(590) Maintenance Supervision and Engineering	5,068,822	4,324,836	
152	(591) Maintenance of Structures	1,533,978	1,948,407	
153	(592) Maintenance of Station Equipment	7,886,441	7,423,316	
154	(592.1) Maintenance of Structures and Equipment			
155	(592.2) Maintenance of Energy Storage Equipment			
156	(593) Maintenance of Overhead Lines	53,343,036	377,230,705	
157	(594) Maintenance of Underground Lines	11,637,993	8,914,636	
158	(595) Maintenance of Line Transformers	1,788,364	1,731,941	
159	(596) Maintenance of Street Lighting and Signal Systems	3,267,497	3,596,045	
160	(597) Maintenance of Meters	984,369	858,837	
161	(598) Maintenance of Miscellaneous Distribution Plant	4,977,475	4,975,874	
162	TOTAL Maintenance (Enter Total of lines 151 thru 162)	90,487,975	411,004,597	
163	TOTAL Distribution Expenses (Enter Total of lines 149 and 162)	231,904,882	549,617,370	
164	5. CUSTOMER ACCOUNTS EXPENSES			
165	Operation			
166	(901) Supervision	2,459,361	2,197,029	
167	(902) Meter Reading Expenses	4,277,237	4,618,272	
168	(903) Customer Records and Collection Expenses	34,635,970	32,188,246	
169	(904) Uncollectible Accounts	65,804,902	15,293,985	
170	(905) Miscellaneous Customer Accounts Expenses	5,294,428	5,908,189	
171	TOTAL Customer Accounts Expenses (Enter Total of lines 165 thru	112,471,898	60,205,721	
172	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES			
173	Operation			
174	(907) Supervision	(92)	342	
175	(908) Customer Assistance Expenses	273,209,189	281,863,921	
176	(909) Information and Instructional Expenses	5,591,941	8,171,935	
177	(910) Miscellaneous Customer Service and Information Expenses	25,280,780	17,210,993	
178	TOTAL Cust. Service and Informational Expenses (Enter Total of Li	304,081,818	307,247,191	
179	7. SALES EXPENSES			
180	Operation			
181	(911) Supervision	52,117	56,180	
182	(912) Demonstrating and Selling Expenses	332,006	250,021	
183	(913) Advertising Expenses	1,355,334	637,048	
184	(916) Miscellaneous Sales Expenses	205,329	154,713	
185	TOTAL Sales Expenses (Enter Total of lines 181 thru 184)	1,944,786	1,097,962	
186	8. ADMINISTRATIVE AND GENERAL EXPENSES			
187	Operation			
188	(920) Administrative and General Salaries	81,522,850	86,498,112	
189	(921) Office Supplies and Expenses	86,906,603	79,125,517	
190	(Less) (922) Administrative Expenses Transferred-Credit	19,532,685	16,293,772	

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)	
191	8. ADMINISTRATIVE AND GENERAL EXPENSES (Continued)			
192	(923) Outside Services Employed	\$17,682,766	\$26,398,571	
193	(924) Property Insurance	\$2,231,265	2,104,435	
194	(925) Injuries and Damages	\$14,438,664	4,803,341	
195	(926) Employee Pensions and Benefits	\$40,456,810	53,132,836	
196	(927) Franchise Requirements			
197	(928) Regulatory Commission Expenses	\$14,974,930	12,280,624	
198	(929) (Less) Duplicate Charges-Cr.			
199	(930.1) General Advertising Expenses	0	0	
200	(930.2) Miscellaneous General Expenses	26,965,919	26,403,784	
201	(931) Rents	90,875,515	79,292,309	
202	TOTAL Operation (Enter Total of lines 188 thru 201)	356,522,637	353,745,757	
203	Maintenance			
204	(935) Maintenance of General Plant	2,499,478	2,918,781	
205	TOTAL Administrative and General Expenses (Enter total of lines 202 and 204)	359,022,115	356,664,538	
206	TOTAL Electric Operation and Maintenance Expenses (Enter total of lines 83, 116, 163, 171, 178, 185 and 205)	\$2,179,021,701	\$2,606,682,573	
NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES				
<p>1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.</p> <p>2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.</p> <p>3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.</p>				
1. Payroll Period Ended (Date)		12/31/2023		
2. Total Regular Full-Time Employees		2895		
3. Total Part-Time and Temporary Employees		1		
4. Total Employees		2896		

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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**PURCHASED POWER (Account 555)
(INCLUDING POWER EXCHANGES)**

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:
RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers.
LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.
IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but less than five years.
SF - for short-term firm service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less.
LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit.
IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means longer than one year but less than five years.
EX - for exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges.
OS - for other service. Use this category only for those services which cannot be placed in the above-

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)		Megawatthours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Non - Associated Utilities						
2	Central Hudson Gas & Elec Corp	RQ					172
3	New York State Elec & Gas Corp.	RQ					762
4	Rochester Gas & Elec Corp	RQ					1,236
5							
6	Other Non-Utilities						-
7	Black River Hydro C/O Enel - Denley-Old Generation	LU	NM-342				-
8	AHDC Hudson Falls	LU	NM-863				242,369
9	AHDC South Glens Falls	LU	NM-862				97,154
10	Ampersand - Alder Creek Hyrdro (Kayuta)	LU	NM-1833				620
11	Azure Mountain	LU	NM-1784				-
12	KEI Power Mgmt - Battenkill Hydro Inc (upper)	LU	NM-410				-
13	KEI Power Mgmt - Battenkill Hydro Inc (middle)		NM-411				-
14	Beaver Falls #1	LU	NM-360				-
15	Total						16,525,923

PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)							
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Actual Demand (MW)		Megawatthours Purchased (Excluding for Energy Storage) (g)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	
1	Eagle Creek - Lower Beaver Falls	LU	NM-1904				9,688
2	Eagle Creek - Upper Beaver Falls	OS	NM-1903				4,682
3	Lyonsdale Associates	LU	NM-297				12,348
4	Silverstreet Hydro - Burt Dam Power Company	LU	NM-1379				802
5	Dunn Paper - Cellu-Tissue Corp - Natural Dam	LU	NM-294				-
6	Eagle Creek - Champlain Spinners - Power Co	LU	NM-1946				654
7	Chittenden Falls Hydro Power Co. Inc.	LU	NM-1329				-
8	Enel - Copenhagen Hydro - High Falls - - 845"A"	LU	NM-845				8,955
9	Ampersand - Cranberry Lake Hydro	LU	NM-1830				-
10	Black River C/O Enel - Denley - New Generation	LU	NM-341				5,786
11	Enel - Dexter Hydro - HDG - - 845"C"	OS	NM-845				8,084
12	Enel - Diamond Island Hydro - - 845"F"	LU	NM-845				3,878
13	Edison Hydroelectric	LU	NM-1671				113
14	Empire Hydro	LU	NM-315				5,192
15	Erie Blvd Hydropower L.P. (Hewittville)	SF	NM-1899				13,376
16	Erie Blvd Hydropower L.P. (Unionville)	LU	NM-1900				15,065
17	FINCH PAPER LLC	LU	NM-1670				305
18	Finch Pruyn and Coampany, Inc.	LU	NM-798				-
19	Ampersand - Forestport Hydro	LU	NM-1831				9,450
20	Fort Miller Hydro	LU	NM-367				19,152
21	Fortis USEnergy (Diana)	LU	NM-1527				8,327
22	FortisUS Energy Corporation (Dolgeville)	LU	NM-1528				14,061
23	FortisUS Energy Corporation(Moose River)	SF	NM-1414				31,911
24	FortisUS Energy Corporation (Phil.Hydro)	LU	NM-1415				9,718
25	Enel - Fowler Hydro	LU	NM-1915				3,531
26	Franklin Hydro	LU	NM-675				-
27	Gouverneur, Village of	LU	NM-236				-
28	Albany Engineering - Green Island Power Authority	LU	NM-1305				40,926
29	Enel - Hailesboro Hydro #3 - - 845"B"	LU	NM-845				3,761
30	Enel - Hailesboro Hydro #4 - - 845 "G"	LU	NM-845				8,087
31	Enel - Haliesboro Hydro #6 - - 845 "D"	LU	NM-845				3,079
32	City of Oswego - High Dam	LU	NM-1964				1,892
33	Hollingsworth & Vose Company (Upper Clark's Mill)	LU	NM-1545				-
34	Hollingsworth & Vose-Upper	LU	NM-1547				-
35	Hollingsworth & Vose-Lower	LU	NM-1546				1,808
36	Ampersand - Hollow Dam Hydro	SF	NM-1378				3,154
37	Kinetic Energy LLC	LU	NM-399				-
38	Enel - Lachute Hydro - - 420 & 421	LU	NM-420				-
39	Lake Algonquin Hydro	SF	NM-458				1,161
40	Little Falls Hydro	SF	NM-307				49,595
41	Middle Falls	LU	NM-548				13,590
42	Ampersand - MT IDA Associates	LU	NM-1787				5,588
43	Eagle Creek - Newport Hydro	LU	NM-484				5,299
44	Chasm Hydro, LLC	LU	NM-396				-
45	OAKVALE CONSTRUCTION LTD.	OS	NM-1692				2,445
46	Northline Energy - Wave Hydro	LU	NM-1638				-
47	Ampersand - Ogdensburg Hydro	LU	NM-1832				4,033
48	Curtis Palmer Hydroelectric	OS	NM-338				393,173
49	Eagle Creek - Phoenix Hydro	OS	NM-618				10,883
50	Total						16,525,923

PURCHASED POWER (Account 555) (INCLUDING POWER EXCHANGES)							
					Actual Demand (MW)		Megawatthours
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Schedule or Tariff Number (c)	Average Monthly Billing Demand (d)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	Purchased (Excluding for Energy Storage) (g)
2	Black River Hydro C/O Enel - Port Leyden-Kelptown Rd	LU	NM-343				9,090
3	Enel - Pyrites - New Hydro	LU	NM-362				25,318
4	Riverrat Glass & Electric	LU	NM-1783				-
5	Rock City Falls - Cotterell Paper	OS	NM-477				-
6	Sandy Hollow Hydro	LU	NM-383				-
7	Stevens and Thompson (Dahowa)	OS	NM-1856				-
8	Stillwater Hydro	LU	NM-369				5,839
9	GR Catalyst One - Stillwater Hydro	OS	NM-617				11,878
10	Ampersand - Tannery Island Power Company	OS	NM-380				8,764
11	Enel - Theresa Hydro - - 845 "E"	OS	NM-845				1,255
12	Kings Falls Hydroelectric Project (king's Falls G.S)	LU	NM-1377				-
13	Tug Hill Energy, Inc. (Otter Creek)	LU	NM-1376				-
14	KEI Power Mgmt - Union Falls Hydropower LTD Partnership	OS	NM-1942				9,839
15	Mohawk Valley Water Authority - Utica Water Board - Sand Road	LU	NM-1968				562
16	Mohawk Valley Water Authority - Utica Water Board - Trenton Falls	OS	NM-670				1,598
17	Enel - Valatie Falls Hydro	LU	NM-1862				840
18	Valley Falls Hydro	LU	NM-368				11,291
19	EGPNA Renewable Energy Partners - Victory Mills Hydro	LU	NM-453				-
20	Village of Saranac Lake, Inc.	OS	NM-913				-
21	Watertown, City of (Contract Plant)	LU	NM-662				11,934
22	Watervliet Hydro	LU	NM-393				2,723
23	Northbrook Carthage - West End Dam	LU	NM-1825				22,871
24	Albany Engineering Inc	LU	NM-1368				24,099
25	Albany Engineering Inc	LU	NM-1973				3,659
26	Ampersand Long Falls - Wamco	OS	NM-1945				876
27	Onondaga Co Resource Recovery	LU	NM-320				225,265
28	Oswego Cty Energy Recovery	LU	NM-358				2,976
29	Fortistar North Tonawanda, Inc.	LU	NM-498				-
30	US Gypsum Company	LU	NM-1691				1,064
31	Allied Frozen Storage	LU	NM-1607				-
32	Burrstone Energy Center (Luke)	LU	NM-1673				1,156
33	Burrstone Energy Center (Utica)	LU	NM-1672				133
34	St Elizabeth Medical Center	LU	NM-1756				-
35	Albany Engineering Corp - Stuyvesant Falls Hydro	LU	NM-1764				23,139
36	Sustainable Bioelectric LLC	LU	NM-1796				3,681
37	Village of Potsdam	LU	NM-785				-
38	Gloversville Johnstown Joint Waste water treatment Facility	LU	NM-1824				961
39	Re Energy Black River LLC	LU	NM-1836				43,099
40	Owens Corning	LU	NM-1850				10
41	St. Joseph Hospital	LU	NM-1957				4,059
42	Municipalities						-
43	Brockton, Village of	RQ					42
44	Frankfort Power & Light	RQ					406
45	Richmondville Power & Light	RQ					112
46	Wellsville, City of	RQ					16
47	Albany Engineering - Green Island Power Authority	LF					-
48	Jamestown	OS	NM-76				-
49	New York Power Authority - Niagara	LF	NM-1305				191,625
50							
51							
52	WINDMILL GENERATION						-
53							
54	Total						16,525,923

PURCHASED POWER (Account 555)
(INCLUDING POWER EXCHANGES)

Line	Name of Company or Public Authority (Footnote Affiliations)	Statistical Classification	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand	Actual Demand (MW)		Megawatthours Purchased (Excluding for Energy Storage)
					Average Monthly NCP Demand	Average Monthly CP Demand	
No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	FARM WASTE						0
2	Walker Farms	OS					-
3							
4	PHOTOVOLTAIC GENERATION						-
5	Distributed Generation Avoided Costs						10,568
6	VDER - Energy Component						973,839
7	VDER - Capacity Component						-
8	VDER - Environmental Component						-
9							
10	RTO/ISO						-
11	New York State ISO	EX	ISO-MKT-SVC				13,815,471
12							
13	Energy Marketers	OS					-
14	Constellation Zone F Swap	OS					-
15	Covanta Niagara LP	OS					-
16	NextEra Marketing	OS					-
17	BP Energy	OS					-
18	Exelon Generating	OS					-
19	Brookfield	OS					-
20	PSEG Marketing	OS					-
21	Evolution Marketing	OS					-
22	TFS Energy Futures	OS					-
23	BGC LLC	OS					-
24	Dynegy Inc.						-
25	NYSERDA						-
26	Con Edison						-
27	RWE CLEAN ENERGY WHOLESALE SERV						-
28	Mercuria Energy America LLC						-
29	New York Power Authority - Niagara						-
30	Canadian Niagara Power						-
31	Marex						-
32	ICAP Energy LLC						
33	Regulatory Deferral						
34							
35							
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48							
49							
50	Total						16,525,923

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023				
PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
<p>defined categories, such as all non-firm service regardless of the length of the contract and service from designated units of less than one year. Describe the nature of the service in a footnote for each adjustment. AD - for out-of-period adjustment. Use this code for any accounting adjustment or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p> <p>4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided.</p> <p>5. For requirements RQ purchases and any type of services involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain.</p> <p>6. Report in column (g) the megawatthours shown on bills rendered to the respondent. Report in columns (h) and (i) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.</p> <p>7. Report demand charges in column (j), energy charges in column (k), and the total of any other types of charges, including out-of-period adjustments, in column (l). Explain in a footnote all components of the amount shown in column (l). Report in column (m) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (m) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (1) includes credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.</p> <p>8. The data in column (g) through (m) must be totaled on the last line of the schedule. The total amount in column (g) must be reported as Purchases on page 401, line 10. The total amount in column (h) must be reported as Exchange Received on page 401, line 12. The total amount in column (i) must be reported as Exchange Delivered on page 401, line 13.</p> <p>9. Footnote entries as required and provide explanations following all required data.</p>							
Megawatthours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
			-	5,235	-	5,235	1
			-	346,972	-	346,972	2
			-	155,447	-	155,447	3
			-			-	4
			-	-	-	-	5
			-	-	-	-	6
			-	-	-	-	7
			-	11,640,978	-	11,640,978	8
			-	8,337,560	-	8,337,560	9
			-	16,105	1,867	17,972	10
			-	-	-	-	11
			-	-	-	-	12
			-	-	-	-	13
			-	-	-	-	14
			180,612,357	784,324,762	93,617,823	1,058,554,942	15

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
			43,340	253,056	-	296,396	1
			22,090	133,566	-	155,656	2
			-	1,049,572	-	1,049,572	3
			-	22,989	1,765	24,754	4
			-	7	-	7	5
			-	22,225	1,944	24,169	6
			-	-	-	-	7
			-	1,823,389	-	1,823,389	8
			-	-	-	-	9
			-	405,022	-	405,022	10
			-	1,646,106	-	1,646,106	11
			-	789,625	-	789,625	12
			-	2,906	366	3,272	13
			13,854	85,763	-	99,617	14
			72,207	390,706	-	462,913	15
			68,410	433,688	-	502,098	16
			3,533	12,530	-	16,063	17
			-	-	-	-	18
			-	208,670	24,526	233,196	19
			-	1,706,368	-	1,706,368	20
			-	225,785	22,933	248,718	21
			-	338,764	36,519	375,283	22
			-	906,915	80,704	987,619	23
			-	261,842	24,009	285,851	24
			-	95,699	10,359	106,058	25
			-	-	-	-	26
			-	-	-	-	27
			177,173	1,415,474	-	1,592,647	28
			-	765,816	-	765,816	29
			-	1,646,625	-	1,646,625	30
			-	627,051	-	627,051	31
			56,244	(67,481)	-	(11,237)	32
			-	-	-	-	33
			-	(4,517)	4,517	-	34
			-	67,131	-	67,131	35
			-	87,363	8,871	96,234	36
			-	-	-	-	37
			-	-	-	-	38
			-	80,196	-	80,196	39
			-	7,106,569	-	7,106,569	40
			35,747	382,957	-	418,704	41
			16,382	207,942	-	224,324	42
			-	317,920	-	317,920	43
			-	-	-	-	44
			-	66,312	6,573	72,885	45
			-	-	-	-	46
			28,193	103,230	-	131,423	47
			-	56,651,068	-	56,651,068	48
			-	1,001,762	-	1,001,762	49
			180,612,357	784,324,762	93,617,823	1,058,554,942	50

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	Line No.
			-	636,320	-	636,320	1
			-	2,025,421	-	2,025,421	2
			-	-	-	-	3
			-	-	-	-	4
			-	-	-	-	5
			-	-	-	-	6
			-	490,471	-	490,471	7
			-	1,158,361	-	1,158,361	8
			-	229,678	24,047	253,725	9
			-	255,460	-	255,460	10
			-	-	-	-	11
			-	-	-	-	12
			33,661	175,696	-	209,357	13
			3,465	14,845	-	18,310	14
			8,678	41,085	-	49,763	15
			-	33,848	2,235	36,083	16
			-	790,356	-	790,356	17
			-	-	-	-	18
			-	-	-	-	19
			-	3,519,417	-	3,519,417	20
			-	96,561	7,058	103,619	21
			68,892	521,326	-	590,218	22
			-	983,068	70,357	1,053,425	23
			-	131,306	6,174	137,480	24
			-	22,940	1,643	24,583	25
			1,012,633	3,501,144	-	4,513,777	26
			-	178,541	-	178,541	27
			-	(537,457)	-	(537,457)	28
			11,188	27,643	-	38,831	29
			-	-	-	-	30
			2,961	35,293	-	38,254	31
			172	1,836	-	2,008	32
			-	-	-	-	33
			-	1,012,417	54,787	1,067,204	34
			-	80,367	11,023	91,390	35
			-	-	-	-	36
			8,198	36,143	-	44,341	37
			181,105	461,559	-	642,664	38
			292	294	-	586	39
			960	126,255	-	127,215	40
			-	-	-	-	41
			-	-	-	-	42
			-	2,371	-	2,371	43
			-	27,438	-	27,438	44
			-	10,940	-	10,940	45
			-	1,075	-	1,075	46
			-	-	-	-	47
			-	-	-	-	48
			-	9,489,795	-	9,489,795	49
			-	-	-	-	50
			-	-	-	-	51
			-	-	-	-	52
			-	-	-	-	53
			180,612,357	784,324,762	93,617,823	1,058,554,942	54

PURCHASED POWER (Account 555) (Continued) (Including power exchanges)							
Megawatthours Purchased Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	Megawatthours Received (h)	Megawatthours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j + k + l) or Settlement (\$) (m)	
			-	-	-	-	1
			-	-	-	-	2
			-	-	-	-	3
			-	-	-	-	4
			-	660,768	-	660,768	5
			-	33,595,547	-	33,595,547	6
			-	17,449,903	-	17,449,903	7
			-	3,485,101	-	3,485,101	8
							9
							10
			149,257,199	463,299,665	53,759,042	666,315,906	11
			-	-	-	-	12
			-	-	-	-	13
			-	139,558,831	-	139,558,831	14
			-	-	-	-	15
			-	-	-	-	16
			3,440,000	-	-	3,440,000	17
			9,279,000	-	-	9,279,000	18
			2,025,000	-	-	2,025,000	19
			-	-	-	-	20
			37,356	-	-	37,356	21
			30,684	-	-	30,684	22
			-	-	-	-	23
			-	-	-	-	24
			-	-	74,676,685	74,676,685	25
			325,500	-	-	325,500	26
			3,422,500	-	-	3,422,500	27
			9,696,000	-	-	9,696,000	28
			1,210,000	-	-	1,210,000	29
			-	(1,079,774)	-	(1,079,774)	30
			19,740	-	-	19,740	31
			-	-	-	-	32
			-	-	(35,220,181)	(35,220,181)	33
							34
							35
							36
							37
							38
							39
							40
							41
							42
							43
							44
							45
							46
							47
							48
			180,612,357	784,324,762	93,617,823	1,058,554,942	50

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")				
<p>1. Report all transmission of electricity, i.e. wheeling, provided for other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in columns (a), (b) and (c).</p> <p>3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c).</p> <p>4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows:</p> <p>LF - for long-term firm transmission service. "Long-term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract.</p> <p>SF - for short-term firm transmission service. Use this category for all firm services, where the duration of each period of commitment for service is less than one year.</p> <p>OS - for other transmission service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm transmission service, regardless of the length of the contract. Describe the nature of the service in a footnote.</p> <p>AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment.</p>				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	NYPA (TSC)	NYPA	NYPA NYS Municipal Customers	OS
2	NYPA	NYPA	Niagara Frontier Transit Authority	OLF
3	NYPA	NYPA	NYPA NYS Municipal Customers	OLF
4	NYPA	NYPA	Consolidated Edison	OS
5	Central Hudson Gas & Electric	Central Hudson Gas & Electric	Central Hudson Gas & Electric	OLF
6	Central Hudson Gas & Electric	Central Hudson Gas & Electric	Central Hudson Gas & Electric	OS
7	LIPA	NYPA	LIPA	OLF
8	LIPA	LIPA	LIPA	OLF
9	NYSEG	NYSEG	NYSEG	OLF
10	City of Watertown	City of Watertown	City of Watertown	OLF
11	Selkirk Co-Gen	Selkirk Co-Gen	Consolidated Edison	OLF
12	Sithe Independence	Sithe Independence	Consolidated Edison	OLF
13	Indeck	Indeck	Consolidated Edison	OLF
14	Muni Wheels / OATT	Various	Various	OS
15	RG&E Tx Capacity Charge	Various	Various	OLF
16	ISO External Trans. TSC	Various	Various	OS
17	NYMPA, Misc Villages, Jamestown, Griffiss (T)	Various	Various	OS
18	New York Power Authority	New York Power Authority	New York Power Authority	OS
19	Brookfield Renewable	Support	Support	OS
20	Carthage	Support	Support	OS
21	City of Oswego	Support	Support	OS
22	City of Salamanca	Support	Support	OS
23	Sithe	Support	Support	OS
24	Indeck Olean	Support	Support	OS
25	Lake Colby	Support	Support	OS
26	Marcy Facts	Support	Support	OS
27	Rensselaer Generating	Support	Support	OS
28	American Ref-Fuel Covanta	Support	Support	OS
29	South Glens Falls	Support	Support	OS
30	Copenhagen Associates	Support	Support	OS
31	Lyonsdale Biomass, LLC	Support	Support	OS
32	Northern Electric Power	Support	Support	OS
33	Hydro Development Group	Support	Support	OS
34	Canadian Niagara Power	Support	Support	OS
35	Nine Mile Point Unit 1	Support	Support	OS
36	From Insert Page A			
37	Total			

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Including transactions referred to as "wheeling")				
Line No.	Payment By (Company or Public Authority) [Footnote Affiliations] (a)	Energy Received From (Company or Public Authority) [Footnote Affiliations] (b)	Energy Delivered To (Company or Public Authority) [Footnote Affiliations] (c)	Statistical Classification (d)
1	Nine Mile Point Unit 2	Support	Support	OS
2	Delaware Cty	Support	Support	OS
3				
4				
5				
6				
7				
8				
9				
10				
11				
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61				
62				
63				
64				
65	Total			

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024		Year of Report December 31, 2023	
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")							
<p>FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.</p> <p>FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.</p> <p>LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.</p> <p>OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.</p> <p>SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.</p> <p>NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.</p>							
FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.	
Megawatthours Received (i)	Megawatthours Delivered (j)						
NYISO OATT	Various	NYPA NYS Muni		83,904	83,904		
136	Various	Niagara Frontier					
18	Various	NYPA NYS Muni	6	0	0		
180	Various	Crescent Vischer					
141	Nine Mile 2 Station	Central Hudson Gas	172				
55	North Catskill	North Catskill					
142	Fitzpatrick	Consolidated Edison	237				
142	Nine Mile 2 Station	Consolidated Edison	343				
165	Various	Various	312				
174	Watertown Hydro	Watertown Muni		10,829	10,829		
171	Selkirk Station	Consolidated Edison					
178	Sithe Station	Consolidated Edison					
175	Indeck Station	Consolidated Edison					
NYISO OATT	Various	Various					
178	Various	Various					
NYISO OATT	Various	Various		273,504	273,504		
NYISO OATT	N/A	Various		2,696,634	2,696,634		
NYISO OATT	Edic Substation	Edic Substation					
ER09-1276	Brookfield Renewable	Brookfield Renewable					
ER08-1175	Carthage	Carthage					
CLA 25.1.5.0	City of Oswego	City of Oswego					
ER95-574	City of Salamanca	City of Salamanca					
ER15-2127	Sithe	Sithe					
ER99-4238	Indeck Olean	Indeck Olean					
ER09-1503	Lake Colby	Lake Colby					
CLA 25.1.6.0	Marcy Facts	Marcy Facts					
ER07-1096	Rensselaer Generating	Rensselaer Generating					
ER07-1285	American Ref-Fuel Gt	American Ref-Fuel Gt					
QF/ PPA -862	Existing Circuit at Glens Falls	High Side of GSU at the facility					
ER17-1703-0	Middle Road Station	Middle Road Station					
SA No. 1152	Lyonsdale facility	Burrows paper tap					
QF/ PPA863	Existing Circuit - Mohican	High side of GSU at the facility					
CLA 036-25.1	Fowler Facilities	Fowler Facilities					
CLA 036-25.2	Fort Erie	Fort Erie					
	Nine Mile Point Unit 1	Nine Mile Point Unit 1					
			1,070	3,064,871	3,064,871		

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")						
FERC Rate Schedule or Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		Line No.
				Megawatthours Received (i)	Megawatthours Delivered (j)	
	Nine Mile Point Unit 2	Nine Mile Point Unit 2				1
	Delaware Cty	Delaware Cty				2
						3
						4
						5
						6
						7
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						61
						62
						63
						64
			0	0	0	65

Name of Respondent Niagara Mohawk Power Corp.	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")			
<p>5. In column (e), identify the FERC Rate Schedule or Tariff Number. On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided.</p> <p>6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract.</p> <p>7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain.</p> <p>8. Report in columns (i) and (j) the total megawatthours received and delivered.</p> <p>9. In columns (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero ("0") in column (n). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.</p> <p>10. Provide total amounts in columns (i) through (n) as the last line. Enter "TOTAL" in column (a) as the last line. The total amounts in columns (i) and (j) must be reported as Transmission Received and Delivered on page 401, lines 16 and 17, respectively.</p> <p>11. Footnote entries and provide explanations following all required data.</p>			
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)
		(\$76,917)	(\$76,917)
			\$0
-		16,712	\$16,712
			\$0
2,175,360			\$2,175,360
		195,300	\$195,300
2,999,040			\$2,999,040
4,350,720			\$4,350,720
3,769,920			\$3,769,920
-		79,233	\$79,233
			\$0
			\$0
			\$0
			\$0
319,896			\$319,896
		(61,105)	(\$61,105)
		(2,152,420)	(\$2,152,420)
		2,627,716	\$2,627,716
		22,958	\$22,958
		5,681	\$5,681
		6,200	\$6,200
		2,400	\$2,400
		75,240	\$75,240
		(6,525)	(\$6,525)
		4,096	\$4,096
		93,109	\$93,109
		71,778	\$71,778
		24,074	\$24,074
		2,523	\$2,523
		22,011	\$22,011
		0	\$0
		8,412	\$8,412
		30,613	\$30,613
		43,560	\$43,560
		11,854	\$11,854
	-	\$12,624	\$12,624
\$13,614,936	\$0	\$1,059,127	\$14,674,063

TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued) (Including transactions referred to as "wheeling")				
REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k + l + m) (n)	Line No.
		\$11,854	\$11,854	1
		770	\$770	2
			0	3
			0	4
			0	5
			0	6
			0	7
			0	8
			0	9
			0	10
			0	11
			0	12
			0	13
			0	14
			0	15
			0	16
			0	17
			0	18
			0	19
			0	20
			0	21
			0	22
			0	23
			0	24
			0	25
			0	26
			0	27
			0	28
			0	29
			0	30
			0	31
			0	32
			0	33
			0	34
			0	35
			0	36
			0	37
			0	38
			0	39
			0	40
			0	41
			0	42
			0	43
			0	44
			0	45
			0	46
			0	47
			0	48
			0	49
			0	50
			0	51
			0	52
			0	53
			0	54
			0	55
			0	56
			0	57
			0	58
			0	59
			0	60
			0	61
			0	62
			0	63
			0	64
\$0	\$0	\$12,624	\$12,624	65

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
TRANSMISSION OF ELECTRICITY BY ISO/RTOs					
<p>1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.</p> <p>2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).</p> <p>3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservation, NF - Non-Firm Transmission Service, OS - Other Transmission Service and AD - Out of Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.</p> <p>4. In column (C) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.</p> <p>5. In column (d) report the revenue amounts as shown on bills or vouchers.</p> <p>6. Report in column 9e) the total revenues distributed to the entity listed in column (a).</p>					
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)
1	Niagara Mohawk - TCC Auction Revenue	FNS	NYISO OATT	83,167,362	561,657,071
2	Niagara Mohawk - Congestion Revenue	FNS	NYISO OATT	\$0	\$0
3	Niagara Mohawk - Congestion Balancing	FNS	NYISO OATT	(5,772,039)	(3,948,529)
4	Niagara Mohawk - TCC Monthly Revenue	FNS	NYISO OATT	243,023	2,587,336
5	Niagara Mohawk - WNY FC Revenue			851,917	1,638,301
6					
7					
8					
9					
10					
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37					
38					
39					
40	TOTAL			78,490,263	561,934,179

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)
(Including transactions referred to as "wheeling")

- Report all transmission, i.e., wheeling, of electricity provided to respondent by other electric utilities, cooperatives, municipalities, or other public authorities during the year.
- In column (a) report each company or public authority that provided transmission service. Provide the full name of the company; abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the year reported.
- Provide in column (a) subheadings and classify transmission service purchased from other utilities as: "Delivered Power to Wheeler" or "Received Power from Wheeler."
- In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications.
- Report in columns (c) and (d) the total megawatthours received and delivered by the provider of the transmission service.
- In columns (e) through (h), report expenses as shown on bills or vouchers rendered to the respondent. In column (e), provide demand charges. In column (f), provide energy charges related to the amount of energy transferred. In column (g), provide the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero ("0") in column (h). Provide a footnote explaining the nature of the nonmonetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line. Provide a total amount in columns (b) through (g) as the last line. Energy provided by the respondent for the wheeler's transmission losses should be reported on the Electric Energy Account, page 401. If the respondent received power from the wheeler, energy provided to account for losses should be reported on line 19. Transmission By Others Losses, on page 401. Otherwise, losses should be reported on line 27, Total Energy Losses, page 401.
- Footnote entries and provide explanations following all required data.

Line No.	Name of Company or Public Authority [Footnote Affiliations] (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			Megawatthours Received (c)	Megawatthours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								\$0
2								0
3								0
4								0
5								0
6								0
7								0
8								0
9								0
10								0
11								0
12								0
13								0
14								0
15	From Insert Page							0
16	Total		0	0	\$0	\$0	\$0	\$0

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC and GAS)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues			
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Publishing and Distributing Information and Reports to Stockholders; Trustee, Registrar, and Transfer Agent Fees and Expenses, and Other Expenses of Servicing Outstanding Securities of the Respondent			
5	Other Expenses (List items of \$5,000 or more in this column showing the (1) purpose, (2) recipient and (3) amount of such items. Group amounts of less than \$5,000 by classes if the number of items so grouped is shown).			
6	<u>Electric</u>			
7	Research and Development Activities	\$3,653,808		
8	Environmental activities Expenses	\$19,488,084		
9	Meter Data Services	\$574,993		
10	Expense as Built	\$628,101		
11				
12	Other	\$2,620,933		
13				
14	Subtotal	\$26,965,919		
15				
16				
17	<u>Gas</u>			
18	Research and Development Activities	\$829,862		
19	Environmental activities Expenses	\$2,568,882		
20	Expense as Built	\$115,649		
21	Other	\$1,792,516		
22				
23				
24	Subtotal	\$5,306,909		
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51	Total	\$32,272,828		

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Accounts 403, 404, 405)
(Except amortization of acquisition adjustments)

- Report in Section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405).
- Report in section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year.
- Report all available information called for in section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year.
Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of section C the type of plant included in any subaccounts used.
In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used.
For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant.
If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis.
- If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited-Term Electric Plant (Acct. 404) (d)	Amortization of Other Electric Plant (Acct. 405) (e)	Total (f)
1	Intangible Plant				\$1,581,836	\$1,581,836
2	Steam Production Plant	\$0				0
3	Nuclear Production Plant	\$0				0
4	Hydraulic Production Plant-Conventional	\$30,094				30,094
5	Hydraulic Production Plant-Pumped Storage	\$0				0
6	Other Production Plant	\$87,975				87,975
7	Transmission Plant	\$88,454,724				88,454,724
8	Distribution Plant	\$192,970,762				192,970,762
9	General Plant	\$14,680,326				14,680,326
10	Common Plant- Electric & Tran	\$5,822,759				5,822,759
11						0
12	TOTAL	\$302,046,640	\$0	\$0	\$1,581,836	\$303,628,476

B. Basis for Amortization Charges

Base and Rates for Amortization of Electric Plant(404 & 405)

Utility Account	Base	Rate
<u>Account 404</u>		
 <u>Account 405</u>		

*Base is calculated in thousands

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1	Intangible Plant						
2	30200	6,358					
3	30300	18,660					
4	Subtotal	25,018					
5							
6	Hydraulic Production Plant						
7	330						
8	Subtotal	0					
9							
10	Other Production Plant						
11	34600	1,935	22		4.550%		
12	Subtotal	1,935					
13							
14	Transmission						
15	35000	58					
16	35010	8,396					
17	35020	1,845					
18	35030	62,693					
19	35040	41,246	75	1.200%	1.317%	H5	37.22
20	35100	1,125	10	0.000%	10.000%		
21	35200	71,401	55	-33.000%	2.418%	R2.5	33.09
22	35300	1,574,229	45	-14.000%	2.530%	L0.5	35.67
23	35310	5,485	45	-14.000%	2.530%	L0.5	35.67
24	35355	53,574	25	-5.000%	4.200%	H5	7.12
25	35400	128,413	75	-35.000%	1.800%	R4	29.38
26	35500	1,163,452	65	-45.000%	2.231%	R2.5	52.08
27	35555	43,675	65	-45.000%	2.231%	R2.5	61.84
28	35600	861	80	-35.000%	1.688%	R2.5	61.84
29	35610	426,948	80	-35.000%	1.688%	R2.5	61.84
30	35620	449,353	80	-35.000%	1.688%	R2.5	61.84
31	35630	727	80	-35.000%	0.000%	R2.5	61.84
32	35710	12,725	85	-5.000%	1.235%	R3	50.15
33	35720	30,002	85	-5.000%	1.235%	R3	50.15
34	35800	176,560	80	-27.000%	1.588%	R3	53.75
35	35900	16,337	75	0.000%	1.333%	H4	59.95
36	35910	526					
37	Subtotal	4,269,631					
38							
39	Distribution						
40	36000	32					
41	36010	10,633					
42	36015	229	75	0.000%	1.333%	H5	68.30
43	36020	1,055	75	0.000%	1.333%	H5	68.30
44	36025	60,134	75	0.000%	1.333%	H5	68.30
45	36100	56,175	80	-33.000%	1.663%	R2.5	53.57
46	36200	943,667	60	-15.000%	1.917%	H2	45.67
47	36210	3,667	60	-15.000%	1.917%	H2	45.67
48	36255	57,737	25	-5.000%	4.200%	S3	8.22
49	36275	44,923	10	0.000%	10.000%	S3	6.50
50	36300	5,686	10	0.000%	10.000%		
51	36400	1,494,436	65	-20.000%	1.846%	R1.5	51.45
52	36500	1,681,445	60	-40.000%	2.333%	R4	38.15
53	36503	16,476	60	-40.000%	2.333%	L1	
54	36610	189,697	70	-16.000%	1.657%	R0.5	56.22
55	36620	134,837	70	-16.000%	1.657%	R0.5	56.22
56	36710	895,689	75	-30.000%	1.733%	R3	59.92
57	36810	121,657	40	-6.000%	2.650%	R1.5	25.43
58	36820	714,653	40	-6.000%	2.650%	R1.5	25.43
59	36830	474,737	40	-35.000%	3.375%	R2	24.44
60	36910	358,766	55	-45.000%	2.636%	R4	33.49
61	36920	9,990	85	-5.000%	1.235%	H4	48.11
62	36921	204,990	85	-20.000%	1.412%	H2.5	60.61
63	37010	65,683	20	-25.000%	6.250%	H0.5	15.88
64	37020	72,279	20	-25.000%	6.250%	H0.5	16.51
65	37030	26,372	20	-1.000%	5.050%	H3	12.87
66	37035	33,204	20	-1.000%	5.050%	H3	9.03
67	37100	8,496	42	-11.000%	2.643%	R1.5	25.01

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DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
1							
2							
3	37109	6,668	15	0.000%	6.667%	R1.5	25.01
4	37130	2,182	42	-11.000%	2.643%	R1.5	25.01
5	37310	32,156	60	-30.000%	2.167%	H1.5	
6	37311	24,326	20	-30.000%	6.500%	S3	10.80
7	37320	78,987	60	-30.000%	2.167%	H1.5	
8	37321	25,444	20	-30.000%	6.500%	S3	10.42
9	37330	27,927	25	-30.000%	5.200%	S3	0.00
10	37340	6,890	25	-30.000%	5.200%	S3	0.00
11	37400	954					
12	Subtotal	7,892,879					
13							
14	General:						
15	38900	2,339					
16	38910	2					
17	39000	143,234	45	-13.000%	2.511%	H0.5	36.19
18	39100	1,314	22	0.000%	4.546%	SQ	2.83
19	39110	2,963	22	0.000%	4.546%	SQ	2.83
20	39120	11,477	5	0.000%	20.000%	SQ	2.83
21	39200	56	10	25.000%	7.500%	SQ	14.50
22	39222	8,007	15	50.000%	3.333%	SQ	14.50
23	39300	0	22	0.000%	4.546%	SQ	1.00
24	39400	4,861	22	0.000%	4.546%	SQ	9.02
25	39410	2,870	22	0.000%	4.546%	SQ	9.02
26	39420	45,679	22	0.000%	4.546%	SQ	9.02
27	39500	22,496	22	0.000%	4.546%	SQ	5.38
28	39600	279	22	0.000%	4.546%	SQ	16.71
29	39703	2,893	8	0.000%	12.500%		
30	39710	6,245	22	0.000%	4.546%	SQ	9.31
31	39720	41,112	22	0.000%	4.545%	SQ	1.00
32	39730	10,151	22	0.000%	4.546%	SQ	9.31
33	39735	49	22	0.000%	4.546%	SQ	9.31
34	39750	6,682	22	0.000%	4.546%	SQ	10.50
35	39760	10,545	22	0.000%	4.546%	SQ	7.42
36	39780	7,267	22	0.000%	4.550%		
37	39800	9,020	22	0.000%	4.546%	SQ	1.00
38	39801	894	22	0.000%	4.546%	SQ	1.00
39	39810	763	22	0.000%	4.546%	SQ	1.00
40	39855	160	22	0.000%	4.546%	SQ	1.00
41	39856	31,661					
42	39910	404					
43	Subtotal	373,423					
44	Total	12,562,886					

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PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Report the information specified below, in the order given, for the respective income deduction and interest charges accounts. Provide a subheading for each account and a total for the account. Additional columns may be added if deemed appropriate with respect to any account.

(a) Miscellaneous Amortization (Account 425)-Describe the nature of items included in this account, the contra account charged, the total of amortization charges for the year, and the period of amortization.

(b) Miscellaneous Income Deductions-Report the nature, payee, and amount of other income deductions for the year as required by Accounts 426.1, Donations; 426.2, Life Insurance; 426.3, Penalties; 426.4, Expenditures for Certain Civic, Political and Related Activities; and 426.5, Other

Deductions, of the Uniform System of Accounts. Amounts of less than 5% of each account total for the year (or \$1,000, whichever is greater) may be grouped by classes within the above accounts.

(c) Interest on Debt to Associated Companies (Account 430)-For each associated company to which interest on debt was incurred during the year, indicate the amount and interest rate respectively for (a) advances on notes, (b) advances on open account, (c) notes payable, (d) accounts payable, and (e) other debt, and total interest. Explain the nature of other debt on which interest was incurred during the year.

(d) Other Interest Expense (Account 431)-Report particulars (details) including the amount and interest rate for other interest charges incurred during the year.

Line No.	Item (a)	Amount (b)
1	Miscellaneous Amortization (Account 425)	
2		
3		
4		
5		
6		
7		
8		
9		
10		
	Total	\$0
11	Donations (Account 426.1)	
12	United Way Of Central New York Inc	367,503
13	Workforce Development Corporation	274,350
14		
15	Donations less than 5%	5,138,439
16		
17		
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41	Total	5,780,292

If applicable, see insert pages below:

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Line No.	Item (a)	Amount (b)
1	<u>Life Insurance (Account 426.2)</u>	
2	Deferred Compensation - Life Insurance	940,614
3		
4		
5		
6		
7	Total	\$940,614
8	<u>Penalties (Account 426.3)</u>	
9	New York State Department of Environmental Conservation - Civil Penalty	85,000
10	Minor	2,343
11		
12		
13		
14		
15	Total	\$87,343
16	<u>Expenditures for Certain Civic, Political, and Related Activities (Account 426.4)</u>	
17	Lobbying	568,427
18		
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22		
23		
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52	Total	\$568,427

PARTICULARS CONCERNING CERTAIN INCOME DEDUCTIONS AND INTEREST CHARGES ACCOUNTS

Line	Item (a)	Amount (b)
1	<u>Other Deductions (Account 426.5)</u>	
2	Miscellaneous	7,514,874
3		
4		
5		
6		
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11		
12		
13		
14		
15	Total	\$7,514,874
16	<u>Interest on Debt to Associated Companies (Account 430)</u>	
17	Interest on Money pool	8,885,008
18		
19		
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24		
25		
26	Total	\$8,885,008
27	<u>Other Interest Expense (Account 431)</u>	
28	Interest Charges FIN 48	696,211
29	Community Carrying Charges	5,455,858
30	Deferred CEF Interest Expense	10,515,459
31	Deferred EES Interest Expense	4,135,280
32	Other	35,014,080
33		
34		
35	Total	\$55,816,888
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REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS					
<p>1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to formal cases before a regulatory body, or cases in which such a body was a party. Identify this expense as Electric, Gas or Common.</p> <p>2. Report in columns (b) and (c) only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years.</p>					
Line No.	Description (Furnish name of regulatory commission or body the docket or case number, and a description of the case.) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 Beginning of Year (e)
1	<u>Public Service Commission of the State of</u>				
2	<u>New York (NYPSC)</u>				
3					
4	Expense of the NY PSC				
5	General PSC Annual Assessments - Electric	14,078,970		14,078,970	
6	General PSC Annual Assessments - Gas	3,396,089		3,396,089	
7					
8	ERDA Assessments - Electric	3,653,808		3,653,808	
9	ERDA Assessments - Gas	828,081		828,081	
10					
11	Temporary 18-A Assessments - Electric				(1,194,556)
12	Temporary 18-A Assessments - Gas				(658,740)
13					
14	Rate Case Expense Deferred - 2017				
15	17-E-0238 Amortization (Apr 2018 - Jun 2021)				(768,167)
16	17-G-0239 Amortization (Apr 2018 - Jun 2021)				(604,569)
17					
18	Rate Case Expense Deferred - 2020				
19	20-E-0380 Amortization (Jul 2021 - Jun 2024)		524,173	524,173	352,614
20	20-G-0381 Amortization (Jul 2021 - Jun 2024)		578,664	578,664	460,496
21					
22	Rate Case Expense Deferred - 2024				
23	Electric RC Expense		75,531	75,531	
24	Gas RC Expense		3,870	3,870	
25					
26	Management Audit Expense Deferred				
27	RC 17 (Apr 18-Jun 21) & RC 20 (Jul 21-Jun 24)		124,257	124,257	186,385
28	RC 17 (Apr 18-Jun 21) & RC 20 (Jul 21-Jun 24)		26,000	26,000	39,000
29					
30	DEI Consultant Expense Deferred (Case 22-M-0314)				
31	Electric DEI Expense				
32	Gas DEI Expense				
33					
34					
35	MISCELLANEOUS:				
36					
37	<u>Miscellaneous FERC and PSC expenses relating</u>		171,999	171,999	
38	to permit fees, regulatory requirements, legal		32,574	32,574	
39	fees, environmental activities, and other				
40	various matters.				
41					
42					
43					
44					
45					
46					
47					
48					
49					
50					
51					
52					
53	TOTAL	\$21,956,948	\$1,537,068	\$23,494,016	(\$2,187,537)

Name of Respondent Niagara Mohawk Power Corporation			This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
REGULATORY COMMISSION EXPENSES FOR ELECTRIC AND GAS (Continued)							
3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization.				4. List in column (f), (g), and (h) expenses incurred during year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.			
Expenses Incurred During Year				Amortized During Year			
Charged Currently to			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)	Line No.
Department (f)	Account No. (g)	Amount (h)					
							1
							2
							3
							4
Electric	928	14,078,970					5
Gas	928	3,396,089					6
							7
Electric	930.2	3,653,808					8
Gas	930.2	828,081					9
							10
Electric						(1,194,556)	11
Gas						(658,740)	12
							13
							14
Electric						(768,167)	15
Gas						(604,569)	16
							17
							18
Electric	928	22,380	37,001	928	501,793	(112,178)	19
Gas	928	(14,451)	37,001	928	593,115	(95,618)	20
							21
							22
Electric	928	75,531	25,610			25,610	23
Gas	928	3,870	25,610			25,610	24
							25
							26
Electric				928	124,257	62,128	27
Gas				928	26,000	13,000	28
							29
							30
			45,668			45,668	31
			17,263			17,263	32
							33
							34
							35
							36
Electric	928	171,999					37
Gas	928	32,574					38
							39
							40
							41
							42
							43
							44
							45
							46
							47
							48
							49
							50
							51
							52
		\$22,248,851	\$188,153		\$1,245,165	(\$3,244,549)	53

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Electric and Gas)				
<p>1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D & D) project initiated, continued, or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D & D work carried on by the respondent in which there is a sharing of costs with others, show separately the respondent's cost for the year and cost chargeable to others. (See definition of research, development, and demonstration in Uniform System of Accounts.)</p> <p>2. Indicate in column (a) the applicable classification, as shown below. Classifications:</p> <p>A. Electric and Gas R, D & D Performed Internally</p> <p>(1) Generation</p> <p>a. Hydroelectric</p> <p>i. Recreation, fish, and wildlife</p> <p>ii. Other hydroelectric</p> <p>b. Fossil-fuel steam</p> <p>c. Internal combustion or gas turbine</p> <p>d. Nuclear</p> <p>e. Unconventional generation</p> <p>f. Siting and heat rejection</p> <p>(2) System Planning, Engineering and Operation</p> <p>(3) Transmission</p> <p>a. Overhead</p> <p>b. Underground</p> <p>(4) Distribution</p> <p>(5) Regional Transmission and Market Operation</p> <p>(6) Environment (other than equipment)</p> <p>(7) Other (Classify and include items in excess of \$50,000.)</p> <p>(8) Total Cost Incurred</p> <p>B. Electric and Gas R, D & D Performed Externally</p> <p>Council or the Electric Power Research Institute</p>				
Line No.	Classification (a)	Description (b)		
1	A (7)	R&D Related Activities		
2	B (4)	ERDA Assessment		
3				
4		R&D Operations		
5		\$0 in Transmission - Internal		
6		\$878,493 in Transmission - External		
7				
8				
9				
10				
11				
12				
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33				
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35				
36				
37				
38	Total			

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023		
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)					
<p>(1) Research Support to the Electrical Research Council or the Electric Power Research Institute</p> <p>(2) Research Support to Edison Electric Institute</p> <p>(3) Research Support to Nuclear Power Groups</p> <p>(4) Research Support to Others (Classify)</p> <p>(5) Total Cost Incurred</p> <p>3. Include in column (c) all R, D & D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D & D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$5,000 by classifications and indicate the number of items grouped. Under Other, (A.(6) and B.(4)) classify items by type of R, D & D activity.</p> <p>4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e).</p> <p>5. Show in column (g) the total unamortized accumulation of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year.</p> <p>6. If costs have not been segregated for R, D & D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est."</p> <p>7. Report separately research and related testing facilities operated by the respondent.</p>					
Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)	Line No.
		Account (e)	Amount (f)		
1,781	4,481,889	930.2	1,781		1
		930.2	4,481,889		2
					3
					4
					5
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					36
\$1,781	\$4,481,889		\$4,483,670	\$0	37
					38

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate

lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production	1,082		
4	Transmission	22,063,676		
5	Regional Market			
6	Distribution	75,660,975		
7	Customer Accounts	21,380,917		
8	Customer Service and Informational	22,356,958		
9	Sales	776,079		
10	Administrative and General	84,352,624		
11	TOTAL Operation (Enter Total of lines 3 thru 9)	226,592,311		
12	Maintenance			
13	Production	0		
14	Transmission	10,279,195		
15	Regional Market			
16	Distribution	98,974,477		
17	Administrative and General	1,829,111		
18	TOTAL Maint. (Total of lines 12 thru 15)	111,082,783		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 12)	1,082		
21	Transmission (Enter Total of lines 4 and 14)	32,342,871		
22	Regional Market (Enter Total of lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	174,635,452		
24	Customer Accounts (Transcribe from line 7)	21,380,917		
25	Customer Service and Informational (Transcribe from line 8)	22,356,958		
26	Sales (Transcribe from line 9)	776,079		
27	Administrative and General (Enter Total of lines 10 and 17)	86,181,735		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	337,675,094	99,967	337,775,061
29	Gas			
30	Operation			
31	Production - Manufactured Gas	0		
32	Production - Natural Gas (Including Expl. and Dev.)			
33	Other Gas Supply	768		
34	Storage, LNG Terminaling and Processing	2,094,007		
35	Transmission	1,863,506		
36	Distribution	23,911,556		
37	Customer Accounts	8,685,589		
38	Customer Service and Informational	6,475,588		
39	Sales	406,888		
40	Administrative and General	19,959,856		
41	TOTAL Operation (Enter Total of lines 28 thru 37)	63,397,758		
42	Maintenance			
43	Production - Manufactured Gas			
44	Production - Nat. Gas			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission	1,070,564		
48	Distribution	18,811,287		
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 40 thru 46)	19,881,851		

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
DISTRIBUTION OF SALARIES AND WAGES (Continued)					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
	Gas (Continued)				
51	Total Operation and Maintenance				
52	Production - Manufactured Gas (Enter Total of lines 28 and 40)	0			
53	Production - Nat. Gas (Including Expl. and Dev.) (Total of lines 29 and 41)	0			
54	Other Gas Supply (Enter Total of lines 30 and 42)	768			
55	Storage, LNG Terminaling and Processing (Total of lines 31 and 43)				
56	Transmission (Lines 32 and 44)	2,094,007			
57	Distribution (Lines 33 and 45)	42,722,843			
58	Customer Accounts (Line 34)	8,685,589			
59	Customer Service and Informational (Line 35)	6,475,588			
60	Sales (Line 36)	406,888			
61	Administrative and General (Lines 37 and 46)	19,959,856			
62	TOTAL Operation and Maint. (Total of lines 49 thru 58)	83,279,609	14,218		83,293,827
63	Other Utility Departments				0
64	Operation and Maintenance				0
65	TOTAL All Utility Dept. (Total of lines 25, 59, and 61)	420,954,703	114,185		421,068,888
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	256,130,951	9,941,990		266,072,941
69	Gas Plant	64,422,341	1,939,938		66,362,279
70	Other				0
71	TOTAL Construction (Total of lines 65 thru 67)	320,553,292	11,881,928		332,435,220
72	Plant Removal (By Utility Departments)				
73	Electric Plant	21,713,919	(53,109)		21,660,810
74	Gas Plant	2,383,733	5,785		2,389,518
75	Other				0
76	TOTAL Plant Removal (Total of lines 70 thru 72)	24,097,652	(47,324)		24,050,328
77	Other Accounts (Specify):				
78	Other work in progress (174)	1,636,113	245		1,636,358
79					
80	Misc Income Deductions	789,709	492,803		1,282,512
81					
82					
83					
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95					
96					
97					
98	TOTAL Other Accounts	2,425,822	493,048		2,918,870
99	TOTAL SALARIES AND WAGES	768,031,469	12,441,837		780,473,306

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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COMMON UTILITY PLANT AND EXPENSES

1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors.

2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant

to which such accumulated provisions relate, including explanation of basis of allocation and factors used.

3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation.

4. Give date of approval by the Commission for use of the common utility plant classification and reference to order of the Commission or other authorization.

Acct. No.	Item	Beginning Balance	Additions	Retirements	Transfers	Adjustments	Ending Balance
301	Organization						\$0
302	Franchises & Consents						0
303	Miscellaneous Intangible Plant						
	Total Intangible Plant	0	0	0	0		0
	Other (Specify)						
	Total Other	0	0	0	0		0
389	Land & Land Rights	5,212,070	(47,106)	0	0		5,164,964
390	Structures & Improvements	244,646,370	14,449,640	(3,703,407)	20,237		255,412,840
391	Office Furniture & Equipment	5,289,053	148,211	(1,542,633)	(20,237)		3,874,394
392	Transportation Equipment	6,173,255	0	(5,424,507)	0		748,748
393	Stores Equipment	458,636	0	(93,095)	0		365,541
394	Tools, Shop & Garage Equipmt.	3,319,780	0	(155,068)	0		3,164,712
395	Laboratory Equip	0	0	0	0		0
396	Power Operated Equipment	0	0	0	0		0
397	Communication Equipment	13,410,818	15,686	(3,420,516)	0		10,005,988
398	Misc. Equipment	301,533	0	0	0		301,533
399	Asset Retirement cost	605,234	0	(34,594)	0		570,640
	Total General Plant	279,416,749	14,566,431	(14,373,820)	0	0	279,609,360
	Total Common Utility Plant	\$279,416,749	\$14,566,431	(\$14,373,820)	\$0	\$0	\$279,609,360

Departmental Allocation of Common Items

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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COMMON UTILITY PLANT AND EXPENSES (CONTINUED)

RESERVE FOR DEPRECIATION OF COMMON UTILITY PLANT

Balance January 1, 2023	\$94,210,572	
Depreciation and Amortization Provisions for year charged to:		
Depreciation - Electric	5,822,759	
Depreciation - Gas	1,192,613	
Total Depreciation and Amortization Provisions	<u>7,015,372</u>	
Net Charges for Plant Retired:		
Book Cost of Plant Retired	(14,373,820)	
Cost of Removal	(3,459,694)	
Salvage (Credit)	3,410,318	
Net Charges for Plant Retired	<u>(14,423,196)</u>	
Other Debit or Credit Items:		
Asset Retirement Obligation Adjustment	740	
Net increase in Retirement Work in Progress	2,394,735	
Gain or loss	(2,601,409)	
U accounts	(73,963)	
ARO Adjust ment	<u>(2,838)</u>	
Balance December 31, 2023	<u><u>\$86,520,013</u></u>	Page 201 line 22 column (h)

Common Utility Expenses and Departmental Allocation

Depreciation Expense	
Allocation Factors to Common Plant Assets	
	17% Gas Segment
	83% Electric Segment

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023	
Amounts Included in ISO/RTO Settlement Statements					
1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.					
Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)	\$ 136,028,092	\$ 69,179,049	\$ 126,276,747	\$ 128,275,954
3	Net Purchases (Account 555.1)				
4	Net Sales (Account 447)				
5	Transmission Rights				
6	Ancillary Services	15,338,286	12,083,650	14,122,087	13,174,960
7	Other Items (list separately)				
8	Installed Capacity	25,703,830	36,684,825	52,884,228	34,800,759
9					
10					
11					
12					
13					
14					
15					
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17					
18					
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46					
47	TOTAL	177,070,208	117,947,524	193,283,062	176,251,673

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) April 30, 2024	Year/Period of Report December 31, 2023	
PURCHASES AND SALES OF ANCILLARY SERVICES						
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff.						
In columns for usage, report usage-related billing determinant and the unit of measure.						
(1) On line 1 columns (b), (c), (d), (e), (f) and (g) report the amount of ancillary services purchase and sol during the year.						
(2) On line 2 columns (b), (c), (d), (e), (f) and (g) report the amount of reactive supply and voltage control services purchased and sold during the year.						
(3) On line 3 columns (b), (c), (d), (e), (f) and (g) report the amount of regulations and frequency response services purchased and sold during the year.						
(4) On line 4 columns (b), (c), (d), (e), (f) and (g) report the amount of energy imbalance services purchase and sold during the year.						
(5) On line 5 and 6 columns (b), (c), (d), (e), (f) and (g) report the amount of operating reserve spinning and supplement services purchased and sold during the period.						
(6) On line 7 columns (b), (c), (d), (e), (f) and (g) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.						
		Amount Purchase for the Year			Amount Sold for the Year	
		Usage - Related Billing Determinant			Usage - Related Billing Determinant	
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollars (d)	Number of Unit (e)	Unit of Measure (f)
1	Scheduling, System Control and Dispatch	17,443,053	mwh	\$ 21,730,784		
2	Reactive Supply and Voltage		mwh	6,453,929		MVar
3	Regulation and Frequency Response		mwh	2,109,839		
4	Energy Imbalance		mwh	0		
5	Operating Reserve - Spinning			10,748,539		
6	Operating Reserve - Supplement		Combined w/line 5			
7	Other		mwh	353,845		
8	Total (Lines 1 thru 7)	17,443,053		41,396,936	0	\$ -

Name of Respondent Niagara Mohawk Power Corporation				This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Day, Yr) April 30, 2024		Year/Period of Report December 31, 2023		
Monthly Transmission System Peak Load										
<p>(1) Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>(2) Report on Column (b) by month the transmission system's peak load.</p> <p>(3) Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).</p> <p>(4) Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.</p>										
NAME OF SYSTEM:										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Film Network Service for Self (e)	Film Network Service for Others (f)	Long-Term Film Point-to-point Reservation (g)	Other Long-Term Film Service (h)	Short-Term Film Point-to-point Reservation (i)	Other Services (j)
1	January	6,397	25	HE 19	4,873	627	897			
2	February	7,740	3	HE 19	6,279	564	897			
3	March	6,266	7	HE 19	4,906	463	897			
4	Total for Quarter 1	20,403			16,058	1,654	2,691	0	0	
5	April	5,621	18	HE 20	4,286	438	897			
6	May	5,552	2	HE 21	4,253	366	933			
7	June	6,155	1	HE 20	4,903	319	933			
8	Total for Quarter 2	17,328			13,442	1,123	2,763	0	0	
9	July	6,659	26	HE 19	5,328	398	933			
10	August	5,925	17	HE 19	4,626	366	933			
11	September	6,913	6	HE 19	5,604	376	933			
12	Total for Quarter 3	19,497			15,558	1,140	2,799	0	0	
13	October	5,769	4	HE 19	4,491	345	933			
14	November	5,773	28	HE 18	4,421	455	897			
15	December	5,854	6	HE 18	4,487	470	897			
16	Total for Quarter 4	17,396			13,399	1,270	2,727	0	0	
17	Total Year to Date/Year	74,624			58,457	5,187	10,980	0	0	

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
ELECTRIC ENERGY ACCOUNT						
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.						
Line No.	Item (a)	Megawatthours (b)	Line No.	Item (a)	Megawatthours (b)	
1	SOURCES OF ENERGY		22	DISPOSITION OF ENERGY		
2	Generation (Excluding Station Use):		23	Sales to Ultimate Consumers (Including Interdepartmental Sales)	15,326,462	
3	Steam		24	Requirements Sales for Resale (See Instruction 4, page 311.)	6,309	
4	Nuclear		25	Non-Requirements Sales for Resale (See Instruction 4, page 311.)	0	
5	Hydro - Conventional		26	Energy Furnished Without Charge		
6	Hydro - Pumped Storage		27	Energy Used by the Company (Electric Department Only, Excluding Station Use)	53,363	
7	Other		28	Total Energy Losses	1,139,789	
8	Less Energy for Pumping		29	Total Energy Stored		
9	Net Generation (Enter Total of lines 3 through 8)	0	30	TOTAL (Enter Total of Lines 22 Through 29)(MUST EQUAL LINE 21)	16,525,923	
10	Purchases	16,525,923				
11	Purchases for Energy Storage					
12	Power Exchanges:					
13	Received					
14	Delivered					
15	Net Exchanges (Line 12 minus line 13)	0				
16	Transmission for Other (Wheeling)					
17	Received	3,064,870				
18	Delivered	3,064,870				
19	Net Transmission for Other (Line 16 minus line 17)	0				
20	Transmission by Other Losses					
21	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	16,525,923				
MONTHLY PEAKS AND OUTPUT						
<p>1. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system.</p> <p>2. Report in column (b) the system's energy output for each month such that the total on line 41 matches the total on line 20.</p> <p>3. Report in column (c) a monthly breakdown of the Non-Requirements Sales for Resale reported on line 24. Include in the monthly amounts any energy losses associated with the</p> <p>sales so that the total of line 41 exceeds the amount on line 24 by the amount of losses incurred (or estimated) in making the Non-Requirements Sales for Resale.</p> <p>4. Report in column (d) the system's monthly maximum megawatt load (60-minute integration) associated with the net energy for the system defined as the difference between columns (b) and (c).</p> <p>5. Report in columns (e) and (f) the specified information for each monthly peak load reported in column (d).</p>						
Name of System:						
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK		
				Megawatts (See Instruction 4) (d)	Day of Month (e)	Hour (f)
31	January	1,467,599	424	5,499	25	HE19
32	February	1,417,338	204	6,843	3	HE19
33	March	1,435,929	603	5,369	7	HE19
34	April	1,231,643	962	4,723	18	HE20
35	May	1,178,872	396	4,619	2	HE21
36	June	1,340,622	57	5,222	1	HE20
37	July	1,680,857	82	5,725	26	HE19
38	August	1,485,305	1,058	4,992	17	HE19
39	September	1,307,791	540	5,980	6	HE19
40	October	1,223,154	1,119	4,836	4	HE19
41	November	1,282,370	784	5,678	20	HE18
42	December	1,474,445	545	6,002	24	HE18
43	TOTAL	16,525,925	6,774			

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
ENERGY STORAGE OPERATIONS (Small Plants)				
<p>1. Small Plants are plants less than 10,000 KW.</p> <p>2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.</p> <p>3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.</p> <p>4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.</p> <p>5. If any other expenses, report in column (i) and footnote the nature of the item(s).</p>				
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)
1	East Pulaski Station-2MW/3MWh	Distribution	Pulaski, New York	6,054,654
2				
3				
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36				
37				
38				
39	Total	0	0	6054654

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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TRANSMISSION LINE STATISTICS

1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage.
2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page.
3. Report data by individual lines for all voltages if so required by a State commission.
4. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
5. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole, wood or steel; (2) H-frame, wood, or steel poles; (3) tower; or (4) underground construction. If a transmission

line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line.

6. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g).

In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated.

Line No.	Designation		Voltage (KV) <i>(Indicate where other than 60 cycle, 3 phase)</i>		Type of Supporting Structure	Length (Pole Miles) <i>(In the case of underground lines, report circuit miles)</i>		Number of Circuits
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)		(e)	(f)	
1	Clay	Dewitt	345.00		Lattice, Wood	15.09		1
2	Dewitt	Lafayette	345.00		Steel, Wood, Lattice	8.31		1
3	Nine Mile Point 1	Clay	345.00		Wood, Lattice, Steel	27.56		1
4	Nine Mile Point 1	Scriba	345.00		Lattice, Steel	0.40		1
5	Oswego	Lafayette	345.00		Wood, Lattice, Steel	48.55		1
6	Oswego	Volney	345.00		Wood, Steel, Lattice	13.41		1
7	Oswego	Volney	345.00		Wood, Steel, Lattice	13.41		1
8	Scriba	Volney	345.00		Wood, Lattice, Steel	8.82		1
9	Scriba	Volney	345.00		Wood, Steel	8.87		1
10	Volney	Clay	345.00		Wood, Lattice, Steel	18.47		1
11	Independence	Scriba	345.00		Steel	2.79		1
12	Edic	New Scotland	345.00		Lattice, Steel, Wood	77.21		1
13	Marcy	New Scotland	345.00		Steel, Lattice, Wood	83.91		1
14	Volney	Marcy	345.00		Lattice, Wood, Steel	65.56		1
15	Alps	Berkshire	345.00		Wood, Lattice	8.87		1
16	Leeds	Hurley	345.00		Unknown	0.18		1
17	Athens	Pleasant Valley	345.00		Lattice, Steel	39.17		1
18	Leeds	Pleasant Valley	345.00		Lattice, Wood, Steel	38.76		1
19	New Scotland	Alps	345.00		Wood, Steel, Lattice	30.65		1
20	New Scotland	Leeds	345.00		Lattice	25.73		1
21	New Scotland	Leeds	345.00		Lattice, Wood	25.86		1
22	Reynolds Road	Alps	345.00		Wood, Lattice, Steel	11.10		1
23	Independence	Clay	345.00		Steel, Wood, Lattice	29.14		1
24	Leeds	Athens	345.00		Steel	0.49		1
25	Reynolds Road	Empire	345.00		Steel	8.12		1
26	Lafayette	Clarks Corner	345.00		Wood, Lattice, Steel	38.59		1
27	Stolle Road	Five Mile Road	345.00		Wood, Lattice, Steel	25.17		1
28	Pierce Brook (FE)	Five Mile Road	345.00		Wood, Steel, Lattice	12.34		1
29	Marcy	Edic	345.00		Wood	0.07		1
30	Conklin	Bailey (North)	345.00		Underground	0.30		1
31	Conklin	Bailey (South)	345.00		Underground	0.30		1
32	Beck	Packard	230.00		Lattice, Wood	4.10		1
33	Dunkirk	South Ripley	230.00		Wood, Lattice	31.41		1
34	South Ripley	Erie	230.00		Wood	0.15		1
35	Gardenville	Dunkirk	230.00		Wood, Lattice, Steel	47.40		1
36	Total					5,848.55	0.00	425

If applicable, see insert pages below

Niagara Mohawk Power Corporation

April 30, 2024

December 31, 2023

TRANSMISSION LINE STATISTICS (Continued)								
Line No.	Designation		Voltage (KV) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	Length (Pole Miles) (In the case of underground lines, report circuit miles)		Number of Circuits
	From	To	Operating	Designed		On Structures of Line Designated	On Structures of Another Line	
	(a)	(b)	(c)	(d)		(f)	(g)	(h)
1	Gardenville	Dunkirk	230.00		Wood, Lattice, Steel	47.16		1
2	Huntley	Gardenville	230.00		Lattice, Steel	20.19		1
3	Huntley	Gardenville	230.00		Lattice, Steel	20.30		1
4	Niagara	Packard	230.00		Lattice	3.37		1
5	Niagara	Packard	230.00		Lattice	3.42		1
6	Packard	Huntley	230.00		Lattice, Wood, Steel	12.31		1
7	Packard	Huntley	230.00		Lattice, Steel	12.08		1
8	Adirondack	Porter	230.00		Wood, Steel, Lattice	54.33		1
9	Edic	Porter	230.00		Lattice, Wood	0.39		1
10	Porter	Rotterdam	230.00		Wood, Steel	12.37		1
11	Porter	Rotterdam	230.00		Wood, Steel	0.05		1
12	Adirondack	Chases Lake	230.00		Wood	11.05		1
13	Chases Lake	Porter	230.00		Wood, Steel, Lattice	43.41		1
14	Rotterdam	Eastover	230.00		Wood, Steel, Lattice	23.52		1
15	Eastover	Bear Swamp	230.00		Wood, Steel	20.42		1
16	Stebbins Road	Dunkirk	230.00		Wood, Lattice	13.64		
17								
18								
19								
20	Huntley	Elm	230.00		Underground	7.90		1
21	Elm	Seneca	230.00		Underground	3.20		1
22	Elm	Seneca	230.00		Underground	3.00		1
23	Seneca	Gardenville	230.00		Underground	3.00		1
24	Seneca	Gardenville	230.00		Underground	3.10		1
25	Elm Street Bus Tie		230.00		Underground	0.04		1
26								
27								
28	Various		115.00		Various	4,495.41		312
29			115.00		Underground	32.94		31
30			69.00		Various	229.99		23
31			46.00		Underground	1.70		3
32								
33								
34								
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36								
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54								
55								
53					Total	5,848.55	0.00	425

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023			
TRANSMISSION LINE STATISTICS (Continued)								
<p>7. Do not report the same transmission line structure twice. Report lower voltage lines and higher voltage lines as one line. Designate in a footnote if you do not include lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g).</p> <p>8. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or</p>				<p>shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.</p> <p>9. Designate any transmission line leased to another company and give name of lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company.</p> <p>10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.</p>				
Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
216.7 KIWI ACSR	\$900,555	\$4,929,370	\$5,829,926					1
2 - 1192.5 BUNTING ACSR	541,168	5,039,156	5,580,324					2
216.7 KIWI ACSR	1,220,182	27,733,693	28,953,875					3
216.7 KIWI ACSR	-	442,025	442,025					4
2 - 1192.5 BUNTING ACSR	5,625,110	21,487,212	27,112,322					5
2 - 1192.5 BUNTING ACSR	1,743,552	3,815,061	5,558,612					6
2 - 1192.5 BUNTING ACSR	-	4,557,548	4,557,548					7
216.7 KIWI ACSR	208,643	4,096,425	4,305,068					8
2 - 1192.5 BUNTING ACSR	-	-	-					9
216.7 KIWI ACSR	-	887,691	887,691					10
2 - 795 DRAKE ACSR	-	26,862,483	26,862,483					11
2 - 795 DRAKE ACSR	2,627,756	33,017,966	35,645,723					12
2 - 1192.5 BUNTING ACSR2 -	2,322,341	29,639,000	31,961,341					13
2 - 1192.5 BUNTING ACSR2 -	2,640,639	298,014	2,938,653					14
2 - 1192.5 BUNTING ACSR	2,587,038	20,310,580	22,897,618					15
2 - 1033.5 ORTOLAN ACSR	-	59,438	59,438					16
2 - 795 DRAKE ACSR2 - 795 N	-	-	-					17
2 - 795 MALLARD ACSR2 - 79	-	-	-					18
2 - 1192.5 BUNTING ACSR3 -	2,587,038	20,310,580	22,897,618					19
2 - 795 DRAKE ACSR	2,018,970	13,783,064	15,802,033					20
2 - 795 DRAKE ACSR	-	-	-					21
2 - 1192.5 BUNTING ACSR	608,370	11,640,369	12,248,739					22
2 - 1192.5 BUNTING ACSR	-	26,862,483	26,862,483					23
2 - 795 DRAKE ACSR	153,716	21,168,182	21,321,898					24
Unknown	-	-	-					25
2 - 1192.5 BUNTING ACSR	-	-	-					26
2 - 1192.5 BUNTING ACSR	-	-	-					27
2 - 1192.5 BUNTING ACSR	-	48,464,160	48,464,160					28
Unknown	-	-	-					29
2500 Copper	-	-	-					30
2500 Copper	-	-	-					31
1158.4 ACSR1192.5 BUNTING	26,140	497,146	523,286					32
1192.5 BUNTING ACSR1192.5	-	-	-					33
1192.5 BUNTING ACSR	612,222	3,438,353	4,050,575					34
1192.5 BUNTING ACSR1192.5	3,618,873	11,377,099	14,995,972					35
	38,661,335	552,058,721	590,720,057	\$0	\$0	\$0	\$0	36

TRANSMISSION LINE STATISTICS (Continued)								
Size of Conductor and Material (i)	Cost of Line (Include in column (j) land, land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES				Line No.
	Land (j)	Construction and Other Costs (k)	Total Cost (l)	Operation Expenses (m)	Maintenance Expenses (n)	Rents (o)	Total Expenses (p)	
1192.5 BUNTING ACSR1192.5	-	-	-					1
1192.5 GRACKLE ACSR795 C	-	-	-					2
1192.5 GRACKLE ACSR795 C	1,053,702	12,344,501	13,398,204					3
1431 ACSR	68,648	584,984	653,632					4
1431 ACSR	-	365,888	365,888					5
1158.4 ACSR1192.5 GRACKLE	1,239,863	5,496,475	6,736,338					6
1158.4 1158.4 ACSR795 COO	-	-	-					7
1431 BOBOLINK ACSR795 CO	207,280	4,047,622	4,254,903					8
2 - 795 COOT ACSR216.7 KIW	-	385,250	385,250					9
1431 BOBOLINK ACSR795 CO	796,589	907,374	1,703,963					10
1431 BOBOLINK ACSR795 DR	178,309	387,215	565,524					11
795 COOT ACSR	526,621	4,830,774	5,357,395					12
1431 BOBOLINK ACSR795 CO	-	-	-					13
1033.5 ORTOLAN ACSR1113	1,145,797	17,640,126	18,785,923					
1033.5 ORTOLAN ACSR1113	-	-	-					14
								15
2500 AL	-	7,306	7,306					16
750 Copper	-	-	-					17
750 Copper	-	-	-					18
1500 Copper	-	232,609	232,609					19
1500 Copper	-	357,767	357,767					20
2000 Copper	-	17,710	17,710					21
	-	-	-					22
	688,050	17,710	705,760					23
Various	-	-	-					24
Various	-	-	-					25
Various	2,569,813	159,162,484	161,732,296					26
Various		887,660	887,660					27
	144,350	3,634,060	3,778,410					28
		34,108	34,108					29
								30
								31
								32
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	38,661,335	552,058,721	590,720,057	0	0	0	0	53

Name of Respondent Niagara Mohawk Power Corporation			This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023	
TRANSMISSION LINES ADDED DURING YEAR							
1. Report below the information called for concerning transmission lines added or altered during the year. It is not necessary to report minor revisions of lines. 2. Provide separate subheadings for overhead and				underground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (f) and (g), it is permissible to report in these columns the estimated final completion			
Line No.	LINE DESIGNATION		Line Length in Miles (c)	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE	
	From (a)	To (b)		Type (d)	Average Number per Miles (e)	Present (f)	Ultimate (g)
1	Stebbins Road	Dunkirk	14	Wood, Lattice			
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
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42							
43							
44	Total		14			0	0

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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TRANSMISSION LINES ADDED DURING YEAR (Continued)

costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m).

3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.

Conductors			Voltage KV (Operating) (k)	Line Cost					
Size (h)	Specifications (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers, and Fixtures (m)	Conductors and Device (n)	Asset Retire Costs (o)	Total (p)	Line No.
								\$0	1
								0	2
								0	3
								0	4
								0	5
								0	6
								0	7
								0	8
								0	9
								0	10
								0	11
								0	12
								0	13
								0	14
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								0	34
								0	35
								0	36
								0	37
								0	38
								0	39
								0	40
								0	41
								0	42
								0	43
				\$0	\$0	\$0	\$0	\$0	44

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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SUBSTATIONS

1. Report below the information called for concerning substations of the respondent as of the end of the year.
2. Substations which serve only one industrial or street railway customer should not be listed below.
3. Substations with capacities of less than 10 MVA, except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown.
4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f).

Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Akwesasne Station 825	Trans-Unattended	115.00	5.04	
2	Akwesasne Station 825	Trans-Unattended	115.00	34.50	
3	Albany High School Station 403	Dist-Unattended	34.40	4.16	
4	Albion Station 80	Dist-Unattended	34.40	4.80	
5	Albion Station 80	Dist-Unattended	34.50	4.80	
6	Alder Creek Station 701	Dist-Unattended	43.80	5.00	
7	Alder Creek Station 701	Dist-Unattended	43.80	13.80	
8	Altamont Station 283	Dist-Unattended	115.00	13.80	
9	Altamont Station 283	Dist-Unattended	115.00	34.50	
10	Andover Station 09	Trans-Unattended	34.50	4.80	
11	Antwerp Station 801	Dist-Unattended	23.00	4.80	
12	Arnold Pit 4746	Dist-Unattended	23.00	0.48	
13	Arnold Station 656	Dist-Unattended	43.80	4.40	
14	Arnold Station 656	Dist-Unattended	43.80	13.80	
15	Ash Street Station 223	Trans-Unattended	34.40	4.40	
16	Ash Street Station 223	Trans-Unattended	34.50	4.40	
17	Ash Street Station 223	Trans-Unattended	110.00	34.50	
18	Ash Street Station 223	Trans-Unattended	115.00	11.50	
19	Ash Street Station 223	Trans-Unattended	115.00	12.50	
20	Ash Street Station 223	Trans-Unattended	115.00	13.80	
21	Ash Street Station 223	Trans-Unattended	115.00	34.50	
22	Ashley Station 331 (Port PDS 7 East)	Dist-Unattended	34.50	13.20	
23	Attica Station 12	Dist-Unattended	34.50	4.80	
24	Ausable Forks Station 846	Dist-Unattended	46.00	5.00	
25	Avenue A Station 291	Dist-Unattended	34.40	4.40	
26	Avon Station 43	Dist-Unattended	34.50	4.80	
27	Baker Street Station 150	Dist-Unattended	115.00	13.20	
28	Ballina Station 221	Dist-Unattended	34.50	13.20	7.97
29	Ballston Station 12	Trans-Unattended	34.40	4.16	
30	Ballston Station 12	Trans-Unattended	110.00	34.40	13.80
31	Ballston Station 12	Trans-Unattended	113.00	13.80	
32	Balmat Station 904	Trans-Unattended	23.00	4.80	
33	Balmat Station 904	Trans-Unattended	115.00	23.00	
34	Barker Station 78	Dist-Unattended	34.50	4.80	
35	Bartell Road Station 325	Dist-Unattended	115.00	13.80	
36	Basom Station 15	Dist-Unattended	34.50	4.80	
37	Batavia Station 01	Trans-Unattended	34.50	4.80	
38	Batavia Station 01	Trans-Unattended	115.00	13.20	
39	Batavia Station 01	Trans-Unattended	115.00	13.80	
40	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Batavia Station 01	Trans-Unattended	115.00	23.00	13.80
2	Batavia Station 01	Trans-Unattended	115.00	34.50	
3	Battenkill Station 342	Trans-Unattended	110.00	34.40	
4	Battenkill Station 342	Trans-Unattended	115.00	13.20	
5	Belmont Station 260	Dist-Unattended	115.00	13.80	
6	Belmont Station 260	Dist-Unattended	116.00	13.80	
7	Bemus Point Station 159	Dist-Unattended	34.40	5.00	
8	Bennett Road Station 99	Dist-Unattended	115.00	13.80	
9	Berry Road Station 153	Dist-Unattended	115.00	13.80	
10	Bethlehem Station 21	Trans-Unattended	115.00	13.80	
11	Bethlehem Station 21	Trans-Unattended	115.00	34.40	5.00
12	Bethlehem Station 21	Trans-Unattended	115.00	34.40	13.80
13	Birch Avenue Station 322	Dist-Unattended	34.40	13.80	
14	Black River Station 70	Trans-Unattended	115.00	23.00	
15	Bloomington Station 841	Dist-Unattended	46.00	4.80	
16	Blue Stores Station 303	Dist-Unattended	113.00	13.80	
17	Bolton Station 284	Dist-Unattended	34.40	13.80	
18	Bombay Station 897	Dist-Unattended	34.40	5.00	
19	Boonville Station 707	Trans-Unattended	115.00	23.00	
20	Boonville Station 707	Trans-Unattended	115.00	46.00	
21	Boonville Station 707	Trans-Unattended	115.00	48.00	
22	Boyntonville Station 333	Dist-Unattended	110.00	13.80	
23	Brady Station 957	Dist-Unattended	115.00	13.80	
24	Brasher Station 851	Dist-Unattended	34.40	5.00	
25	Bremen Station 815	Dist-Unattended	115.00	13.80	
26	Brewerton Station 7	Dist-Unattended	34.40	5.00	
27	Bridge Street Station 295	Dist-Unattended	115.00	13.80	
28	Bridgeport Station 168	Dist-Unattended	113.00	13.80	
29	Brier Hill Station 953	Dist-Unattended	22.00	5.00	
30	Brigham Road Station 64	Dist-Unattended	69.00	13.80	
31	Bristol Hill Station 109	Trans-Unattended	115.00	34.50	
32	Brockport Station 74	Trans-Unattended	115.00	13.80	
33	Brockport Station 74	Trans-Unattended	115.00	34.50	
34	Brook Road Station 369	Dist-Unattended	115.00	13.80	
35	Brook Road Station 369	Dist-Unattended	115.00	34.50	
36	Browns Falls Station 711	Trans-Unattended	115.00	34.50	
37	Brunswick Station 264	Dist-Unattended	34.40	13.80	
38	Buckley Corners Station 454	Dist-Unattended	113.00	13.80	
39	Burdeck Street Station 265	Dist-Unattended	113.00	13.80	
40	Burgoyne Avenue Station 337	Dist-Unattended	115.00	13.80	
41	Busti Station 68	Dist-Unattended	34.40	5.00	
42	Butler Station 362	Dist-Unattended	113.00	13.80	
43	Butternut Station 255	Dist-Unattended	113.00	13.80	
44	Butts Road Station 72	Dist-Unattended	34.40	13.80	
45	Butts Road Station 72	Dist-Unattended	34.50	13.20	
46	Byron Station 18	Dist-Unattended	34.50	4.80	
47	Camillus Station 10	Dist-Unattended	34.50	4.40	
48	Canawagus Station	Dist-Unattended	34.50	0.48	
49	Cardiff Station 13	Dist-Unattended	34.50	2.40	
50	Caroga Lake Station 219	Dist-Unattended	22.90	5.00	
51	Carthage Station 717	Dist-Unattended	23.00	4.80	
52	Cascade Tissue Station	Dist-Unattended	34.50	4.16	
53	Cassadaga Station 61	Dist-Unattended	34.50	4.80	
54	Cattaraugus Station 15	Dist-Unattended	34.50	4.80	
55	Cavanaugh Road Station 616	Dist-Unattended	115.00	13.80	
56	Cazenovia Station 220	Dist-Unattended	34.50	4.80	
57	Cedar Station 453	Dist-Unattended	115.00	13.20	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Center Street Station 379	Dist-Unattended	115.00	13.20	13.80
2	Central Square Station 15	Dist-Unattended	34.40	5.00	
3	Chadwicks Station 668	Dist-Unattended	115.00	13.80	
4	Charley Lake Station 254	Dist-Unattended	23.00	2.40	
5	Chasm Falls Station 852	Trans-Unattended	34.50	13.20	
6	Chautauqua Station 57	Dist-Unattended	34.50	4.80	
7	Chestertown Station 42	Dist-Unattended	34.50	13.20	
8	Chittenango Station 16	Dist-Unattended	34.40	5.00	
9	Chrisler Avenue Station 257	Dist-Unattended	34.50	13.80	
10	Church Street Station 43	Dist-Unattended	115.00	13.80	
11	Church Street Station 43	Dist-Unattended	116.00	13.80	
12	Clay Station 229	Trans-Unattended	345.00	120.00	
13	Cleveland Station 11	Dist-Unattended	34.50	4.60	
14	Clinton Road Station 366	Dist-Unattended	113.00	13.80	
15	Clinton Station 604	Dist-Unattended	43.80	13.80	
16	Cloverbank Station 91	Dist-Unattended	115.00	13.20	
17	Clymer Station 55	Dist-Unattended	34.50	4.80	
18	Cobleskill Station 214	Dist-Unattended	69.00	4.80	
19	Coffeen Street Station 760	Trans-Unattended	115.00	13.80	
20	Coffeen Street Station 760	Trans-Unattended	115.00	24.00	
21	Collamer Crossing Station 1511	Dist-Unattended	115.00	13.80	
22	Collins Station 83	Dist-Unattended	34.40	5.04	
23	Collinsville Station 716	Dist-Unattended	22.90	5.00	
24	Colosse Station 321	Dist-Unattended	34.40	13.80	
25	Colvin Avenue Station 313	Dist-Unattended	34.50	4.16	
26	Commerce Avenue Station 235	Dist-Unattended	34.40	13.80	
27	Comstock Station 48	Dist-Unattended	115.00	5.00	
28	Conesus Lake Station 52	Dist-Unattended	34.40	5.04	
29	Conkling Station 652	Dist-Unattended	43.80	4.40	
30	Constantia Station 19	Dist-Unattended	34.50	4.16	
31	Coolidge Ventures Station 268	Dist-Unattended	115.00	13.20	
32	Corfu Station 22	Dist-Unattended	34.50	4.80	
33	Corinth Station 285	Dist-Unattended	34.40	13.20	
34	Corliss Park Station 338	Dist-Unattended	34.40	4.16	
35	Corning Station 970	Dist-Unattended	115.00	13.80	
36	Cortland Line Station 277	Dist-Unattended	34.50	4.40	
37	Cortland Station 502	Dist-Unattended	34.40	5.00	
38	Cortland Station 502	Dist-Unattended	34.50	5.00	
39	Cortland Station 502	Dist-Unattended	110.00	34.50	
40	Cortland Station 502	Dist-Unattended	113.00	34.50	
41	Cross Street Pump	Dist-Unattended	34.50	4.16	
42	Cross Street Pump	Dist-Unattended	34.50	5.00	
43	Crouse Hinds Station 239	Dist-Unattended	34.40	13.20	
44	Crown Point Station 249	Dist-Unattended	115.00	13.80	
45	Cuba Lake Station 37	Dist-Unattended	34.50	4.80	
46	Cuba Station 05	Dist-Unattended	34.40	5.04	
47	Curry Road Station 365	Dist-Unattended	115.00	13.20	
48	Curtis Street Station 224	Trans-Unattended	110.00	34.50	
49	Darien Station 16	Dist-Unattended	34.50	4.80	
50	David Station 979	Dist-Unattended	22.30	5.00	
51	Debalso Station 684	Dist-Unattended	115.00	13.80	
52	Deerfield Station 606	Trans-Unattended	115.00	13.80	
53	Deerfield Station 606	Trans-Unattended	115.00	46.00	
54	Dekalb Station 984	Dist-Unattended	115.00	13.80	
55	Delameter Station 93	Dist-Unattended	115.00	13.80	
56	Delanson Station 269	Dist-Unattended	67.00	13.80	
57	Delaware Avenue Station 330	Dist-Unattended	34.40	4.40	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Delaware Avenue Station 330	Dist-Unattended	34.40	13.80	
2	Delevan Station 11	Dist-Unattended	34.50	4.80	
3	Delmar Station 279	Dist-Unattended	34.40	5.00	
4	Delphi Station 262	Dist-Unattended	113.00	13.80	
5	Depot Road Station 425	Dist-Unattended	34.50	13.20	
6	Dewitt Station 241	Trans-Unattended	345.00	120.00	13.80
7	Dexter Station 726	Dist-Unattended	23.00	4.80	
8	Dorwin Station 26	Dist-Unattended	34.40	4.40	
9	Dugan Road Station 22	Dist-Unattended	115.00	13.20	
10	Dugan Road Station 22	Dist-Unattended	115.00	13.80	
11	Duguid Station 265	Dist-Unattended	115.00	13.80	
12	Dunkirk Station	Trans-Unattended	115.00	34.50	
13	Dunkirk Station	Trans-Unattended	230.00	120.00	13.20
14	E. J. West Station 38	Trans-Unattended	115.00	13.80	
15	Eagle Bay Station 382	Dist-Unattended	43.80	5.00	
16	Eagle Harbor Station 92	Dist-Unattended	34.50	4.80	
17	East Batavia Station 28	Dist-Unattended	115.00	13.80	
18	East Dunkirk Station 63	Dist-Unattended	115.00		
19	East Fulton Station 100	Dist-Unattended	34.40	2.50	
20	East Golah Station 51	Dist-Unattended	115.00	13.80	
21	East Molloy Road Station 151	Dist-Unattended	115.00	13.50	
22	East Norfolk Station 913	Trans-Unattended	23.00	4.80	
23	East Oswegatchie Station 982	Trans-Unattended	115.00	24.00	
24	East Otto Station 28	Dist-Unattended	34.50	4.80	
25	East Pulaski Station 324	Dist-Unattended	13.20	0.54	
26	East Pulaski Station 324	Dist-Unattended	110.00	13.80	
27	East Schodack Station 447	Dist-Unattended	34.50	4.80	
28	East Springfield Station 477	Dist-Unattended	115.00	13.80	
29	East Watertown Station 817	Dist-Unattended	113.00	13.80	
30	East Worcester Station 060	Dist-Unattended	34.50	13.20	
31	Eastover Road Station 2931	Trans-Unattended	230.00	115.00	13.80
32	Eastover Road Station 2931	Trans-Unattended	230.00	120.00	13.80
33	Eden Center Station 88	Dist-Unattended	34.40	4.50	
34	Edic Station 662	Trans-Unattended	345.00	120.00	13.80
35	Edic Station 662	Trans-Unattended	345.00	230.00	13.20
36	Edwards Station 916	Dist-Unattended	34.40	5.00	
37	Elba Station 20	Dist-Unattended	34.50	4.80	
38	Elbridge Station 312	Trans-Unattended	115.00	34.50	
39	Elbridge Station 312	Trans-Unattended	345.00	120.00	13.80
40	Ellicott Station 65	Dist-Unattended	34.40	5.00	
41	Elm Street Station	Trans-Unattended	230.00	23.00	
42	Elm Street Station	Trans-Unattended	240.00	24.00	
43	Elm Street Station 898	Dist-Unattended	34.40	5.00	
44	Elnora Station 344	Dist-Unattended	115.00	13.80	
45	Elsmere Station 407	Dist-Unattended	34.40	4.80	
46	Emerald Equipment Systems Station 234	Dist-Unattended	34.50	13.20	
47	Emmet Street Station 256	Dist-Unattended	34.40	4.20	
48	Emmet Street Station 256	Dist-Unattended	34.50	4.16	
49	Ephratah Station 18	Trans-Unattended	69.00	4.80	
50	Ephratah Station 18	Trans-Unattended	69.00	23.00	13.20
51	Euclid Station 267	Dist-Unattended	115.00	13.80	
52	Everett Road Station 420	Dist-Unattended	115.00	13.80	
53	Fabius Station 55	Dist-Unattended	34.40	5.00	
54	Farmersville Station 27	Dist-Unattended	34.50	4.80	
55	Farnan Road Station 476	Dist-Unattended	34.50	13.80	
56	Fayette Street Station 28	Dist-Unattended	34.40	4.40	
57	Fine Station 978	Dist-Unattended	34.50	5.00	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Finley Lake Station 71	Dist-Unattended	34.40	5.00	
2	Firehouse Road Station 449	Dist-Unattended	115.00	13.80	
3	First Columbia LLC	Dist-Unattended	34.50	4.16	
4	Fisher Avenue Station 270	Dist-Unattended	34.50	13.80	4.16
5	Five Mile Road 1325	Trans-Unattended	345.00	120.00	13.80
6	Florida Station 501	Dist-Unattended	69.00	13.80	
7	Fly Road Station 261	Dist-Unattended	115.00	13.80	7.97
8	Fort Covington Station 896	Trans-Unattended	34.40	13.80	
9	Fort Gage Station 319	Dist-Unattended	34.40	13.80	
10	Forts Ferry Station 459	Dist-Unattended	115.00	13.20	
11	Frankfort Station 677	Dist-Unattended	43.80	4.16	
12	Frankhauser Substation 995	Dist-Unattended	115.00	13.80	
13	Franklin Falls Station 843	Trans-Unattended	46.00	4.80	
14	Franklinville Station 24	Dist-Unattended	34.40	5.04	
15	French Creek Station 56	Dist-Unattended	34.40	13.80	1.60
16	French Mountain Station 478	Dist-Unattended	34.40	13.80	
17	Frewsburg Station 69	Dist-Unattended	34.50	4.80	
18	Front Street Station 360	Dist-Unattended	113.00	13.80	
19	Front Street Station 360	Dist-Unattended	115.00	13.80	
20	Fuller Realty Station	Dist-Unattended	19.05	4.16	
21	Gabriels Station 835	Dist-Unattended	46.00	4.80	
22	Galeville Station 213	Dist-Unattended	34.40	4.36	
23	Gardenville (New) 230 Station	Trans-Unattended	230.00	120.00	13.80
24	Gasport Station 90	Dist-Unattended	34.50	5.04	
25	Genesee Street Station 260	Dist-Unattended	34.40	4.40	
26	Geneseo Station 55	Dist-Unattended	34.50	13.20	
27	Gibson Station 106	Trans-Unattended	115.00	12.00	
28	Gibson Station 106	Trans-Unattended	13.20	12.00	
29	Gilbert Mills Station 247	Dist-Unattended	110.00	13.80	
30	Gilmantown Road Station 154	Dist-Unattended	23.00	13.20	
31	Gilpin Bay Station 956	Dist-Unattended	46.00	4.80	
32	Glens Falls Station 75	Trans-Unattended	34.40	4.36	
33	Gloversville Station 72	Dist-Unattended	69.00	4.16	13.20
34	Gloversville Station 72	Dist-Unattended	69.00	13.80	
35	Golah Station	Trans-Unattended	69.00	34.50	
36	Golah Station	Trans-Unattended	115.00	34.50	
37	Granby Center Station 293	Dist-Unattended	34.40	13.80	
38	Grand Street Station 433	Dist-Unattended	69.00	13.20	
39	Greenbush Station 78	Trans-Unattended	115.00	13.20	
40	Greenbush Station 78	Trans-Unattended	115.00	34.50	5.00
41	Greenbush Station 78	Trans-Unattended	115.00	34.50	13.80
42	Greenhurst Station 60	Dist-Unattended	34.50	4.80	
43	Grooms Road Station 345	Dist-Unattended	115.00	13.80	
44	Groveland Station 41	Dist-Unattended	34.50	4.80	
45	Guilford Mills	Dist-Unattended	46.00	4.16	
46	Hague Road Station 418	Dist-Unattended	115.00	13.80	
47	Hammond Station 370	Dist-Unattended	22.90	4.80	
48	Hancock Station 137	Dist-Unattended	34.50	2.40	
49	Hanson 1 - General Crush - TS 4504	Dist-Unattended	34.50	0.48	
50	Hanson Aggregates Station 932	Dist-Unattended	23.00	0.48	
51	Hanson Aggregates Station 932	Dist-Unattended	23.00	5.00	
52	Hanson Station 738	Dist-Unattended	23.00	2.40	
53	Harper Station	Trans-Unattended	12.00	4.80	
54	Harper Station	Trans-Unattended	13.20	7.62	
55	Harper Station	Trans-Unattended	34.50	4.16	
56	Harper Station	Trans-Unattended	34.50	4.80	
57	Harper Station	Trans-Unattended	115.00	13.80	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Harper Station	Trans-Unattended	115.00	34.50	
2	Harper Station	Trans-Unattended	115.00	12.00	
3	Harris Road Station 235	Trans-Unattended	110.00	34.50	
4	Harris Road Station 235	Trans-Unattended	115.00	13.80	
5	Hartfield Station 79	Trans-Unattended	113.00	13.80	
6	Hartfield Station 79	Trans-Unattended	115.00	34.50	
7	Headson Station 146	Trans-Unattended	116.00	34.50	
8	Hemlock Station 38	Dist-Unattended	34.50	13.20	
9	Hemstreet Station 328	Dist-Unattended	115.00	13.80	
10	Henry Street Station 316	Dist-Unattended	34.40	4.20	
11	Henry Street Station 316	Dist-Unattended	34.40	4.40	
12	Higley Station 473	Trans-Unattended	110.00	13.80	
13	Hill Street Station 311	Dist-Unattended	69.00	4.20	
14	Hinsdale Station 218	Dist-Unattended	34.50	4.40	
15	Hoag Station 221	Dist-Unattended	34.50	7.62	
16	Homer Hill Switch Structure	Trans-Unattended	115.00	34.50	
17	Hoosick Station 314	Trans-Unattended	113.00	13.80	
18	Hoosick Station 314	Trans-Unattended	115.00	34.50	13.80
19	Hopkins Road Station 253	Dist-Unattended	115.00	13.80	
20	Hudson Falls Station 88	Dist-Unattended	34.50	13.20	
21	Hudson Station 87	Trans-Unattended	115.00	13.80	7.97
22	Hudson Station 87	Trans-Unattended	115.00	34.50	5.00
23	Indian Lake Station 310	Dist-Unattended	19.92	4.80	
24	Indian River Station 323	Dist-Unattended	115.00	13.20	
25	Indian River Station 323	Dist-Unattended	115.00	23.00	
26	Industry Station 47	Dist-Unattended	34.50	4.80	
27	Inghams Station 20	Trans-Unattended	113.00	13.80	
28	Inghams Station 20	Trans-Unattended	115.00	46.00	
29	Inghams Station 20	Trans-Unattended	115.00	115.00	
30	Inman Road Station 370	Dist-Unattended	113.00	13.80	
31	Inman Road Station 370	Dist-Unattended	115.00	13.80	
32	Iroquois Rock Station	Dist-Unattended	34.50	0.48	
33	Jewett Road Station 291	Dist-Unattended	34.40	13.80	2.40
34	Johnson Road Station 352	Dist-Unattended	115.00	13.80	
35	Johnstown Station 61	Dist-Unattended	67.00	4.40	
36	Johnstown Station 61	Dist-Unattended	69.00	4.20	4.80
37	Juniper Station 500	Dist-Unattended	34.50	13.20	
38	Karner Station 317	Dist-Unattended	34.40	4.40	
39	Kenmore Terminal Station 158	Dist-Unattended	115.00	23.00	
40	Kensington Terminal Station	Trans-Unattended	115.00	23.00	
41	Kensington Terminal Station	Trans-Unattended		23.00	
42	Kilian Manufacturing Corporation - TS 2296	Dist-Unattended	34.40	0.24	
43	Kilian Manufacturing Corporation - TS 2296	Dist-Unattended	34.50	0.24	
44	Knapp Road Station 226	Dist-Unattended	115.00	13.80	
45	Knights Creek Station 06	Dist-Unattended	34.50	4.80	
46	Labrador Station 230	Trans-Unattended	34.50	13.80	
47	Labrador Station 230	Trans-Unattended	115.00	34.50	
48	Lake Colby Station 927	Trans-Unattended	110.00	46.00	
49	Lake Colby Station 927	Trans-Unattended	115.00	13.80	
50	Lake Colby Station 927	Trans-Unattended	115.00	15.00	
51	Lake Colby Station 927	Trans-Unattended	115.00	46.00	
52	Lake Road No. 2 Station 299	Dist-Unattended	115.00	13.80	
53	Lakeview Station 182	Dist-Unattended	115.00	13.20	
54	Lakeville Station 40	Dist-Unattended	34.50	4.80	
55	Langford Station 180	Dist-Unattended	34.50	13.80	
56	Lansingburgh Station 93	Dist-Unattended	13.20	4.16	
57	Lansingburgh Station 93	Dist-Unattended	34.50	13.20	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Lapp Station 26	Dist-Unattended	115.00	4.40	
2	Lasher Road Station 3221	Trans-Unattended	115.00	13.80	
3	Latham Station 282	Dist-Unattended	34.40	13.80	
4	Lawrence Avenue Station 976	Dist-Unattended	115.00	13.20	
5	Leeds Station 377	Trans-Unattended	345.00	18.00	
6	Lehigh Station 669	Dist-Unattended	115.00	13.80	
7	Leray Station 813	Dist-Unattended	23.00	4.80	
8	Levant Station 98	Dist-Unattended	34.50	4.80	
9	Levitt Station 665	Dist-Unattended	110.00	5.00	
10	Liberty Street Station 94	Dist-Unattended	34.40	4.36	
11	Liberty Street Station 94	Dist-Unattended	34.40	4.40	
12	Liberty Street Station 94	Dist-Unattended	34.50	13.80	
13	Lighthouse Hill Station 61	Trans-Unattended	115.00	34.50	
14	Lima Station 36	Dist-Unattended	34.50	4.80	
15	Linden Station 21	Dist-Unattended	34.50	4.80	
16	Lisbon Station 963	Dist-Unattended	22.00	5.00	
17	Little River Station 955	Dist-Unattended	115.00	13.20	
18	Little River Station 955	Dist-Unattended	115.00	24.00	
19	Livingston Correctional Station 130	Dist-Unattended	34.40	13.20	
20	Livonia Station 37	Dist-Unattended	34.50	4.80	
21	Lockport Station	Trans-Unattended	115.00	12.00	
22	Loon Lake Station 837	Dist-Unattended	46.00	4.80	
23	Lords Hill Station 150	Dist-Unattended	34.40	5.00	
24	Lorings Station 276	Dist-Unattended	34.40	13.80	
25	Lowville Station 773	Trans-Unattended	110.00	24.00	
26	Lowville Station 773	Trans-Unattended	115.00	13.80	
27	Lyme Station 733	Dist-Unattended	115.00	13.80	
28	Lyndonville Station 95	Dist-Unattended	34.50	4.80	
29	Lynn Street Station 320	Dist-Unattended	34.50	13.20	
30	Lysander Station 297	Dist-Unattended	113.00	13.80	
31	MOBILE SUB 11 WEST	Trans-Unattended	115.00	13.20	
32	MOBILE SUB 7991 CENTRAL	Dist-Unattended	115.00	13.20	
33	MOBILE SUB 8 CENTRAL	Dist-Unattended	115.00	13.20	
34	Machias Station 13	Trans-Unattended	34.40	5.04	
35	Machias Station 13	Trans-Unattended	115.00	34.50	
36	Madison Station 654	Trans-Unattended	115.00	5.04	
37	Mallory Road Station 40	Trans-Unattended	110.00	34.50	
38	Mallory Road Station 40	Trans-Unattended	113.00	34.50	
39	Malone Station 895	Trans-Unattended	115.00	13.80	
40	Malone Station 895	Trans-Unattended	115.00	34.50	
41	Malta Station 443	Dist-Unattended	115.00	13.80	
42	Maple Avenue Station 502	Trans-Unattended	115.00	13.80	
43	Maplehurst Station 04	Dist-Unattended	34.40	5.04	
44	Maplewood Station 307	Trans-Unattended	115.00	13.80	
45	Maplewood Station 307	Trans-Unattended	115.00	34.40	13.80
46	Marshville Station 299	Trans-Unattended	110.00	67.00	13.80
47	Marshville Station 299	Trans-Unattended	115.00	69.00	23.00
48	Mayfield Station 356	Dist-Unattended	67.00	13.80	
49	McAdoo Station 914	Dist-Unattended	115.00	13.80	
50	McClellan Street Station 304	Dist-Unattended	34.50	13.20	
51	McCrea Street Station 272	Dist-Unattended	33.00	4.80	
52	McGraw Station 228	Dist-Unattended	34.40	5.00	
53	McGraw Station 228	Dist-Unattended	34.50	5.00	
54	McIntyre Station 969	Trans-Unattended	110.00	24.00	
55	McIntyre Station 969	Trans-Unattended	115.00	23.00	
56	McKownville Station 327	Dist-Unattended	113.00	13.80	
57	McKownville Station 327	Dist-Unattended	115.00	13.20	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Mcintosh Box & Pallet Corporation - TS 2766	Dist-Unattended	34.50	0.48	
2	Meco Station 318	Trans-Unattended	69.00	13.20	
3	Meco Station 318	Trans-Unattended	69.00	13.80	
4	Meco Station 318	Dist-Unattended	69.00	23.00	
5	Meco Station 318	Trans-Unattended	113.00	67.00	5.00
6	Menands Station 101	Trans-Unattended	13.80	3.40	
7	Menands Station 101	Trans-Unattended	110.00	4.36	
8	Menands Station 101	Trans-Unattended	110.00	34.40	8.66
9	Menands Station 101	Trans-Unattended	115.00	13.80	
10	Menands Station 101	Trans-Unattended	115.00	34.50	5.00
11	Merrillville Station 838	Dist-Unattended	46.00	2.40	
12	Mexico Station 43	Dist-Unattended	34.40	5.00	
13	Middleburg Station 390	Dist-Unattended	67.00	13.80	
14	Middleport Station 77	Dist-Unattended	34.50	4.80	
15	Middleville Station 666	Dist-Unattended	43.80	4.20	
16	Midstate Construction Company Station 148	Dist-Unattended	34.50	2.40	0.24
17	Midstate Construction Company Station 148	Dist-Unattended	34.50	2.40	
18	Midstate Correctional Facility	Dist-Unattended	46.00	2.40	
19	Mill Street Station 748	Trans-Unattended	23.00	5.00	
20	Miller Street Station 117	Dist-Unattended	34.50	4.80	
21	Milton Avenue Station 266	Dist-Unattended	115.00	13.80	
22	Mine Road Station 777	Trans-Unattended	34.40	22.90	
23	Minoa Station 44	Dist-Unattended	34.40	5.00	
24	Mohican Station 247	Trans-Unattended	113.00	34.40	5.00
25	Mohican Station 247	Trans-Unattended	115.00	34.50	
26	Monarch Machine Tool Station 264	Dist-Unattended	34.40	2.40	
27	Morristown Station 933	Dist-Unattended	23.00	5.04	
28	Mortimer Station	Trans-Unattended	113.00	67.00	13.80
29	Mountain Station	Trans-Unattended	115.00	34.50	
30	Mumford Station 50	Dist-Unattended	115.00	13.20	
31	Nassau Station 113	Dist-Unattended	34.40	19.80	
32	New Haven Station 256	Dist-Unattended	113.00	13.80	
33	New Krumkill Station 421	Dist-Unattended	13.80	4.40	
34	New Krumkill Station 421	Dist-Unattended	113.00	13.80	
35	New Scotland Station 325	Trans-Unattended	345.00	120.00	13.80
36	New Walden Station	Trans-Unattended	115.00	34.50	
37	Newark Station 300	Dist-Unattended	34.50	13.20	
38	Newton Falls Station 774	Dist-Unattended	34.50	2.40	
39	Newtonville Station 305	Dist-Unattended	34.40	2.50	
40	Nicholville Station 860	Trans-Unattended	34.50	4.80	
41	Nicholville Station 860	Trans-Unattended	115.00	34.50	
42	Nile Station	Trans-Unattended	115.00	34.50	
43	Niles Station 294	Dist-Unattended	34.40	13.80	
44	Norfolk Station 934	Trans-Unattended	115.00	24.00	
45	North Akron Station	Trans-Unattended	115.00	34.50	
46	North Angola Station	Trans-Unattended	115.00	34.50	
47	North Ashford Station 36	Trans-Unattended	34.50	4.80	
48	North Bangor Station 864	Dist-Unattended	34.40	5.00	
49	North Bombay Station 866	Dist-Unattended	34.50	13.20	
50	North Carthage Station 816	Dist-Unattended	115.00	13.20	
51	North Carthage Station 816	Dist-Unattended	115.00	23.00	
52	North Chautauqua Station	Dist-Unattended	34.50	4.80	
53	North Collins Station 92	Dist-Unattended	34.50	4.80	
54	North Creek Station 122	Dist-Unattended	115.00	13.80	
55	North Eden Station 82	Dist-Unattended	34.50	13.20	
56	North Gouverneur Station 983	Dist-Unattended	115.00	13.80	
57	North Lakeville Station	Trans-Unattended	115.00	34.50	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	North Lawrence Station 861	Dist-Unattended	34.00	5.00	
2	North LeRoy Station	Trans-Unattended	115.00	34.50	
3	North LeRoy Station 04	Dist-Unattended	115.00	13.80	
4	North Olean Station 30	Dist-Unattended	34.50	4.80	
5	North Troy Station 123	Trans-Unattended	13.80	0.48	
6	North Troy Station 123	Trans-Unattended	115.00	13.80	
7	North Troy Station 123	Trans-Unattended	115.00	34.50	
8	Northville Station 332	Dist-Unattended	69.00	13.80	
9	Northville Station 332	Dist-Unattended	69.00	23.00	
10	Norwood Station 936	Trans-Unattended	23.00	4.80	
11	Oak Hill Station 62	Dist-Unattended	34.50	4.80	
12	Oakfield Station 03	Trans-Unattended	34.50	4.80	
13	Oakfield Station 03	Trans-Unattended	115.00	34.50	
14	Oakwood Ave Station 232	Dist-Unattended	115.00	13.80	
15	Oathout Station 402	Dist-Unattended	34.40	13.80	
16	Ogdenbrook Station 423	Dist-Unattended	115.00	13.80	
17	Ogdensburg Station 938	Trans-Unattended	115.00	13.80	
18	Ohio Street Station 2716	Trans-Unattended	115.00	34.50	
19	Old Forge Station 383	Dist-Unattended	46.00	4.80	
20	Oneida Station 501	Trans-Unattended	115.00	13.80	
21	Orangeville Station 19	Dist-Unattended	34.50	4.80	
22	Oswego Switch Yard	Trans-Unattended	115.00	34.50	
23	Oswego Switch Yard	Trans-Unattended	345.00	120.00	13.80
24	Otten Station 412	Dist-Unattended	115.00	5.00	
25	Packard Station	Trans-Unattended	230.00	120.00	13.20
26	Paloma Station 254	Dist-Unattended	115.00	13.80	
27	Panama Station 70	Dist-Unattended	34.50	4.80	
28	Parish Station 49	Dist-Unattended	34.40	5.00	
29	Parishville Station 939	Trans-Unattended	4.80	2.40	
30	Park Street Station 144	Dist-Unattended	34.40	4.36	
31	Partridge Street Station 128	Dist-Unattended	34.40	4.40	
32	Patroon Station 323	Trans-Unattended	110.00	34.40	13.80
33	Patroon Station 323	Trans-Unattended	115.00	13.20	
34	Paul Smiths Station 384	Dist-Unattended	46.00	4.80	
35	Peat Street Station 250	Dist-Unattended	113.00	13.80	
36	Pebble Hill Station 290	Trans-Unattended	115.00	13.80	
37	Pebble Hill Station 290	Trans-Unattended	116.00	34.50	
38	Peckham Materials	Dist-Unattended	34.40	0.24	
39	Perryville Station 50	Dist-Unattended	34.40	2.50	
40	Peterboro Station 514	Dist-Unattended	115.00	13.20	
41	Peterboro Station 514	Dist-Unattended	115.00	13.80	
42	Petrolia Station 19	Dist-Unattended	34.50	4.80	
43	Phoenix Station 51	Dist-Unattended	34.40	5.00	
44	Piercefield Station 502	Trans-Unattended	43.80	2.40	
45	Pine Grove Station 59	Dist-Unattended	115.00	13.80	
46	Pinebush Station 371	Dist-Unattended	113.00	13.80	
47	Pinebush Station 371	Dist-Unattended	115.00	13.80	
48	Pleasant Station 664	Dist-Unattended	43.80	4.40	
49	Poland Station 621	Dist-Unattended	43.60	13.80	
50	Poland Station 66	Dist-Unattended	34.50	4.80	
51	Pompey Station 120	Dist-Unattended	34.50	4.80	
52	Port Henry Station 385	Dist-Unattended	113.00	13.80	
53	Port Leyden Station 755	Dist-Unattended	23.00	5.00	
54	Portage Street Station 754	Dist-Unattended	23.00	5.00	
55	Porter Station 657	Trans-Unattended	230.00	115.00	13.20
56	Porter Station 657	Trans-Unattended	230.00	120.00	13.80
57	Pottersville Station 424	Dist-Unattended	34.40	13.20	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Price Corners Station 14	Dist-Unattended	34.40	13.80	2.63
2	Prospect Hill Station 413	Dist-Unattended	113.00	13.80	
3	Queensbury Station 295	Trans-Unattended	115.00	13.80	
4	Queensbury Station 295	Trans-Unattended	115.00	34.50	13.80
5	RAYMOUR & FLANIGAN	Dist-Unattended	34.40	0.48	
6	RAYMOUR & FLANIGAN	Dist-Unattended	34.50	0.48	
7	Raquette Lake Station 398	Dist-Unattended	43.80	5.00	
8	Raybrook Station 839	Dist-Unattended	115.00	13.80	
9	Renaissance Drive Station 229	Dist-Unattended	115.00	13.80	
10	Rensselaer Station 132	Trans-Unattended	34.40	13.80	
11	Reservoir Station 103	Dist-Unattended	34.40	5.04	
12	Reynolds Road Station 334	Trans-Unattended	115.00	13.80	
13	Reynolds Road Station 334	Trans-Unattended	345.00	120.00	13.80
14	Richmond Station 32	Dist-Unattended	34.50	13.80	
15	Ridge Road Station 219	Dist-Unattended	34.50	4.80	
16	Ridge Station 142	Trans-Unattended	115.00	34.50	
17	Riparius Station 293	Dist-Unattended	34.40	19.80	
18	Ripley Station 53	Dist-Unattended	34.50	4.80	
19	Riverside Station 288	Dist-Unattended	13.20	12.00	
20	Riverside Station 288	Dist-Unattended	34.50	0.48	
21	Riverside Station 288	Dist-Unattended	34.50	4.80	
22	Riverside Station 288	Dist-Unattended	68.80	34.40	
23	Riverside Station 288	Dist-Unattended	69.00	4.36	3.39
24	Riverside Station 288	Dist-Unattended	110.00	13.80	
25	Riverside Station 288	Dist-Unattended	113.00	34.40	
26	Riverside Station 288	Dist-Unattended	115.00	13.80	
27	Riverside Station 288	Dist-Unattended	115.00	13.80	7.97
28	Riverside Station 288	Dist-Unattended	115.00	34.40	13.80
29	Riverside Station 288	Dist-Unattended	115.00	34.50	13.80
30	Riverside Station 288	Dist-Unattended	115.00	69.00	13.80
31	Riverview Station 847	Dist-Unattended	43.80	4.80	
32	Roberts Road Station 154	Dist-Unattended	115.00	13.20	
33	Rock City Station 623	Dist-Unattended	43.80	4.40	
34	Rock Cut Station 286	Dist-Unattended	115.00	13.80	
35	Rock Cut Station 286	Dist-Unattended	116.00	13.80	
36	Rome Station 762	Trans-Unattended	46.00	13.80	
37	Rome Station 762	Trans-Unattended	46.00		5.04
38	Rome Station 762	Trans-Unattended	115.00	13.80	
39	Rosa Road Station 137	Trans-Unattended	113.00	13.80	
40	Rosa Road Station 137	Trans-Unattended	115.00	34.50	
41	Rotterdam Station 138	Trans-Unattended	113.00	68.00	13.80
42	Rotterdam Station 138	Trans-Unattended	115.00	13.80	
43	Rotterdam Station 138	Trans-Unattended	115.00	34.40	13.80
44	Rotterdam Station 138	Trans-Unattended	115.00	34.50	13.80
45	Rotterdam Station 138	Trans-Unattended	230.00	115.00	13.80
46	Rotterdam Station 138	Trans-Unattended	230.00	120.00	13.80
47	Royal Ave Substation 2715	Trans-Unattended	115.00	13.80	
48	Royalton Station 98	Dist-Unattended	34.50	4.80	
49	Ruth Road Station 381	Dist-Unattended	113.00	13.80	
50	S/C - Batavia	Trans-Unattended	22.90	4.36	
51	S/C - Batavia	Trans-Unattended	22.90		
52	S/C - Batavia	Trans-Unattended	34.50	4.80	
53	S/C - Batavia	Trans-Unattended			
54	S/C - Campion Road	Dist-Unattended	12.00	0.48	
55	S/C - Campion Road	Dist-Unattended	44.00	4.16	
56	S/C - Eastern Region Warehouse - Clifton Park	Dist-Unattended	34.50	4.16	
57	S/C - Fredonia	Dist-Unattended	34.50	13.80	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	S/C - Henry Clay Blvd.	Dist-Unattended	34.40	4.36	4.36
2	S/C - Henry Clay Blvd.	Dist-Unattended	34.40	13.20	
3	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	4.36	
4	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	7.97	
5	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	11.50	
6	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	13.20	
7	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	13.80	
8	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	23.00	
9	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	26.50	
10	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	34.50	
11	S/C - Henry Clay Blvd.	Dist-Unattended	115.00	46.00	4.80
12	S/C - Potsdam	Dist-Unattended	22.90	5.04	
13	S/C - Potsdam	Dist-Unattended	23.00	4.80	
14	S/C - Potsdam	Dist-Unattended	23.00	5.04	
15	S/C - Potsdam	Dist-Unattended	34.40	5.00	
16	S/C - Potsdam	Dist-Unattended	43.80	5.04	
17	S/C - Potsdam	Dist-Unattended	115.00	4.80	
18	S/C - South Watertown	Dist-Unattended	23.00	4.80	
19	Saint Johnsville Station 335	Dist-Unattended	110.00	13.80	
20	Saint Johnsville Station 335	Dist-Unattended	110.00	13.80	5.00
21	Saint Regis Station 977	Dist-Unattended	34.50	4.80	4.80
22	Salisbury Station 678	Dist-Unattended	110.00	13.80	
23	Salisbury Station 678	Dist-Unattended	113.00	13.80	
24	Sanborn Station	Trans-Unattended	115.00	34.50	
25	Sand Creek Station 452	Dist-Unattended	115.00	13.20	
26	Sand Road Station 131	Dist-Unattended	34.40	4.40	
27	Sandy Creek Station 66	Dist-Unattended	34.50	13.80	
28	Saratoga Station 142	Dist-Unattended	33.00	4.20	
29	Saratoga Station 142	Dist-Unattended	34.40	13.80	
30	Sawyer Avenue Station	Trans-Unattended	23.00	13.30	
31	Sawyer Avenue Station	Trans-Unattended	230.00	23.00	4.80
32	Sawyer Avenue Station	Trans-Unattended	230.00	23.00	
33	Schenevus Station 261	Dist-Unattended	22.00	4.80	
34	Schodack Station 451	Dist-Unattended	115.00	13.80	
35	Schoharie Station 234	Trans-Unattended	67.00	13.80	
36	Schroon Lake Station 429	Dist-Unattended	34.40	13.80	
37	Schuyler Station 663	Trans-Unattended	110.00	43.80	
38	Schuyler Station 663	Trans-Unattended	115.00	13.80	
39	Schuylerville Station 39	Trans-Unattended	34.40	4.80	
40	Scofield Road Station 450	Dist-Unattended	113.00	13.80	
41	Scotia Station 255	Dist-Unattended	34.50	4.16	4.80
42	Scotia Station 255	Dist-Unattended	34.50	4.36	
43	Sealright Station 273	Dist-Unattended	113.00	2.40	
44	Selkirk Station 149	Dist-Unattended	34.40	13.80	
45	Seminole Station 339	Dist-Unattended	34.40	4.36	
46	Seneca Terminal Station	Trans-Unattended	115.00	23.00	
47	Seneca Terminal Station	Trans-Unattended	115.00	23.00	
48	Seneca Terminal Station	Trans-Unattended	230.00	23.00	
49	Sentinel Heights Station 128	Dist-Unattended	33.00	2.30	
50	Seventh Avenue Station 244	Dist-Unattended	34.50	4.20	
51	Seventh North Street Station 231	Dist-Unattended	34.40	5.00	4.80
52	Sewalls Island Station 766	Trans-Unattended	23.00	4.80	
53	Shaleton Station 81	Trans-Unattended	115.00	34.50	
54	Sharon Station 363	Dist-Unattended	69.00	13.20	
55	Shelby Station 76	Dist-Unattended	115.00	13.20	
56	Shelby Station 76	Dist-Unattended	115.00	13.80	
57	Sheppard Road Station 29	Dist-Unattended	34.40	13.80	
58	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Sheppard Road Station 29	Dist-Unattended	34.50	13.20	
2	Sherman Station 333	Trans-Unattended	46.00	13.80	
3	Sherman Station 54	Dist-Unattended	34.50	4.80	
4	Shore Road Station 281	Dist-Unattended	34.40	4.80	
5	Silver Lake Station 845	Dist-Unattended	46.00	2.40	
6	Sinclairville Station 72	Dist-Unattended	34.50	4.80	
7	Smith Bridge Station 464	Dist-Unattended	115.00	13.80	
8	Sodeman Road Station 1301	Dist-Unattended	115.00	13.80	
9	Solvay Station 57	Trans-Unattended	115.00	34.50	
10	Solvay Station 57	Trans-Unattended	116.00	33.00	
11	Solvay Station 57	Trans-Unattended	116.00	34.50	
12	Sonora Way Station 4381	Dist-Unattended	115.00	13.80	
13	Sorrell Hill Station 269	Dist-Unattended	115.00	13.80	
14	South Dow Station	Trans-Unattended	115.00	34.50	
15	South Philadelphia Station 764	Dist-Unattended	23.00	4.80	
16	South Randolph Station 32	Dist-Unattended	34.50	4.80	
17	South Street Station 297	Dist-Unattended	34.40	13.20	
18	South Washington Street Station 614	Dist-Unattended	46.00	13.80	
19	South Wellsville Station 23	Dist-Unattended	34.50	4.80	
20	Southland Station 84	Dist-Unattended	34.50	4.80	
21	Southwood Station 244	Dist-Unattended	110.00	13.80	
22	Spier Falls Station 34	Trans-Unattended	115.00	34.40	5.00
23	Springfield Station 167	Dist-Unattended	34.40	4.16	
24	Springfield Station 167	Dist-Unattended	34.50	4.40	
25	Star Lake Station 727	Dist-Unattended	34.40	5.00	
26	Starr Road Station 334	Dist-Unattended	115.00	13.80	
27	Station 021	Dist-Unattended	22.90	4.36	
28	Station 021	Dist-Unattended	23.00	4.16	
29	Station 022	Dist-Unattended	23.00	4.40	
30	Station 023	Dist-Unattended	22.90	4.36	
31	Station 024	Dist-Unattended	23.00	4.40	
32	Station 025	Dist-Unattended	22.00	4.30	
33	Station 025	Dist-Unattended	23.00	4.33	
34	Station 026	Dist-Unattended	23.00	4.40	
35	Station 027	Dist-Unattended	22.90	4.30	
36	Station 028	Dist-Unattended	23.00	4.40	
37	Station 029	Dist-Unattended	22.90	4.36	
38	Station 030	Dist-Unattended	22.00	4.30	
39	Station 031	Dist-Unattended	22.00	4.30	
40	Station 031	Dist-Unattended	22.90	4.36	
41	Station 032	Dist-Unattended	23.00	4.16	
42	Station 032	Dist-Unattended	23.00	4.33	
43	Station 033	Dist-Unattended	23.00	4.36	
44	Station 034	Dist-Unattended	22.00	4.30	
45	Station 034	Dist-Unattended	23.00	4.16	
46	Station 034	Dist-Unattended	23.00	4.30	
47	Station 035	Dist-Unattended	22.00	4.30	
48	Station 035	Dist-Unattended	23.00	4.30	
49	Station 036	Dist-Unattended	22.90	4.36	
50	Station 036	Dist-Unattended	23.00	4.40	
51	Station 037	Dist-Unattended	22.90	4.30	
52	Station 038	Dist-Unattended	22.00	4.30	
53	Station 039	Dist-Unattended	22.90	4.40	
54	Station 040	Dist-Unattended	23.00	4.16	
55	Station 041	Dist-Unattended	23.00	4.16	
56	Station 043	Dist-Unattended	22.90	4.16	
57	Station 043	Dist-Unattended	22.90	4.36	
58	Harper Station-10	Trans-Unattended	230.00	115.00	13.20
59	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Station 043	Dist-Unattended	23.00	4.16	
2	Station 044	Dist-Unattended	22.90	4.36	
3	Station 045	Dist-Unattended	22.00	4.30	
4	Station 045	Dist-Unattended	23.00	4.16	
5	Station 046	Dist-Unattended	22.90	4.36	
6	Station 046	Dist-Unattended	23.00	4.40	
7	Station 047	Dist-Unattended	23.00	4.36	
8	Station 048	Dist-Unattended	22.40	4.40	
9	Station 048	Dist-Unattended	22.90	4.40	
10	Station 049	Dist-Unattended	22.90	4.40	
11	Station 050	Dist-Unattended	22.90	4.40	
12	Station 050	Dist-Unattended	23.00	4.36	
13	Station 051	Dist-Unattended	22.00	4.30	
14	Station 052	Dist-Unattended	23.00	4.16	
15	Station 053	Dist-Unattended	22.00	4.30	
16	Station 053	Dist-Unattended	22.90	4.36	
17	Station 054	Dist-Unattended	115.00	4.30	
18	Station 054	Dist-Unattended	115.00	4.33	
19	Station 055	Dist-Unattended	115.00	4.30	
20	Station 056	Dist-Unattended	22.90	4.30	
21	Station 057	Dist-Unattended	22.90	4.40	
22	Station 058	Dist-Unattended	34.40	4.36	
23	Station 058	Dist-Unattended	34.40	4.40	
24	Station 059	Dist-Unattended	22.90	4.30	
25	Station 060 - Getzville	Trans-Unattended	115.00	13.80	
26	Station 061	Dist-Unattended	115.00	4.16	
27	Station 061	Dist-Unattended	115.00	4.36	
28	Station 063	Dist-Unattended	22.90	4.36	
29	Station 063	Dist-Unattended	23.00	4.16	
30	Station 064 - Grand Island	Dist-Unattended	113.00	13.80	
31	Station 064 - Grand Island	Dist-Unattended	115.00	13,800.00	
32	Station 067	Dist-Unattended	34.50	4.16	
33	Station 068	Dist-Unattended	23.00	4.16	
34	Station 071 - South Newfane	Dist-Unattended	34.40	5.04	
35	Station 074	Dist-Unattended	22.90	4.36	
36	Station 074	Dist-Unattended	23.00	4.16	
37	Station 076 - Shawnee Road	Dist-Unattended	115.00	13.80	
38	Station 077	Dist-Unattended	23.00	4.16	
39	Station 078	Trans-Unattended	115.00	4.30	23.00
40	Station 078	Trans-Unattended	115.00	23.00	
41	Station 079	Dist-Unattended	22.00	4.33	
42	Station 079	Dist-Unattended	23.00	4.16	
43	Station 080 - Eighth Street	Dist-Unattended	12.00	4.16	
44	Station 081 - Beech Avenue	Dist-Unattended	12.00	4.16	
45	Station 082 - Eleventh Street	Dist-Unattended	11.00	4.16	
46	Station 082 - Eleventh Street	Dist-Unattended	11.40	5.04	
47	Station 082 - Eleventh Street	Dist-Unattended	12.00	4.16	
48	Station 082 - Eleventh Street	Dist-Unattended	12.00	4.80	
49	Station 083 - Welch Avenue	Dist-Unattended	12.00	4.16	
50	Station 085 - Stephenson Avenue	Dist-Unattended	12.00	4.80	
51	Station 085 - Stephenson Avenue	Dist-Unattended	13.20	7.62	
52	Station 086 - Lewiston Heights	Dist-Unattended	34.50	4.80	
53	Station 087 - Lewiston	Dist-Unattended	34.50	4.80	
54	Station 088 - Youngstown	Dist-Unattended	34.40	5.04	
55	Station 089 - Ransomville	Dist-Unattended	34.50	4.80	
56	Station 093 - Wilson	Dist-Unattended	34.40	5.04	
57	Station 097 - Summit Park	Dist-Unattended	113.00	13.80	
58	Saint Regis Station 977	Dist-Unattended	34.50	4.80	
59	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Station 105 - Swann Road	Dist-Unattended	115.00	13.80	
2	Station 121 - Clinton	Dist-Unattended	34.50	4.80	
3	Station 122 - Tonawanda News	Dist-Unattended	23.00	4.16	
4	Station 124 - Almeda Ave	Dist-Unattended	34.40	4.36	
5	Station 124 - Almeda Ave	Dist-Unattended	34.50	4.16	
6	Station 126 - Gibson St	Dist-Unattended	23.00	4.16	
7	Station 127 - Delaware Rd	Dist-Unattended	22.00	4.30	
8	Station 127 - Delaware Rd	Dist-Unattended	23.00	4.16	
9	Station 129 - Brompton Rd	Dist-Unattended	115.00	4.33	
10	Station 129 - Brompton Rd	Dist-Unattended	115.00	4.36	
11	Station 130	Dist-Unattended	115.00	13.80	
12	Station 132	Dist-Unattended	34.50	4.80	
13	Station 133 - Dupont	Dist-Unattended	115.00	4.16	
14	Station 139 - Martin Rd	Dist-Unattended	115.00	4.33	
15	Station 140	Dist-Unattended	115.00	13.80	
16	Station 142 - Ridge	Trans-Unattended	115.00	4.33	
17	Station 146 (Walden Ave)	Dist-Unattended	34.50	4.80	
18	Station 146 (Walden Ave)	Dist-Unattended	34.50	13.80	
19	Station 154	Dist-Unattended	115.00	4.16	
20	Station 155 - Worthington	Dist-Unattended	115.00	4.16	
21	Station 157	Dist-Unattended	23.00	4.16	
22	Station 160 - Summer St	Dist-Unattended	23.00	4.16	
23	Station 161 - Short St	Dist-Unattended	23.00	4.16	
24	Station 162	Dist-Unattended	23.00	4.16	
25	Station 170 - Newfane	Dist-Unattended	34.50	4.80	
26	Station 171 - Burt	Dist-Unattended	34.40	5.04	
27	Station 203	Dist-Unattended	23.00	4.16	
28	Station 205	Dist-Unattended	23.00	13.20	
29	Station 206 - Tonawanda Creek	Dist-Unattended	115.00	13.20	
30	Station 206 - Tonawanda Creek	Dist-Unattended	115.00	13.80	
31	Station 207 - Slade Road	Dist-Unattended	34.40	13.80	
32	Station 207 - Slade Road	Dist-Unattended	66.00	13.80	
33	Station 208	Dist-Unattended	23.00	4.16	
34	Station 208	Dist-Unattended	23.00	4.40	
35	Station 209 - Long Rd	Dist-Unattended	115.00	13.20	
36	Station 210 - Military Road	Dist-Unattended	115.00	13.80	
37	Station 211 - Ayer Rd	Dist-Unattended	115.00	13.80	
38	Station 212 - Harborfront	Dist-Unattended	115.00	13.20	
39	Station 213	Dist-Unattended	113.00	13.80	
40	Station 214 - Youngs St	Dist-Unattended	115.00	4.16	
41	Station 215 - Buffalo Avenue	Dist-Unattended	115.00	13.20	
42	Station 215 - Buffalo Avenue	Dist-Unattended	115.00	13.80	
43	Station 2154 - MITS	Dist-Unattended	34.50	13.80	
44	Station 216 - Lockport Road	Dist-Unattended	115.00	13.80	
45	Station 217 - Walmore Rd	Trans-Unattended	113.00	13.80	
46	Station 219 - Park Club Ln	Trans-Unattended	115.00	13.20	
47	Station 224 - Sweethome Rd	Dist-Unattended	115.00	13.20	
48	Station 224 - Sweethome Rd	Dist-Unattended	115.00	13.80	
49	Station 3011 - Two Mile Creek	Dist-Unattended	115.00	13.80	
50	Stiles Station 58	Dist-Unattended	34.40	5.00	
51	Stittville Station 670	Dist-Unattended	113.00	13.80	
52	Stoner Station 358	Dist-Unattended	115.00	13.80	
53	Stow Station 52	Dist-Unattended	34.50	4.80	
54	Stuyvesant Station 977	Trans-Unattended	34.40	13.80	
55	Summit Station 347	Dist-Unattended	67.00	5.00	
56	Summit Station 347	Dist-Unattended	67.00	23.00	
57	Sunday Creek Station 876	Dist-Unattended	115.00	13.80	
58	South Dow Station-2	Trans-Unattended	115.00	34.50	
59	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	Swaggertown Station 364	Dist-Unattended	115.00	13.20	
2	Sweden Station	Trans-Unattended	115.00	34.50	
3	Sycaway Station 372	Dist-Unattended	113.00	13.80	
4	Sycaway Station 372	Dist-Unattended	115.00	13.80	7.97
5	Taylorville Station 770	Trans-Unattended	115.00	23.00	
6	Teall Avenue Station 72	Trans-Unattended	115.00	13.80	7.97
7	Teall Avenue Station 72	Trans-Unattended	115.00	34.50	
8	Telegraph Road Station	Trans-Unattended	115.00	19.92	
9	Telegraph Road Station	Trans-Unattended	115.00	34.50	
10	Temple Station 243	Dist-Unattended	113.00	13.80	
11	Temple Station 243	Dist-Unattended	115.00	13.80	
12	Terminal Station 651	Trans-Unattended	110.00	13.20	
13	Terminal Station 651	Trans-Unattended	115.00	13.80	7.97
14	Third Street Station 216	Dist-Unattended	34.40	5.00	
15	Thousand Islands Station 814	Dist-Unattended	115.00	13.20	
16	Tibbits Avenue Station 292	Dist-Unattended	34.40	4.40	
17	Tilden Station 73	Trans-Unattended	110.00	34.50	
18	Townline Station	Trans-Unattended	115.00	46.00	
19	Trinity Station 164	Dist-Unattended	13.80	4.36	
20	Trinity Station 164	Dist-Unattended	113.00	13.80	
21	Truxton Station 74	Dist-Unattended	33.00	4.60	
22	Truxton Station 74	Dist-Unattended	33.00	4.80	
23	Truxton Station 74	Dist-Unattended	34.50	4.80	
24	Tuller Hill Station 246	Dist-Unattended	110.00	13.80	
25	Tully Center Station 278	Dist-Unattended	115.00	13.80	
26	Tupper Lake Station 830	Dist-Unattended	46.00	7.00	
27	Turin Station 653	Trans-Unattended	115.00	13.80	
28	Union Falls Station 844	Trans-Unattended	44.00	2.40	
29	Union Street Station 376	Dist-Unattended	34.40	13.80	
30	Unionville Station 276	Dist-Unattended	34.50	13.20	
31	University Station 81	Dist-Unattended	115.00	13.80	
32	Vail Mills Station 392	Dist-Unattended	115.00	13.80	
33	Vail Mills Station 392	Dist-Unattended	115.00	69.00	13.80
34	Valkin Station 427	Dist-Unattended	115.00	13.80	
35	Valley Station 44	Dist-Unattended	115.00	13.80	
36	Valley Station 594	Dist-Unattended	115.00	4.16	
37	Valley Station 594	Dist-Unattended	115.00	46.00	
38	Vandalia Station 104	Dist-Unattended	34.50	13.20	
39	Veterans Hospital	Dist-Unattended	34.40	13.80	
40	Voorhees Station 83	Dist-Unattended	115.00	34.50	
41	Voorheesville Station 178	Dist-Unattended	115.00	13.80	
42	Walesville Station 331	Dist-Unattended	115.00	13.80	
43	Warrensburg Station 321	Dist-Unattended	115.00	13.80	
44	Warrensburg Station 321	Dist-Unattended	115.00	34.40	
45	Waterfront Health Care Station	Dist-Unattended	23.00	0.21	
46	Waterfront School Station 204	Dist-Unattended	23.00	4.16	
47	Waterport Station 73	Trans-Unattended	34.50	4.80	
48	Watt Street Station 380	Dist-Unattended	34.40	13.80	
49	Weaver Street Station	Dist-Unattended	34.50	13.20	
50	Weibel Avenue Station 415	Dist-Unattended	115.00	13.80	
51	Wells Station 208	Dist-Unattended	23.00	4.80	
52	West Adams Station 875	Dist-Unattended	115.00	13.80	
53	West Albion Station 79	Dist-Unattended	34.50	13.20	
54	West Ashville Station 1021	Trans-Unattended	115.00	34.50	
55	West Hamlin Station 82	Dist-Unattended	115.00	13.80	
56	West Herkimer Station 676	Dist-Unattended	43.80	13.80	
57	West Monroe Station 274	Dist-Unattended	34.40	13.80	
58	Station 032-1	Dist-Unattended	23.00	4.33	
59	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1	West Olean Station 33	Dist-Unattended	115.00	13.80	4.16
2	West Perrysburg Station 181	Dist-Unattended	34.50	13.80	
3	West Salamanca Station 16	Trans-Unattended	34.50	4.80	
4	West Seneca Storage Yard	Trans-Unattended	11.00	4.60	
5	West Seneca Storage Yard	Trans-Unattended	13.20	12.00	
6	West Seneca Storage Yard	Trans-Unattended	13.80	2.40	
7	West Seneca Storage Yard	Trans-Unattended	23.00	2.40	
8	West Seneca Storage Yard	Trans-Unattended	23.00	4.06	
9	West Seneca Storage Yard	Trans-Unattended	23.00	4.16	
10	West Seneca Storage Yard	Trans-Unattended	34.40	4.36	
11	West Seneca Storage Yard	Trans-Unattended	34.40	5.04	
12	West Seneca Storage Yard	Trans-Unattended	34.40	13.80	
13	West Seneca Storage Yard	Trans-Unattended	34.50	0.48	
14	West Seneca Storage Yard	Trans-Unattended	34.50	4.16	
15	West Seneca Storage Yard	Trans-Unattended	34.50	4.80	
16	West Seneca Storage Yard	Trans-Unattended	34.50	13.20	
17	West Seneca Storage Yard	Trans-Unattended	34.50	13.80	
18	West Seneca Storage Yard	Trans-Unattended	115.00	4.33	
19	West Seneca Storage Yard	Trans-Unattended	115.00	13.80	
20	West Seneca Storage Yard	Trans-Unattended	115.00	34.50	
21	West Seneca Storage Yard	Trans-Unattended		4.36	
22	West Valley Station 25	Dist-Unattended	34.50	4.80	13.80
23	Westvale Station 133	Dist-Unattended	34.50	4.16	
24	Westville Station 885	Dist-Unattended	34.40	5.00	
25	Westville Station 885	Dist-Unattended	34.50	5.00	
26	Wethersfield Station 23	Dist-Unattended	34.50	4.80	
27	Wetzel Road Station	Dist-Unattended	115.00	13.80	
28	Whitaker Station 296	Dist-Unattended	115.00	13.80	
29	White Lake Station 399	Dist-Unattended	43.80	5.00	
30	Whitehall Station 187	Trans-Unattended	115.00	13.20	
31	Whitesboro Station 632	Dist-Unattended	43.80	4.40	
32	Whitesville Station 101	Dist-Unattended	34.50	4.80	
33	Whitman Station 671	Trans-Unattended	115.00	34.50	
34	Willow Specialties Station 24	Dist-Unattended	34.50	4.80	
35	Wilton Station 329	Dist-Unattended	34.50	13.20	
36	Wine Creek Station 283	Dist-Unattended	116.00	13.80	
37	Wolf Road Station 344	Dist-Unattended	113.00	13.80	
38	Wolf Road Station 344	Dist-Unattended	115.00	13.80	
39	Woodard Station 233	Trans-Unattended	110.00	34.50	
40	Woodlawn Station 188	Trans-Unattended	110.00	34.40	
41	Woodlawn Station 188	Trans-Unattended	110.00	34.40	5.04
42	Worcester Station 189	Dist-Unattended	23.00	13.80	
43	Yahnundasis Station 646	Trans-Unattended	113.00	46.00	
44	Yahnundasis Station 646	Trans-Unattended	115.00	13.20	
45	Yahnundasis Station 646	Trans-Unattended	115.00	46.00	
46	York Center Station 53	Dist-Unattended	69.00	13.20	
47	Youngmann Terminal Station	Trans-Unattended	115.00	34.50	
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58					
59	Total on page				

SUBSTATIONS (Continued)					
Line No.	Name and Location of Substation	Character of Substation	VOLTAGE (In MVa)		
			Primary	Secondary	Tertiary
	(a)	(b)	(c)	(d)	(e)
1					
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59	Total on page				

Name of Respondent Niagara Mohawk Power Corporation	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
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SUBSTATIONS (Continued)

5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity.

6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name

of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.

Capacity of Substation (In Service) (In MVa) (f)	Number of Trans- formers in Service (g)	Number of Spare Trans- formers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
10.00	1					1
20.00	1					2
3.75		1				3
3.75	1					4
3.75	1					5
1.50	3					6
3.75	1					7
12.00	1					8
15.00	1					9
1.00	1					10
3.75	1					11
0.30	3					12
5.00	1					13
5.00	1					14
15.00	2					15
7.50	1					16
30.00	1					17
24.00	1					18
24.00	1					19
40.00	2					20
30.00	1					21
7.50	1					22
7.50	1					23
2.50	1					24
10.00	2					25
3.75	1					26
15.00	1					27
5.60	1					28
5.00						29
30.00	1					30
13.40	1					31
1.50	1					32
7.50	1					33
5.60	1					34
15.00	1					35
3.00	2					36
3.75		1				37
20.00	1					38
24.00	1					39
	44	2		0	0	40

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
3.75						1
30.00	2					2
30.00	1					3
12.00	1					4
20.00	1					5
18.00	1					6
3.75	1					7
25.40	2					8
15.00	1					9
15.00	1					10
30.00	1					11
30.00	1					12
10.00	1					13
15.00	1					14
2.50	1					15
12.00	1					16
10.00	1					17
2.50	1					18
7.50	1					19
20.00	1					20
20.00	4					21
7.50	1					22
15.00	1					23
6.00	3					24
5.00	1					25
3.75	1					26
18.00	1					27
13.40	1					28
1.00	1					29
10.00	1					30
20.00	1					31
28.40	2					32
30.00	2					33
40.00	2					34
30.00	1					35
7.50	1					36
7.50	1					37
7.50	1					38
13.40	1					39
15.00	1					40
1.50	1					41
12.00	1					42
12.00	1					43
5.25	1					44
3.75	1					45
3.00	2					46
3.75	3					47
1.50	1					48
1.80	3					49
2.50	1					50
6.00	3	1				51
2.50	1					52
3.75	1					53
2.50	1					54
15.00	1					55
3.75	3					56
25.00	1					57
	75	1		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
15.00	1	1				1
2.50	1					2
13.40	1					3
0.10	1					4
5.00	1					5
7.50	1					6
8.40	1					7
3.75	1					8
12.00	1					9
24.00	1					10
18.00	1					11
538.00	2					12
2.49	3					13
13.44	1					14
7.50	1					15
20.00	2					16
3.75	1					17
5.00	1					18
30.00	2					19
30.00	2					20
48.00	2					21
4.69	1					22
4.70	1					23
5.60	1					24
5.00	1					25
7.50	1					26
3.75	1					27
3.75	1					28
5.00	1					29
3.00	1					30
7.50	1					31
3.00	2					32
7.50	1					33
5.00	1					34
15.00	1					35
3.75	1					36
1.70	1					37
3.40	2					38
30.00	1					39
30.00	1					40
5.00	1					41
10.00	2					42
1.50	3					43
7.50	1					44
2.50	1					45
3.75	1	1				46
20.00	1					47
30.00	2					48
3.75	1					49
6.00	3					50
15.00	1					51
12.00	1					52
20.00	1					53
7.50	1					54
15.00	1					55
7.50	1					56
5.00	1					57
	72	2		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
10.00	1					1
3.00	2					2
13.30	2					3
7.50	1					4
10.00	1					5
514.00	2					6
2.50	3					7
5.00	1					8
15.00	1					9
15.00	1					10
20.00	1					11
60.00	2	1				12
150.00	2					13
6.00	1					14
3.75	3					15
2.50	1					16
40.00	2					17
20.00	2					18
3.75	1					19
35.00	2	1				20
15.00	1					21
3.00	3					22
7.50	1					23
2.50	1					24
2.50	1	1				25
7.50	1					26
3.75	1					27
6.00	1					28
12.00	1					29
5.00	1					30
200.00	1					31
200.00	1					32
3.75	1					33
1,385.60	4					34
340.00	1					35
1.00	1					36
3.00	2					37
20.00	1					38
448.00	1	1				39
2.50	1					40
60.00	1					41
180.00	3					42
5.01	3					43
15.00	1					44
7.50	1					45
5.00	1					46
3.00	1					47
5.00	1					48
5.10	3					49
5.00	1					50
40.00	2					51
15.00	1					52
2.49	3					53
2.50	3					54
0.50	1					55
24.00	2					56
1.00	1					57
	87	4		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
2.50	1					1
15.00	1					2
2.50	3					3
12.00	1					4
268.80	1					5
15.00	1					6
20.00	1					7
5.00	1					8
5.60	1					9
15.00	1					10
3.75	1					11
48.00	2					12
0.50	2					13
3.75	1					14
5.00	1					15
5.00	1					16
5.00	1					17
24.00	1					18
24.00	1					19
3.00	3					20
1.28	1					21
5.00	1					22
600.00	3					23
3.75	1					24
5.00	1	1				25
3.75	1					26
50.00	2					27
22.50		3				28
7.50	1					29
5.00	1					30
5.00	1					31
5.00	1					32
8.40	1					33
15.00	1					34
15.00	2					35
25.00	1					36
5.00	1					37
5.00	1					38
20.00	1					39
30.00	1					40
30.00	1					41
2.50	1					42
48.00	2					43
0.75	1					44
3.75	1					45
13.40	1					46
3.75	1					47
3.00	3					48
2.50	3					49
0.50	1					50
0.30	2					51
3.00	3					52
2.50	6					53
7.50		1				54
4.20		1				55
7.50		2				56
39.00		2				57
	75	10		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
30.00		1				1
64.00	2					2
20.00	1					3
44.00	2					4
7.50	1					5
15.00	1					6
60.00	2					7
4.20	1					8
10.00	1					9
5.00	1					10
5.00	1					11
5.00	1					12
10.00	1					13
5.00	1					14
5.00	1					15
22.50	2					16
10.00	1					17
20.10	3					18
38.00	2					19
5.00	1					20
40.00	2					21
30.00	1					22
3.00	3	1				23
15.00	1					24
15.00	1					25
1.00	1					26
8.40	1					27
20.00	1					28
155.90	1					29
20.20	1					30
20.00	1					31
1.00	3					32
10.00	1					33
26.80	2					34
5.00	1					35
10.00	1					36
3.75	1					37
10.00	2					38
28.44	2					39
90.00	3					40
30.00	1					41
0.67	2					42
0.33	1					43
15.00	1					44
1.50	1					45
1.50	1					46
7.50	1					47
18.00	1					48
13.40	1					49
49.60	1					50
20.10	1					51
12.00	1					52
15.00	1					53
3.75	1					54
5.00	1					55
5.00	2					56
7.50	1					57
	75	2		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
5.00	1	1				1
15.00	1					2
10.00	1					3
24.00	2					4
240.00	3					5
33.00	2					6
1.50	1					7
1.00	1					8
7.50	1					9
10.00	2					10
5.00	1					11
10.00	1					12
15.00	2					13
2.50	1					14
1.50	1					15
1.50	1					16
15.00	1					17
10.00	1					18
1.50	3					19
4.20	1					20
7.50	1					21
0.67	2					22
3.75	1					23
3.75	1					24
12.00	1					25
15.00	1					26
15.00	1					27
3.75	1					28
7.50	1					29
12.00	1					30
40.00	1					31
40.00	1					32
40.00	1					33
3.75	1					34
80.00	2					35
7.50	1					36
18.00	1					37
18.00	1					38
15.00	1					39
17.50	2					40
15.00	1					41
15.00	1					42
3.75	1					43
15.00	1					44
30.00	1					45
30.00	1					46
50.00	1					47
7.50	1					48
12.00	1					49
10.00	1					50
3.00	1					51
0.83	1					52
1.66	2					53
12.00	1					54
15.00	1					55
13.40	1					56
20.00	1					57
	69	1		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
0.75	3					1
11.20		1				2
10.00		1				3
10.00		1				4
40.00	1					5
6.00	1					6
7.50	1					7
20.00	1					8
28.40	2					9
30.00	1					10
0.17	1					11
2.50	1					12
8.40	1					13
4.20	1					14
3.75	1					15
0.33	1					16
0.67	2					17
3.33	4					18
15.00	3					19
7.50	3					20
24.00	1					21
7.50	1					22
3.75	1					23
30.00	1					24
20.01	3					25
2.49	3					26
2.50	1					27
33.60	1					28
40.00	2					29
15.00	1					30
5.60	1					31
7.50	1					32
8.40	1					33
18.00	1					34
537.00	2					35
60.00	2					36
20.00	2					37
0.75	3					38
10.00	2					39
3.75	3					40
10.00	1	1				41
7.50	1					42
3.75	1					43
10.00	1					44
15.00	2					45
30.00	2					46
1.50	1					47
1.50	1					48
5.00	1					49
12.00	1					50
15.00	1					51
1.00	1					52
2.50	1					53
40.00	2					54
3.75	1					55
12.00	1					56
25.00	1					57
	81	4		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
2.50	1	1				1
15.00	1					2
25.00	1					3
3.75	3					4
3.00						5
15.00	1					6
60.00	2					7
10.00	1					8
10.00	1					9
3.75	3					10
2.50	1					11
3.75	1					12
28.00	1					13
30.00	2					14
10.00	1					15
32.00	2	1				16
15.00	1					17
100.00	2					18
8.75	4					19
48.00	2					20
2.50	1					21
15.00	1					22
448.00	1					23
3.75	1					24
150.00	2					25
36.00	2					26
1.50	1					27
3.00	1					28
1.00	2					29
5.00	1	1				30
22.40	2					31
30.00	1					32
15.00	1					33
2.50	1					34
12.00	1					35
20.00	1					36
20.00	1					37
1.50	3					38
3.00	1					39
15.00	1					40
24.00	1					41
3.00	3					42
5.00	1					43
0.99	3					44
44.00	2	1				45
13.40	1					46
15.00	1					47
10.00	2					48
10.00	1					49
2.50	1					50
2.49	3					51
8.40	1					52
2.50	3					53
5.00	1					54
534.00	2					55
200.00						56
7.50	1					57
	84	3		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVa)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVa) (k)	
3.75	1					1
13.40	1					2
48.00	2					3
30.00	1					4
8.30	1					5
1.00	2					6
0.99	3					7
15.00	1					8
40.00	2					9
10.00	1					10
5.04	1					11
30.00	2					12
400.00	1					13
7.50	1					14
3.30	3					15
40.00	2					16
3.75	1					17
3.75	1					18
1.00		1				19
2.00		1				20
3.75		1				21
5.60		1				22
10.00		1				23
24.00	1					24
40.00	1					25
25.00		2				26
24.00	1					27
30.00		1				28
45.00	1					29
33.60		1				30
0.50	1					31
13.40	1					32
5.60	1					33
24.00	1					34
18.00	1					35
10.00		1				36
5.00		1				37
36.00	2					38
12.00	1					39
30.00	1					40
33.60	1					41
15.00	1					42
20.00	1					43
20.10	3					44
267.00	1					45
616.00	2					46
48.00	2					47
3.75	1					48
18.00	1					49
7.95		2				50
2.50		1				51
0.50		1				52
		1				53
1.67		2				54
10.00		1				55
5.60		1				56
5.00		1				57
	53	21		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
5.00		1				1
1.00		2				2
7.50		1				3
7.50		1				4
201.00		1				5
10.00		1				6
15.00		1				7
30.00		2				8
7.50		1				9
30.00		1				10
20.00		1				11
5.00		1				12
1.67		1				13
2.50		1				14
1.25		1				15
1.50		3				16
2.50		1				17
5.00		1				18
7.50	1					19
5.00	1					20
5.00	1					21
5.60	1					22
7.50	1					23
15.00	1					24
15.00	1					25
3.75	1					26
5.00	1					27
5.00	1					28
7.50	1					29
2.16		1				30
60.00		1				31
180.00	3					32
2.10	3					33
13.40	1					34
7.50	1					35
5.60	1					36
42.00	2					37
20.00	1					38
5.00	1					39
8.40	1					40
5.00	1					41
5.60	1					42
10.00	1					43
8.40	1					44
5.00	1					45
30.00		1				46
140.00	4					47
60.00		1				48
0.99	3					49
5.00	1					50
5.60	1					51
7.50	1					52
7.50	1					53
8.40	1					54
15.00	1					55
15.00	1					56
5.25	1					57
	45	26		0	0	58

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
3.75	1					1
10.00	1					2
2.50	1					3
5.00	1					4
0.33	1					5
2.50	1					6
15.00	1					7
15.00	1					8
10.00	2					9
10.00	2					10
10.00	2					11
15.00	1					12
15.00	1					13
40.00	2					14
5.00	1					15
1.50	1					16
10.00	1					17
5.00	1					18
3.75	1					19
3.75	1					20
12.00	1					21
50.00	1					22
5.00	1					23
5.00	1					24
3.75	1					25
30.00	2					26
7.50	2					27
7.50	2					28
14.80	4					29
15.00	4					30
15.00	4					31
7.50	3					32
2.50	1					33
15.00	4					34
15.00	4					35
15.00	4					36
15.00	4					37
10.00	4					38
7.50	3					39
2.50	1					40
2.50	1					41
7.50	3					42
15.00	4					43
5.00	2					44
2.50	1					45
2.50	1					46
7.50	3					47
2.50	1					48
3.75	1					49
11.25	3					50
15.00	4					51
10.00	4					52
15.00	4					53
15.00	4					54
10.00	4					55
3.75	1					56
3.75	1					57
267.00	1					58
	118	0		0	0	59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
7.50	2					1
15.00	4					2
2.50	1					3
7.50	3					4
7.50	2					5
7.50	2					6
11.25	3					7
7.50	2					8
7.50	2					9
15.00	4					10
7.50	2					11
3.75	1					12
10.00	4					13
15.00	4					14
5.00	2					15
7.50	2					16
7.50	1					17
7.50	1					18
7.50	2					19
15.00	4					20
11.25	3					21
4.20	1					22
11.25	3					23
11.25	3					24
24.00	2					25
7.50	1					26
7.50	1					27
4.20	1					28
9.37	2					29
12.00	1					30
15.00	1					31
7.50	2					32
10.00	4					33
3.75	1					34
2.50	1					35
5.50	2					36
27.00	2					37
9.45	2					38
15.00	2					39
90.00	4					40
2.50	1					41
5.00	2					42
10.50	3					43
10.50	3					44
3.50	1					45
3.50	1					46
3.75		1				47
3.50	1					48
10.50	3					49
7.00	2					50
15.00	2					51
4.69	1					52
3.75	1					53
3.75	1					54
3.75	1					55
7.50	1					56
24.00	2					57
5.00	1					58
	114	1		0	0	59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
30.00	2	1				1
2.50	3					2
11.88	4					3
4.20	1					4
12.60	3					5
5.00	2					6
2.50	1					7
5.00	2					8
7.50	1					9
7.50	1					10
40.00	2					11
3.75	1					12
12.50	1					13
7.50	2					14
36.00	2					15
7.50	1					16
1.50	1					17
3.75	1					18
7.50	2					19
7.50	1					20
5.00	1					21
11.70	3					22
11.25	3					23
5.50	2					24
5.25	1					25
3.75	1					26
1.50	1					27
7.50	2					28
15.00	1					29
15.00	1					30
3.75						31
10.00	1					32
3.75	1					33
7.45	2					34
15.00	1					35
40.00	2					36
40.00	2					37
30.00	2					38
7.50	1					39
7.50	1					40
20.00	1					41
20.00	1					42
10.00	1					43
15.00	1					44
13.40	1					45
5.00	1					46
20.00	1					47
20.00	1					48
48.00	2					49
5.01	3					50
7.50	1					51
24.00	1					52
2.50	1					53
10.00	1					54
7.50	1					55
7.50	1					56
2.50	1					57
20.00	1					58
	84	1		0	0	59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans-formers in Service	Number of Spare Trans-formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVA)	
(f)	(g)	(h)	(i)	(j)	(k)	
13.40	1	1				1
15.00	1					2
12.00	1					3
15.00	1					4
20.00	1					5
24.00	1					6
60.00	2					7
30.00	1					8
30.00	1					9
48.00	2					10
26.90	1					11
27.00	1					12
24.00	1					13
3.75	1					14
30.00	2					15
5.00	1					16
40.00	2					17
30.00	1					18
7.50	1					19
67.20	2					20
0.25	1					21
1.16	4					22
0.33	1					23
5.00	1					24
15.00	1					25
13.00	1					26
15.00	1					27
0.50	3					28
7.50	1					29
10.00	1					30
12.00	1					31
15.00	1					32
30.00	1					33
13.40	1					34
35.00	2					35
15.00	2					36
30.00	3					37
5.00	1					38
15.00	2					39
7.50	1					40
15.00	1					41
15.00	1					42
10.00	1					43
30.00	1					44
0.75	1					45
3.75	1					46
3.75	1					47
10.00	1					48
10.00	1					49
40.00	2					50
2.50	1					51
15.00	1					52
9.80	2					53
15.00	1					54
40.00	2					55
5.00	1					56
5.60	1					57
2.50	1					58
	76	1		0	0	59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVa)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment	Number of Units	Total Capacity (in MVa)	
(f)	(g)	(h)	(i)	(j)	(k)	
2.50	1					1
2.50	1					2
2.50	1					3
3.75	1					4
3.75	1					5
3.75	1					6
3.75	1					7
2.50	1					8
2.50	1					9
2.50	1					10
2.50	1					11
2.50	1					12
2.50	1					13
2.50	1					14
2.50	1					15
3.75	1					16
3.75	1					17
3.75	1					18
3.75	1					19
3.75	1					20
3.75	1					21
3.75	1					22
3.75	1					23
2.50	1					24
2.50	1					25
2.50	1					26
2.50	1					27
3.75	1					28
3.75	1					29
3.75	1					30
3.75	1					31
3.75	1					32
3.75	1					33
3.75	1					34
3.75	1					35
2.50	1					36
2.50	1					37
2.50	1					38
2.50	1					39
3.75	1					40
3.75	1					41
4	1					42
4	1					43
4	1					44
4	1					45
4	1					46
4	1					47
						48
						49
						50
						51
						52
						53
						54
						55
						56
						57
						58
	47	0		0	0	59

SUBSTATIONS (Continued)						
Capacity of Substation (In Service) (In MVA)	Number of Trans- formers in Service	Number of Spare Trans- formers	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (in MVA) (k)	
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
						13
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						53
						54
						55
						56
						57
						58
	0	0				59

Name of Respondent Niagara Mohawk Power Corporation		This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		Date of Report (Mo, Da, Yr) April 30, 2024	Year of Report December 31, 2023
ELECTRIC DISTRIBUTION METERS AND LINE TRANSFORMERS					
1. Report below the information called for concerning distribution watt-hour meters and line transformers. 2. Include watt-hour demand distribution meters, but not external demand meters. 3. Show in a footnote the number of distribution watt-hour meters or line transformers held by the respondent under lease from others, jointly owned with others, or held otherwise than by reason of sole ownership by the respondent. If 500 or more meters or line transformers are held			under a lease, give name of lessor, date and period of lease, and annual rent. If 500 or more meters or line transformers are held other than by reason of sole ownership or lease, give name of co-owner or other parties, explain basis of accounting for expenses between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.		
Line No.	Item (a)	Number of Watt-Hour Meters (b)	LINE TRANSFORMERS		
			Number (c)	Total Capacity (In MVA) (d)	
1	Number at Beginning of Year	1,761,335	446,898	16,759	
2	Additions During Year				
3	Purchases	6,035	26,619	998	
4	Associated with Utility Plant Acquired				
5	TOTAL Additions (Enter Total of Lines 3 and 4)	6,035	26,619	998	
6	Reductions During Year				
7	Retirements	12,745	4	0	
8	Associated with Utility Plant Sold				
9	TOTAL Reductions (Enter Total of Lines 7 and 8)	12,745	4	0	
10	Number at End of Year (Lines 1 + 5 - 9)	1,754,625	473,513	17,757	
11	In Stock	27,347	30,252	1,134	
12	Locked Meters on Customers' Premises				
13	Inactive Transformers on System				
14	In Customers' Use				
15	In Company's Use	1,727,278	443,261	16,622	
16	TOTAL End of Year (Enter Total of lines 11 to 15. This line should equal line 10.)	1,754,625	473,513	17,756	

Name of Respondent Niagara Mohawk Power Corporation		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Day, Yr) April 30, 2024	Year of Report December 31, 2023
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
<p>1. Report Below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies.</p> <p>2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or services must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general".</p> <p>3. Where amounts billed to or received from the associated (affiliated) company are based on a n allocations process, explain in a footnote.</p>				
Line No.	Description of the Non-Power Good or Services (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliate			
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Non-power Goods or Services Provided for Affiliate			
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				

Comment Sheet			
Please use this sheet to record any changes you made to this file. If you altered this file in anyway, except by entering data, you must record those changes here. You may also use this sheet to make any comments about this file or the joint cost file.			
<u>Item Number</u>	<u>Description</u>	<u>Schedule Number</u>	<u>Page Number</u>
1			

GENERAL INSTRUCTIONS

1. The completed original of this report form, properly filled out, shall be filed with the Public Service Commission, Albany, N.Y., on or before the 31st of March next following the end of the year to which the report applies. At least one additional copy shall be retained in the files of the reporting utility.
2. All utility companies upon which this report form is served are required by statute to complete and to file the report. The statute further provides that when any such report is defective or believed to be erroneous, the reporting utility shall be duly notified and given a reasonable time within which to make the necessary amendments or corrections.
3. All accounting terms and phrases used in this form are to be interpreted in accordance with the Uniform Systems of Accounts prescribed by this Commission. Whenever the term respondent is used, it shall be understood to mean the reporting utility.
4. If the report is made for a period other than the calendar year, the period covered must be clearly stated on the front cover and elsewhere throughout the report where the period covered is shown. When operations cease during the year because of the disposition of property the balance sheet and supporting schedules should consist of balances and items immediately prior to transfer (for accounting purposes). If the books are not closed as of that date, the data in the report should nevertheless be complete and the amounts reported should be supported by information set forth in, or as part of the books of account.
5. Every inquiry must be definitely answered. If "none" or "not applicable" states the fact, such an answer may be used. The annual report should be complete in itself. Reference to reports of previous years or to any paper or document should not be made in lieu of required entries except as specifically outlined.
6. Upon filing, the report may, if desired, be permanently bound. If it is so bound, the requirement for page by page identification of the reporting company set forth in paragraph 9 below, may be disregarded. Extra copies of any page will be furnished upon request.
7. If the utility conducts operations both within and without the State of New York, data should be reported so that there will be shown the quantities of commodities sold within this State, and (separately by accounts) the operating revenues from sources within this State, the operating revenue deductions applicable thereto and the plant investment as of the end of the year within this State.
8. All entries shall be made in black or dark blue except those of a contrary or opposite nature, which should be made in red or enclosed in parentheses. Inserts, if any, should be appropriately identified with the schedules to which they relate.
9. Insert the initials of the reporting utility and the year which the report covers in the space provided on each page.
10. Cents are to be omitted on all schedules except where they apply to averages and figures per unit where cents are important. The amounts shown on all supporting schedules shall agree with the item in the statement they support.

LIST OF SCHEDULES SUPPLEMENTAL FILING FOR ELECTRIC AND GAS COMPANIES			
Title of Schedules (a)	Page No. (b)	Title of Schedules (a)	Page No. (b)
<u>General Section</u>			
Reconciliation between FERC, PSC and Stockholders Annual Report.....	1	Natural Gas Production Land, Wells and Statistics	
Intrastate Revenues.....	2	Natural Gas Gathering Lines.....	87-88
Return on Equity Calculation.....	3-4	Transmission System.....	89-90
Reserved		Distribution System.....	91-92
Reserved		Gas Account.....	93
Reserved		Compressor Stations.....	94
Miscellaneous Plant Data.....	7-8		
Investments.....	9	<u>Steam Section</u>	
Special Funds and Special Deposits.....	10		
Notes and Accounts Receivable.....	11		
Receivables from Associated Companies.....	12		
Gas Stored.....	13		
Prepayments and Other Current and Accrued Assets....	14	<u>Verification</u>	
Energy Conservation and Renewable Projects.....	16		
Notes Payable and Payables to Associated Cos.....	18		
Operating Reserves.....	19		
Miscellaneous Tax Refunds.....	20		
Temporary Income Tax Differences - SFAS 109.....	22		
Extraordinary Items.....	23		
Outside Professional and Other Consultative Services..	24		
Employee Protective Plans.....	25		
Analysis of Pension Costs.....	26-27		
Analysis of Pension Settlements, Curtailments and Terminations.....	28-29		
Analysis of OPEB Cost, Funding and Deferrals.....	30-33		
		<u>Other</u>	
		Miscellaneous Data.....	95
<u>Electric Section</u>			
Sales of Electricity by Communities.....	40-41		
Data by Territorial Subdivisions - Electric.....	43		
Distribution System.....	44-45		
<u>Gas Section</u>			
Gas Plant in Service.....	60-62		
Accum. Provision for Depr. of Gas Plant in Service.....	63		
Gas Operating Revenues.....	64		
Sales of Natural Gas by Communities.....	65-66		
Sales for Resale.....	67		
Revenue from Transportation of Gas of Others.....	68		
Sales by Rate Schedule.....	70-71		
Gas Operation and Maintenance Expenses.....	72-77		
Purchased Gas.....	78-79		
Contracts for Purchase of Gas.....	80		
Exchange of Gas Transactions.....	81		
Transmission and Compression of Gas by Others.....	82		
Depreciation and Amortization of Gas Plant.....	83-84		
Data by Territorial Subdivisions/Cost Areas - Gas.....	85		
Production Plant Statistics.....	86		

RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S ANNUAL REPORT

Attach herein (following this page) the respondent's latest annual report to stockholders. If such a report is not prepared, but if audited annual financial statements on which a certified public accountant expresses an opinion are regularly prepared and distributed to bondholders, banking institutions or security analysts, submit that.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a calendar year basis, the major financial statements contained therein, i.e., Balance Sheet, Income and Retained Earnings Statement and Statement of Cash Flows, shall be reconciled with the corresponding PSC and FERC statements. The reconciliation shall contain an explanation of all differences in reporting.

If the respondent's annual report to stockholders or audited annual financial statements are prepared on a fiscal year basis, then a statement shall be included stating that, except as noted, the major financial statements are prepared on the same basis as in this annual report to the Commission and are in conformity with this Commission's applicable Uniform System of Accounts.

If reports to stockholders or audited annual financial statements are not prepared, so state below:

Niagra Mohawk Power Corporation is not an SEC registrant. Therefore, no SEC Form 10K or annual report to shareholders is required or prepared. There are no audited financial statements as of December 31, 2023. The Company's audited financial statements as of March 31 each year which are regularly prepared and distributed to bondholders, banking institutions, and/or security analysts are prepared in accordance with accounting principles generally accepted in the United States (US GAAP). US GAAP is a basis of accounting which is different from the Commission's applicable Uniform System of Accounts. The primary differences consist of the following:

For NYPSC reporting, regulatory assets and liabilities are classified as non-current. For U.S. GAAP reporting, regulatory assets and liabilities are classified as current or long-term as applicable.

The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for NYPSC reporting, but are presented as a regulatory liability for U.S. GAAP reporting.

All debt is classified as long-term in the balance sheet for NYPSC reporting. Under U.S. GAAP, the presentation reflects current and long-term debt separately.

For NYPSC reporting, the debt issuance costs related to term loans are presented in the balance sheet within deferred charges and other assets. For U.S. GAAP reporting, this is presented in the balance sheet as a direct deduction from the carrying value of debt.

The Company is permitted to recover certain equity costs in rates. A regulatory asset is recognized for such amounts under NYPSC reporting, but not for U.S. GAAP reporting.

Goodwill is excluded from the balance sheet with a reduction to Other Paid Capital for NYPSC reporting, but is presented as a long-term asset for U.S. GAAP reporting.

For NYPSC reporting, the liability for uncertain tax positions related to temporary differences is not recognized pursuant to NYPSC guidance and deferred taxes are recognized based on the difference between positions taken in filed tax returns and amounts reported in the financial statements.

For U.S. GAAP reporting, the liability for uncertain tax positions related to temporary differences is recognized and deferred taxes are recognized based on the difference between the positions taken in filed tax returns adjusted for uncertain tax positions related to temporary differences and amounts reported in the financial statements.

For NYPSC reporting, deferred tax assets and liabilities are presented on a gross basis.

For U.S. GAAP reporting, deferred tax assets and liabilities are presented on a net basis.

For NYPSC reporting, certain revenues or expenses are classified as either utility or non-utility in nature.

For U.S. GAAP reporting, no distinction between utility and non-utility is made.

For NYPSC reporting, the non-service cost of net periodic benefits are classified as operating expenses.

For U.S. GAAP reporting, the non-service cost of net periodic benefits is classified as other income deductions.

RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S ANNUAL REPORT (Continued) (\$000s)											
Note: A reconciliation between the PSC and FERC is only necessary if the net income difference is greater than .05%.											
Line No.	Description	PSC USOA	Adjustments	FERC USOA					Consolidations Eliminations	Footnote Ref	Stockholder's Report
1	Balance Sheet										
2	<u>Assets</u>										
3	Total Net Utility Plant	12,996,513	1,289,132	14,285,645	A						
4											
5											
6											
7	Other Property & Investments	704,631		704,631							
8											
9											
10											
11	Current Assets	924,506		924,506							
12											
13											
14											
15	Deferred Debits	2,470,546		2,470,546							
16											
17											
18											
19											
20	Total	17,096,195	1,289,132	18,385,327	-	-	-	-	-		-
21	<u>Liabilities & Capital</u>										
22	Proprietary Capital	4,404,620	1,289,132	5,693,752	A						
23											
24											
25											
26	Long Term Debt	4,154,360		4,154,360							
27											
28	Other Noncurrent Liabilities	808,308		808,308							
29											
30											
31	Current & Accrued Liabilities	2,134,898		2,134,898							
32											
33											
34	Deferred Credits	5,594,009		5,594,009							
35											
36											
37											
38											
39	Operating Reserves										
40											
41	Income Taxes										
42											
43	Total	17,096,195	1,289,132	18,385,327	-	-	-	-	-		-

NYPSC 182-96

**RECONCILIATION BETWEEN FERC, PSC AND STOCKHOLDER'S
ANNUAL REPORT (Continued)
FOOTNOTES
(\$000s)**

A - Goodwill is excluded from the balance sheet with a reduction to Other Paid Capital for NYPSC reporting, but is presented as a long-term asset for FERC & U.S. GAAP reporting.

NEW YORK INTRASTATE REVENUES

Show for each department the amount of gross operating revenues derived from New York intrastate utility operations during the year. If these amounts differ from the corresponding revenue figures in the Income Statement, each such difference should be explained in sufficient detail to identify the amounts by detail revenue accounts. It is intended that the amounts shown hereunder shall represent the revenues subject to assessment under Section 18a of the Public Service Law.

Line No.	Description Account (a)	Revenues	
		Intrastate (b)	Interstate (c)
1	Electric Utility	3,916,198,916	790,504
2	Gas Utility	939,935,509	7,960,116
3	Other Utility	2,400,568	
4			
5			
6			
7			
8			
9			
10	TOTALS	4,858,534,993	8,750,620

*Column (b) lines 1 and 2 includes Electric Estimated ESCO Revenues of \$766,535,098 and Gas Estimated ESCO Revenues of \$179,364,769 for calendar year 2023. These amounts are being reported per: Case 09-M-0311

INSTRUCTIONS FOR THE RATE OF RETURN AND RETURN ON COMMON EQUITY CALCULATION

COMPUTATIONS:

RETURN ON COMMON EQUITY

Net Operating Income

Page 114-115, Line 24, Column (e)
Page 114-115, Line 24, Column (g)
Page 114-115, Line 24, Column (i)

Interest Charges

Page 117, Line 66, Column (c)
Allocate to electric, gas and other based on Net Utility Plant.

Preferred Stock Dividends

Page 118, Line 29, Column (c)
Allocate to electric, gas and other based on Net Utility Plant.

Net Income Available for Common

Subtract Lines 2 and 3 from Line 1.

Adjusted Common Equity

Line 13 of this schedule
Allocate to electric, gas and other based on Net Utility Plant.

Return on Common Equity

Divide Line 4 by Line 5.

TOTAL COMMON EQUITY

Common Stock

Page 112, Line 2: Columns (c) and (d).

Premium on Capital Stock

Page 112, Lines 4 through 8: Columns (c) and (d).

Capital Stock Expense

Page 112, Lines 9, 10: Columns (c) and (d).

Retained Earnings

Page 118, Lines 1 and 38: Column (c).
Page 112, Line 12: Columns (c) and (d).

Total

Sum Lines 7 through 10.

Investment in Subsidiary Companies

Page 110, Lines 16 and 17: Columns (c) and (d).

Adjusted Common Equity

Subtract Line 12 from Line 11.

NET PLANT INVESTMENT

Net Plant - Electric

Page 200-201, Line 15: Column (c).

Net Plant - Gas

Page 200-201, Line 15: Column (d).

Net Plant - Other

Page 200-201, Line 15: Columns (e) through (g).
Page 110, Line 14 minus Line 15: Columns (c) and (d).

RATE OF RETURN AND RETURN ON COMMON EQUITY CALCULATION

Line No.	Item	Total (a)	Electric (b)	Gas (c)	Other (d)
1	Net Operating Income	502,508,929	419,952,455	80,155,906	2,400,568
	Less:				
2	Interest Charges (1)	55,816,888	44,803,929	10,046,200	966,759
3	Preferred Stock Dividends (1)	1,060,498	851,256	190,874	18,368
4	Net Income Available for Common	445,631,543	374,297,270	69,918,832	1,415,441
5	Adjusted Common Equity (1)	4,220,027,799	3,387,394,619	759,541,533	73,091,648
6	Return on Common Equity	10.56%	11.05%	9.21%	1.94%

Calculation of Common Equity

		Beginning of Year	End of Year		Average for Year
7	Common Stock	187,364,863	187,364,863		187,364,863
8	Premium on Capital Stock	1,858,731,405	1,858,731,405		1,858,731,405
9	Capital Stock Expense (Input as negative)	-	-		-
10	Retained Earnings	2,019,835,018	2,329,551,540		2,174,693,279
11	Total	4,065,931,286	4,375,647,808		4,220,789,547
12	Less: Investment in Subsidiary Companies	740,460	783,036		761,748
13	Adjusted Common Equity	4,065,190,826	4,374,864,772		4,220,027,799

Allocation of Net Plant between Electric, Gas and Other

	Beginning of Year	End of Year	Average for Year	Percentages
14 Net Plant - Electric	9,520,806,771	10,451,164,203	9,985,985,487	80.27%
15 Net Plant - Gas	2,151,446,146	2,326,786,584	2,239,116,365	18.00%
16 Net Plant - Other	212,384,046	218,561,984	215,473,015	1.73%
17 Total	11,884,636,963	12,996,512,771	12,440,574,867	100.00%

(1) It is acceptable to use the allocation method used in the company's last rate case proceeding. If this allocation method is used, please note "YES" here===== > YES

It should be noted that these calculated common equity returns are not intended as an evaluation of the reasonableness of the earnings of any utility under the jurisdiction of the Public Service Commission. Also, the earned rates of return reported here are not necessarily the same that would be computed in a formal rate proceeding. Differences may occur because the data in formal proceedings are analyzed in detail and adjustments are usually made to booked amounts.

MISCELLANEOUS PLANT DATA

Furnish a summary statement for each of the accounts listed here for each department and for Common Plant if a balance of \$250,000 was carried therein at any time during the year. There should be shown a brief description and amounts, of transactions earned through each such account and, except to the extent that the information is shown elsewhere in this report, opening and closing balances. If any of the property involved has an income producing status during the year, the gross income and applicable expenses (suitably subdivided) should be reported.

104 Plant Leased to Others	See Below	108 Accumulated Provision for Depreciation of Plant Leased to Others	See Below
105 Plant Held for Future Use	NONE	108 Accumulated Provision for Depreciation of Plant Held for Future Use	NONE
114 Plant Acquisition Adjustments	NONE	111 Accumulated Provision for Amortization of Plant Leased to Others	NONE
118 Other Utility Plant	NONE	111 Accumulated Provision for Amortization of Plant Held for Future Use	NONE
		111 Accumulated Provision for Abandonment of Leases	NONE
		111 Accumulated Provision for Amortization of Other Gas Plant Held for Future Use	NONE
		115 Accumulated Provision for Amortization of Plant Acquisition Adjustments	NONE
		119 Accumulated Provision for Depreciation and Amortization of Other Utility Plant	NONE

104 - Plant Leased to Others

Balance - January 1, 2023	\$3,021,885
Additions	-
Retirements	-
Balance - December 31, 2023	<u>3,021,885</u>

108 - Accumulated Provision for Depreciation of Plant Leased to Others

Balance - January 1, 2023	\$847,352
Additions	30,094
Retirements	-
Cost of Removal	-
Transfers	-
Balance - December 31, 2023	<u>877,446</u>

Investments (Account 123 and 124)

1. Report below investments greater than or equal to \$250,000 in Accounts 123, Investment in Associated Companies and 124, Other Investments.
2. Provide a subheading for each account and list thereunder the information called for, observing the instructions below.
3. Investment in Securities - List and describe each security owned, giving name of issuer. For bonds give also principal amount, date of issue, maturity, and interest rate. For capital stock state number of shares, class and series of stock. Minor investments may be grouped by classes.
4. Investment Advances - Report separately for each person or company the amounts of loans or investment advances which are subject to repayment but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. Each note should be listed giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advances due from officers, directors, stockholders or employees.
5. For any securities, notes, or accounts that were pledged, designate such securities, notes or accounts and in a footnote state the name of the pledgee and purpose of the pledge.
6. If commission approval was required for any advance made or security acquired, designate such fact and in a footnote give date of authorization and case number.
7. Interest and dividend revenues from investments should be reported in column (g), including such revenues from securities disposed of during the year.
8. In column (h) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price therefor, not including any dividend or interest adjustment includible in column (g).

Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Book Cost Beginning Of Year (d)	Principal Amount or No. Of Shares End of Year (e)	Book Costs * End Of Year (f)	Revenues For Year (g)	Gain or Loss From Investment Disposed of (h)
1								
2	NM PROPERTIES, INC.							
3	\$1 par value	7/1/2003		740,460	3,075	783,036	42,576	
4								
5								
6								
7								
8	Totals (Account 123)			740,460		783,036	42,576	\$0
9								
10								
11	Cash Surrender Value on Officer Life							
12	Insurance (National Wide Life Insurance)			7,826,235		9,085,657	1,259,422	
13								
14								
15								
16	Totals (Account 124)			7,826,235		9,085,657	1,259,422	\$0

* If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference.

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SPECIAL FUNDS (Accounts 125, 126, 128)
(Sinking Funds, Depreciation Fund, Other Special Funds)

1. For each fund which exceeds \$250,000 at the end of the year, report the balance below.
Aggregate all other funds. Indicate nature of any fund included in Account 128, Other Special Funds.
2. Explain, for each fund, any deductions other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

Line No.	Name of Fund and trustee if any (a)	Balance End of Year (b)
1	None	
2		
3		
4		
5		
6	Total (Account 125)	\$0
7	None	
8		
9		
10		
11		
12	Supplemental Executive Retirement Plan Postretirement Benefits Asset - Pension/OPEB	18,546,845 656,102,909
13		
14		
15		
16		
17	Total (Account 128)	674,649,754
18		
19		
20		
	SPECIAL DEPOSITS (Accounts 132, 133, 134) 1. For each fund which exceeds \$250,000 at the end of the year, report the balance below. Aggregate all other funds. 2. If any deposit consists of assets other than cash, give a brief description of such assets. 3. If any deposit is held by an associated company, give name of company.	
Line No.	Description and purpose of deposit (a)	Balance End of Year (b)
21	Interest Special Deposits (Account 132) Dividend Special Deposits (Account 133) Other Special Deposits (Account 134): Blackrock with NYISO Collateral Receivable from CITI Group Energy Collateral Payable to other counterparties	1,000 15,600,000 697,022.00
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34		
35		
36		
37	Total (Account 134)	\$16,298,022

NOTES AND ACCOUNTS RECEIVABLE (Accounts 141, 142, 143)

Summary for Balance Sheet

Show separately by footnote the total amount of notes and accounts receivable from directors, officers, and employees included in Notes Receivable (Account 141) and Other Accounts Receivable (Account 143). Disclose separately by footnote any capital stock subscriptions received included in Account 143, Other Accounts Receivable.

LINE NO.	Accounts (a)	Balance Beginning of Year (b)	Balance End of Year (c)
1	Notes Receivable (Account 141)		
2	Customer Accounts Receivable (Account 142):		
3	Gas	253,535,266	250,097,268
4	Electric	398,130,609	369,948,320
5	Merchandising, Jobbing and Contract Work		
6	Other		
7	Other Accounts Receivable (Account 143)	59,225,316	50,417,303
8	Total (Accounts 142 and 143)	710,891,191	670,462,891
9	Less: Accumulated Provision for Uncollectible Accounts - Cr. (Account 144)	233,378,989	227,451,099
10	Total, Less Accumulated Provision for Uncollectible Accounts	477,512,202	443,011,792
11			
12			
13			
14			
15			

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (Account 144)

1. Report below the information called for concerning this accumulated provision.
2. Explain any important adjustments of subaccounts.
3. Entries with respect to officers and employees shall not include items for utility services.

LINE NO.	Item (a)	Utility Customers (b)	Merchandising, Jobbing and (c)	Officers and (d)	(e)	Total (f)
21	Balance Beginning of Year	\$233,378,989				\$233,378,989
22	Prov. for Uncollectibles for Year	\$134,948,359				\$134,948,359
23	Accounts Written Off	\$153,325,836				\$153,325,836
24	Collection of Accounts Written Off					\$0
25	Adjustments (Explain)	\$12,449,587				\$12,449,587
26						
27	Balance End of Year	\$227,451,099	\$0	\$0	\$0	\$227,451,099

4. Summarize the collection and write-off practices applied to overdue customers' accounts.

RECEIVABLES FROM ASSOCIATED COMPANIES (Account 145 & 146)

1. Report particulars of notes and accounts receivable from associated companies at end of year.
2. Provide separate headings and totals for Accounts 145, Notes Receivable from Associated Companies.
3. For notes receivable list each note separately and state purpose for which received. Show also in column (a) date of note, date of maturity and interest rate.
4. If any note was received in satisfaction of an open account, state the period covered by such open account.
5. Include in column (f) interest recorded as income during the year, including interest on notes held any time during the year.
6. Give particulars of any notes pledged or discounted, also of any collateral held as guarantee of payment of any note or account.

Line No.	Particulars (a)	Balance Beginning of Year (b)			Balance End of Year (e)	Interest for Year (f)
			Debits (c)	Credits (d)		
1	NGUSA Service Company	180,488,809	11,811,507	192,300,316	-	13,557,188
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	Totals (Account 145)	180,488,809	11,811,507	192,300,316	-	\$13,557,188
15						
16	NG USA Parent	-	2,046,956	2,023,912	23,044	
17	NGUSA Service Company	19,159,250	1,315,091,596	1,317,365,516	16,885,330	
18	NG Engineering Services, LLC	117,301	4,334,443	4,328,111	123,633	
19	Other	68,381	1,395,964,281	1,395,809,764	222,898	
20						
21						
22						
23						
24						
25						
26						
27						
28						
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35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						
46						
47						
48	Totals (Account 146)	19,344,932	2,717,437,276	2,719,527,303	17,254,905	-

GAS STORED (ACCOUNTS 117, 164.1 AND 164.2)

1. Report below the information called for concerning inventory of gas stored.
2. The Uniform System of Accounts provides that inventory cost records be maintained on a consolidated basis for all storage projects with separate records showing the Dth of inputs and withdrawals and balance for each project, unless the storage projects are widely separated and the cost of gas therein varies significantly. If the respondent's inventory cost records are not maintained on a consolidated basis for all storage projects, furnish an explanation of the accounting followed and the reason for the deviation. Separate schedules on this schedule form should be furnished for each group of storage projects for which separate inventory cost records are maintained.
3. If during the year adjustment was made of the stored gas inventory, such as to correct for cumulative inaccuracies of gas measurements, furnish an explanation of the reason for the adjustment, the Dth and dollar amount of adjustment and account charged or credited.
4. Give a concise statement of the facts and the accounting performed with respect to any encroachment of withdrawals during the year, or restoration of previous encroachment, upon native gas constituting the "gas cushion" of any storage reservoir.
5. If the respondent uses a "base stock" in connection with its inventory accounting, give a concise statement of the basis of establishing such "base stock" and the inventory basis and the accounting performed with respect to any encroachment of withdrawals upon "base stock," or restoration of previous encroachment, including brief particulars of any such accounting during the year.
6. If respondent has provided accumulated provision for stored gas which may not eventually be fully recovered from any storage project furnish a statement showing: (a) date of Commission authorization of such accumulated provision (b) explanation of circumstances requiring such provision (c) basis of provision and factors of calculation (d) estimated ultimate accumulated provision accumulation (e) a summary showing balance of accumulated provision and entries during the year.

LINE NO.	DESCRIPTION (a)	NONCURRENT (b)	CURRENT (c)	LNG (d)	TOTAL (e)
1	BALANCE, BEGINNING OF YEAR		\$91,370,772		\$91,370,772
2					
3	GAS DELIVERED TO STORAGE				
4	(CONTRA ACCT. 808.2)		\$17,240,910		\$17,240,910
5	GAS WITHDRAWN FROM STORAGE				
6	(CONTRA ACCT.808.1)		(\$60,171,520)		(\$60,171,520)
7	OTHER DEBITS OR CREDITS (Explain)		(\$35,761)		(\$35,761)
8					
9					
10					
11	BALANCE, END OF YEAR	\$0	\$48,404,401	\$0	\$48,404,401
12	Dth		\$16,043,147		\$16,043,147
13	AMOUNT PER Dth		3.02		3.02
14	State basis of segregation of inventory between current and noncurrent portions.				
15					
16	GAS DELIVERED TO STORAGE:				
17	Dth				12,017,194
18	AMOUNT PER Dth				1.43
19	Cost of gas delivered to storage:				Average
20	Specify: Own production (give production area, see Uniform System of Accounts);				
21	average system purchases; specific purchases (state which purchases)				
22	Does cost of gas delivered to storage include any expenses for use of respondent's				
23	transmission, storage, or other facilities? If so, give particulars and				
24	date of commission approval of the accounting.				
25					
26					
27	GAS WITHDRAWN FROM STORAGE:				
28	Dth - INCLUDES VOLUME OF Dth RELATED TO COST REPORTED ON LINE 6.				(10,889,559)
29	AMOUNT PER Dth				(5.53)
30	COST BASIS OF WITHDRAWALS:				Average
31	Specify: average cost, LIFO, FIFO, (Explain any change in inventory basis				
32	during year and give date of Commission approval of the change or approval				
33	of an inventory basis different from that referred to in the Uniform				
34	System of Accounts).				
35					
36					

PREPAYMENTS (ACCOUNT 165)

1. Give below the particulars called for concerning each prepayment.
2. Report all payments for undelivered gas on line 5 and complete schedule 34 showing particulars for gas prepayments.
3. Minor items may be grouped by classes, showing number of such items.

Line No.	Nature of Prepayment (a)	End of Year Balance (b)
1	Prepaid insurance	67,248
2	Prepaid rents	311,095
3	NYSERDA Zero Emissions Credit Prepayment	38,351,373
4	Public Service Commission General & ERDA Assessments	6,214,444
5	Information System Prepayments	71,194
6	NYSERDA Small Homes Prepayment	400,188
7	Tier 2 REC prepayment	55,914
8	Vonley Marcy Lease prepayment	2,770,875
9		
10		
11		
12		
13		
14	TOTAL (Account 165)	48,242,331

OTHER CURRENT AND ACCRUED ASSETS (Accounts 172, 173, and 174)

1. Give a description and the amount of the principal items carried at the end of the year in each of the accounts listed below.
2. Minor items may be grouped by classes, showing the number of items in each group.

Line No.	Description (a)	End Of Year Balance (b)
15	Rents Receivable (Account 172)	15,435,654
16		
17		
18		
19		
20		
21	TOTAL (Account 172)	15,435,654
22	Accrued Utility Revenues (Account 173)	
23	Unbilled for Unmetered - Electric	149,258,182
24	Unbilled for Unmetered - Gas	28,235,332
25		
26		
27	TOTAL (Account 173)	177,493,515
28	Miscellaneous Current and Accrued Assets (Account 174)	
29	Other Misc Current and Accrued Assets	951,271
30		
31		
32		
33		
34		
35	TOTAL (Account 174)	951,271

Energy Conservation and Renewables Projects

- A. Show in column (a) the programs initiated, continued or concluded during the year, separately for electric operations and gas operations, for the following types of programs:
 T&MD - Technology and Market Development (formerly SBC)
 EEPS - Energy Efficiency Portfolio Standard
 RPS - Renewable Portfolio Standard
 Other Internal Company Programs
- B. Show in column (b) all revenue collected during the current year and the account number the revenue was recorded to.
- C. Show in column (c) all expense charged during the current year and the account number the expense was recorded to.
- D. Show in column (d) any amounts transferred out to third parties and the account number recorded to, and identify the third party.
- E. Show on line 42 the amount of any incentives earned by the Company and approved by the Commission during the year related to energy conservation or renewables projects. Provide a description of the incentive.

Line No.	(a) Project Title	(b) Revenue Collected In Current Year		(c) Expense Charged In Current Year		(d) Funds Transferred Out To Third Parties		(e) Cumulative Unencumbered	
		Acct No.	Amount	Acct No.	Amount	Acct No.	Amount	Acct No.	Amount
1	Self-Direct-Gas		N/A		N/A				
2	NENY Base EE - Gas	480-481	\$15,964,787	908 & 909	\$13,492,614				
3	NENY LMI - Gas	480-481	\$3,983,550	908 & 909	\$1,471,333				
4	CEF-Gas	480-481	\$0	908	\$0				
5	Interest	495	\$0	431	\$1,499,761				
6	Totals Gas		\$19,948,337		\$16,463,708				
7									
8	NENY Base EE - Electric	480-481	\$84,710,512	908 & 909	\$52,668,388				
9	NENY Heat Pump - Electric	480-481	\$16,207,401	908 & 909	\$15,159,545				
10	NENY LMI - Electric	480-481	\$1,707,236	908 & 909	\$949,034				
11	EEPS - Electric	480-481	\$0	908 & 909	\$0				
12	CEF - Electric	440-444	\$158,838,195	908	\$158,833,797				
13	IEDR - Electric	480-481	\$911,843	908 & 909	\$2,418,858				
14	Interest	495	\$0	431	\$13,609,900				
15	Totals Electric		\$262,375,187		\$243,639,522				
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40	GRAND TOTAL		\$282,323,523		\$260,103,231				
41									
42	Incentives Earned by Company								
43	Electric Energy Efficiency EAM 1		\$7,475,251						
44	Gas Energy Efficiency EAM 1		\$0						

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¹ Earned incentives are as reported in the Company's EAM 2021 Annual Report, filed April 15, 2022.

NOTES PAYABLE (Account 231)

1. Report the particulars indicated concerning notes payable at end of year.
2. Give particulars of collateral pledged, if any.
3. Furnish particulars for any formal or informal compensating balance agreements covering open lines of credit.
4. Any demand notes should be designated as such in Column (c).
5. Minor amounts may be grouped by classes, showing the number of such amounts.
6. Report in total, all other interest accrued and paid on notes discharged during the year.

Line No.	PAYEE AND INTEREST RATE (a)	DATE OF NOTE (b)	DATE OF MATURITY (c)	Outstanding at End of Year (d)	INTEREST DURING YEAR	
					ACCRUED (e)	PAID (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	TOTALS			\$0	\$0	\$0

PAYABLES TO ASSOCIATED COMPANIES (ACCOUNT 233)

1. Report particulars of notes and accounts payable to associated companies to end of year.
2. Provide separate totals for Accounts 233, Notes Payable to Associated Companies.
3. List each note separately and state the purpose for which issued. Show also in Column (a) date of note, maturity and interest rate.
4. Include in Column (f) the amount of any interest expense during the year on notes that were paid before the end of the year.
5. If collateral has been pledged as security to the payment of any note, describe such collateral.

Line No.	PARTICULARS (a)	BALANCE BEGINNING OF YEAR (b)	TOTAL FOR YEAR		BALANCE END OF YEAR (e)	INTEREST FOR YEAR (f)
			DEBITS (c)	CREDITS (d)		
1	NGUSA Service Company	\$0	\$1,015,464,553	\$1,795,962,498	\$780,497,945	8,885,008
2						
3						
4						
5						
6	TOTALS (ACCOUNT 233)	-	\$1,015,464,553	\$1,795,962,498	\$780,497,945	\$8,885,008
7	NG USA Parent	\$6,106,593	\$164,425,268	\$170,568,866	\$12,250,191	
8	NGUSA Service Company	\$85,199,676	\$2,712,465,340	\$2,805,316,058	\$178,050,394	
9	NG Engineering Services, LLC	\$60,868	\$14,174,587	\$14,194,351	\$80,632	
10	Other	\$243,309	\$869,867,676	\$870,917,282	\$1,292,915	
11						
12						
13						
14						
15	TOTALS (ACCOUNT 234)	\$91,610,447	\$3,760,932,871	\$3,860,996,557	\$191,674,132	

OPERATING RESERVES (ACCOUNTS 228.1, 228.2, 228.3, 228.4)

1. Report below an analysis of the changes during the year for each of the above-named reserves.
2. Show title of reserve, account number, description of the general nature of the entry and the contra account debited or credited. Combine the amounts of monthly one utility department, contra accounts debited or credited should indicate the utility department affected.
3. For Accounts 228.1, Accumulated Provision for Property Insurance and 228.2, Accumulated Provision for Injuries and Damages, explain the nature of the risks covered by the reserves.
4. For Account 228.4, Accumulated Miscellaneous Operating Provisions, report separately each reserve comprising the account and explain briefly its purpose.

LINE NO.	ITEM (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS		BALANCE END OF YEAR (g)
			CONTRA ACCOUNT (c)	AMOUNT (d)	CONTRA ACCOUNT (e)	AMOUNT (f)	
1							
2							
3							
4							
5							
6							
7	TOTAL ACCOUNT 228.1	0		0		0	-
8	Injuries & Damages Reserve -	17,320,099	925	30,752,941	925	32,511,984	19,079,142
9	Account covers the probable liability, not covered						
10	by insurance, for deaths or injuries to employees						
11	and others, and for damages to property not						
12	owned or held under lease by the utility.						
13							
14	TOTAL ACCOUNT 228.2	17,320,099		30,752,941		32,511,984	19,079,142
15	Pensions & Benefits Reserve -						
16	Pension Reserve	1,926,593	various	122,396,246	various	121,855,454	1,385,801
17	Health Reserve	84,205,581	232/234/253/426	77,987,066	232/234/253/426	26,478,213	32,696,728
18							
19							
20							
21	TOTAL ACCOUNT 228.3	86,132,174		200,383,312		148,333,667	34,082,529
22	Environmental Reserve	373,569,081	182/253	39,871,243	182/253	48,614,953	382,312,791
23							
24							
25							
26							
27							
28							
29	TOTAL ACCOUNT 228.4	373,569,081		39,871,243		48,614,953	382,312,791

MISCELLANEOUS TAX REFUNDS

1. Report below particulars concerning all tax refunds received or used as a reduction of taxes payable during the year which are not more than \$1.5 million or do not exceed \$1,000 and 0.2% of the utility's operating revenues. This information is requested in compliance with Section 89.3, Notification Concerning Tax Refunds, of 16NYCRR. This report shall be inapplicable to ordinary operating refunds that are not attributable to negotiation or to new legislation, adjudication, or rulemaking (such as refunds for overpayment of estimated taxes, and carrybacks of net operating losses and investment tax credits).
2. In determining whether a refund exceeds 0.2% of operating revenues for purposes of this report, in the case of a gas, electric, steam, or combination utility, operating revenues shall be reduced by the amounts properly chargeable to the functional group of Production Operation and Maintenance expense accounts; in the case of a combination utility the refund shall be deemed to exceed 0.2% of operating revenues if, after the refund is allocated among the gas, electric and steam departments in a manner reflecting insofar as possible the extent to which the refund is related to each department's activities, one or more of the portions thus allocated exceeds 0.2% of the operating revenues of the department to which it is allocated.
3. In determining whether a refund meets the criteria stated in Instruction 1 above, multiple refunds shall be treated as a single refund if they share a common cause such as a common act of negotiation legislation, adjudication or rulemaking.
4. In this report, the utility also shall either propose a method of distributing to its customers the entire amount refunded, or show why it should not make such a distribution.

LINE NO.	Description of Item (a)	Amount (b)
1	Edinburg Common School District received Nov. 14, 2023	\$431
2	NYS45 Withholding, check # 101080265, dated 8/24/2023, to lockbox on 9/21/2023	\$3,834
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
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19		
20		
21		
22		
23		
24		
25		
26		
27		
28		
29		
30		
31		
32		
33		
34	Total	\$4,265

TEMPORARY INCOME TAX DIFFERENCES - SFAS 109

1. Report below the accumulated deferred Federal income tax assets/liabilities, as of December 31 of the reporting year, that result purely from the implementation of SFAS - 109, "Accounting for Income Taxes", and in accordance with the Commission's associated Policy Statement (issued January 15, 1993) in Case 92-M-1005.

Line No.	Item (a)	Debits	Credits			
		Account 190 (b)	Account 281 (c)	Account 282 (d)	Account 283 (e)	Total (f)
	<u>AFUDC</u>					
1	AFUDC - Net of Tax - Plant					-
2	AFUDC - Equity Component - Plant					-
3	Other Net of Tax Items (specify)					-
4						-
	<u>Prior Flow-Through Items</u>					
5	Depreciation					-
6	Asset Base Difference (non - ITC)					-
7	Other (specify)					-
8						-
	<u>ITC</u>					
9	Section 46(f)(1) ITC					-
10	Section 46(f)(2) ITC					-
11						-
	<u>Other Items</u>					
12	Other Deferred Credits					-
13	Accrued Utility Revenues					-
14	Tax Cuts and Jobs Act (Tax Reform)					-
15	Other					-
16	Total	-	-	-	-	-
17	Gross-up of above amounts for income tax effects; etc.					-

EXTRAORDINARY ITEMS (Accounts 434 and 435)

1. Give below a brief description of each item included in accounts 434, Extraordinary Income and 435, Extraordinary Deductions.
2. Give reference to Commission approval, including date of approval, for extraordinary treatment of any item which amounts to less than 5% of income. (See General Instruction section 166.7 and 311.7 of the applicable Uniform System of Accounts.
3. Income tax effects relating to each extraordinary item should be listed in Column (c).

LINE NO.	DESCRIPTION OF ITEMS (a)	GROSS AMOUNT (b)	RELATED FEDERAL TAXES (c)
1	Extraordinary Income (Account 434):		
2			
3	None		
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21	Total Extraordinary Income	\$0	\$0
22	Extraordinary Deductions (Account 435):		
23			
24	None		
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
40			
41			
42			
43			
44			
45			
46	Total Extraordinary Deductions	\$0	\$0
47	Net Extraordinary Items	\$0	\$0

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, organization of any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4, Expenditures for Certain Civic, Political and Related Activities.

- (a) Name of person or organization rendering services in alphabetical order,
 (b) description of services received during year and project or case to which services relate,
 (c) total charges for the year.

2. Designate with an asterisk associated companies.

Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	V & S SCHULER ENGINEERING INC	Engineering Consulting			267,874
2	ABB INC.	Engineering Consulting			785,594
3	ABC PROFESSIONAL TREE SERVICE INC.	Utility Vegetation Management Consulting			736,401
4	ABSCOPE ENVIRONMENTAL INC	Environmental Services			2,523,036
5	ACCENTURE INTERNATIONAL LIMITED	Technical & Management Consulting			2,431,279
6	ACCENTURE LLP	Technical & Management Consulting			283,715
7	ACCUWELD TECHNOLOGIES INC	Construction Contractor			2,422,218
8	ACI PAYMENTS INC	Utility Services			452,550
9	ACRT INC	Utility Vegetation Management Consulting			881,049
10	ADIRONDACK BEVERAGES CORP	Regulatory Services			277,261
11	AFL TELECOMMUNICATIONS LLC	Construction Contractor			473,436
12	AGGREKO HOLDINGS INC	Utility Construction			6,441,649
13	AGI CONSTRUCTION INC	Utility Construction			13,220,860
14	AGOSTINO UTILITIES LLC	Utility Services			4,281,001
15	AIDASH INC	Information Technology			321,222
16	ALDRIDGE ELECTRIC INC.	Construction Contractor			1,398,842
17	ALGAS SDI INTERNATIONAL LLC	Construction Contractor			3,596,416
18	ALLAN BRITWAY ELECTRICAL UTILITY	Electrical Services			1,832,881
19	ALLEN CHASE ENTERPRISES INC	Environmental Services			568,974
20	ALLIANCE POWER GROUP LLC	Security Solutions and Risk Mitigation Services			1,240,485
21	AMERICAN ELECTRIC POWER	Utility Services			1,120,854
22	ANCHOR QEA ENGINEERING PLLC	Engineering Consulting			400,843
23	ANIXTER INC	Utility Services			2,090,679
24	AON CONSULTING INC	Technical & Management Consulting			459,658
25	APX ENCLOSURES INC	Utility Construction			283,674
26	ARC AMERICAN INC	Utility Construction			5,167,362
27	ARC OF ONONDAGA	Construction Contractor			1,090,978
28	ARCADIS OF NEW YORK INC.	Environmental Services			2,575,728
29	ARK ENGINEERING & TECHNICAL SERVICE	Technical Consulting			1,894,655
30	ARNOLDS TREE SERVICE	Utility Construction			526,958
31	ASPLUNDH CONSTRUCTION LLC	Utility Services			5,520,525
32	ASPLUNDH TREE EXPERT CO.	Environmental Services			57,064,107
33	AT&T	Facilities Services			1,050,317
34	AT&T MOBILITY	Information Technology			932,654
35	ATOS IT SOLUTIONS AND SERVICES INC	Information Technology			6,449,546
36	BALLARD CONSTRUCTION	Construction Contractor			6,517,169
37	BANK OF NEW YORK MELLON	Regulatory Services			251,930
38	BARNHART CRANE & RIGGING CO	Utility Construction			301,000
39	BEEBE CONSTRUCTION SERVICES INC	Construction Contractor			743,025
40	BENHAM ARCHITECTS AND ENGINEERS PA	Engineering Consulting			2,105,212
41	BENTLEY SYSTEMS INC	Information Technology			328,820
42	Sub-total on page				141,312,437

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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	BIRD ELECTRIC ENTERPRISES LLC	Utility Services			12,097,688
2	BL COMPANIES INC.	Engineering Consulting			330,418
3	BLACK & VEATCH NEW YORK LLP	Engineering Consulting			1,958,385
4	BLUROC LLC	Construction Contractor			13,046,325
5	BOB TALHAM INC.	Construction Contractor			11,072,049
6	BOND SCHOENECK & KING PLLC	Legal Services			433,682
7	BROWN AND CALDWELL	Environmental Services			1,180,449
8	BURNS AND MCDONNELL ENGINEERING CO	Engineering Consulting			7,420,470
9	BURNS AND MCDONNELL INC	Technical Consulting			146,896,364
10	C C POWER LLC	Utility Services			915,607
11	CA INC	Information Technology			779,329
12	CAPGEMINI AMERICA INC	Information Technology			1,583,821
13	CAPITOL ENVIRONMENTAL SERVICES INC.	Environmental Services			1,587,767
14	CARTE INTERNATIONAL INC.	Construction Contractor			4,185,838
15	CD PERRY LLC	Construction Contractor			373,798
16	CDM SMITH	Engineering Consulting			383,459
17	CDM SMITH INC	Engineering Consulting			2,452,898
18	CEG OF THE CAPITAL REGION INC	Public Relation Services			327,734
19	CENTER PHASE ENERGY LLC	Utility Services			497,458
20	CENTIMARK CORP	Utility Construction			445,200
21	CENTRAL HUDSON GAS & ELECTRIC CORP.	Utility Services			363,715
22	CGI TECHNOLOGIES & SOLUTIONS INC	Technical Consulting			672,252
23	CHA CONSULTING INC	Engineering Consulting			2,243,036
24	CICERO ENERGY STORAGE 1 LLC	Utility Services			2,738,560
25	CITY ELECTRIC COMPANY	Energy Efficiency Consulting			268,808
26	CITY OF AMSTERDAM	Utility Construction			263,479
27	CITY OF SYRACUSE	Regulatory Services			505,446
28	CLARK EQUIPMENT RENTAL LLC	Utility Services			1,136,695
29	CLARK RIGGING AND RENTAL CORP	Fleet management solutions			622,933
30	CLEAN HARBORS ENVIRONMENTAL SVCS IN	Environmental Services			2,643,990
31	CLEARRESULT CONSULTING INC	Business Consulting			275,020
32	CLEVELAND PRICE	Construction Contractor			832,820
33	CMRS POC	Regulatory Services			280,000
34	COATES FIELD SERVICE INC.	Real Estate Services			2,256,745
35	COHEN VENTURES	Business Consulting			2,111,536
36	COLLECTIVE STRATEGIC RESOURCES LLC	Utility Services			1,128,723
37	COLLIERS ENGINEERING & DESIGN	Engineering Consulting			1,852,858
38	COMMONWEALTH ASSOCIATES INC.	Engineering Consulting			681,693
39	COMPUTER SCIENCES CORP	Information Technology			1,612,661
40	CONCAST INC	Utility Construction			505,152
41	CONCENTRIC ENERGY ADVISORS	Engineering Consulting			799,897
42	CONSOLIDATED EDISON COMPANY OF NEW	Utility Services			929,648
43	CONSOLIDATED EDISON SOLUTIONS COMPA	Utility Services			2,480,021
44	CONTROLPOINT TECHNOLOGIES INC.	Engineering Consulting			364,406
45	CONVERGENT OUTSOURCING INC	Collection agency			6,937,985
46	CONVERGINT TECHNOLOGIES LLC	Engineering Consulting			2,227,202
47	COOPER POWER SYSTEMS	Electrical and Industrial Power Management Solutions			9,218,314
48	CORPAC STEEL PRODUCTS CORP	Utility Services			780,781
49	CPRIME INC	Information Technology			536,497
50	CROWN CASTLE FIBER LLC	Information Technology			383,023
51	CSX TRANSPORTATION INC.	Regulatory Services			857,268
52	CTAP LLC	Steel Service			1,316,615
53	CUBRC INC	Regulatory Services			375,000
54	CULVER CO.	Public Relation Services			622,669
55	CUT ABOVE VEGETATION SERVICE LLC	Environmental Services			5,159,301
56	D&D POWER LLC	Utility Services			16,293,046
57	Sub-total on page				280,246,534

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	DAK PROPERTY MANAGEMENT LLC	Real Estate Services			509,100
2	DANELLA CONSTRUCTION CORP	Construction Contractor			27,809,829
3	DANIEL E HAYES	Regulatory Services			358,810
4	DATA COMM FOR BUSINESS INC	Engineering Consulting			474,990
5	DAVIS H ELLIOT CONSTRUCTION CO. INC	Construction Contractor			563,549
6	DAVIS WRIGHT TREMAINE LLP	Legal Services			1,041,060
7	DAY PITNEY LLP	Legal Services			305,317
8	DDS ENGINEERS LLP	Construction Contractor			587,273
9	DDS HOLDCO LLC	Utility Services			281,797
10	DDS UTILITIES LLC	Construction Contractor			15,439,915
11	DEKATHERM INC	Utility Services			6,928,104
12	DELOITTE & TOUCHE LLP	Accounting Services			4,644,574
13	DELTA STAR INC.	Construction Contractor			7,124,636
14	DEPARTMENT OF GENERAL SERVICES	Utility Services			387,360
15	DMC POWER INC	Utility Construction			558,223
16	DNV ENERGY INSIGHTS USA INC	Technical & Management Consulting			274,991
17	DOBLE ENGINEERING CO.	Electrical Services			524,480
18	DONNELLY CONSTRUCTION INC	Construction Contractor			3,620,528
19	DOWD BATTERY CO. INC.	Engineering Consulting			796,462
20	DSM REBATES OTV	Energy Efficiency Consulting			10,326,880
21	DYNATRACE LLC	Information Technology			576,813
22	EDGEN MURRAY CORPORATION	Utility Construction			545,621
23	E-J ELECTRIC T&D LLC	Electrical Services			2,341,024
24	ELECTRANIX CORP	Engineering Consulting			335,700
25	ELECTRIC POWER RESEARCH INSTITUTE I	Utility Research			1,087,422
26	ELECTRICAL CONSULTING ENGINEERS PC	Engineering Consulting			256,176
27	ELECTRICAL POWER PRODUCTS INC	Utility Construction			1,328,558
28	ELECTROSWITCH CORP	Utility Construction			320,430
29	ELEMENT FLEET CORPORATION	Fleet management solutions			15,543,758
30	ELSTER AMERICAN METER COMPANY LLC	Utility Services			1,233,824
31	EMERSON PROCESS MGMT. VALVE AUTOM	Utility Construction			445,886
32	EMPIRE CRANE CO. LLC	Utility Services			267,285
33	ENCOMPASS PIPELINE LLC	Safety & Compliance Services			1,819,088
34	ENERGY AI SYSTEMS INC	Safety & Compliance Services			409,711
35	ENERGY AND ENVIRONMENTAL ECONOMICS	Business Consulting			419,992
36	ENERGYHUB INC	Utility Services			2,403,492
37	ENERWISE GLOBAL TECHNOLOGIES LLC	Technical Consulting			1,943,439
38	ENVIRONMENTAL CONSULTANTS INC	Environmental Services			441,774
39	ENVIRONMENTAL SYSTEMS RESEARCH INS	Information Technology			714,928
40	EOS GROUP INC	Information Technology			345,624
41	EPYLE COMPANIES LLC	Utility Construction			610,785
42	ERIC MOWER AND ASSOCIATES INC	Public Relation Services			4,340,372
43	ERNST & YOUNG LLP	Accounting Services			10,512,979
44	EXPERIAN INFORMATION SOLUTIONS INC	Marketing Services			519,718
45	EXPRO MIDSTREAM SERVICES LLC	Safety & Compliance Services			400,399
46	FAIRWAY ELECTRIC INC	Utility Services			1,825,772
47	FERREIRA CONSTRUCTION CO INC	Construction Contractor			11,191,129
48	FIACCO & RILEY CONSTRUCTION INC.	Construction Contractor			2,466,510
49	FILTREC CORP	Utility Construction			1,072,974
50	FIRST CONTACT LLC	Real Estate Services			3,127,155
51	FIRSTLIGHT FIBER INC	Information Technology			7,015,046
52	FISHER ASSOCIATES PE LS LA DPC	Utility Construction			1,212,087
53	FOREST CITY ENTERPRISES LP	Real Estate Services			1,230,459
54	FORTUNE ELECTRIC CO LTD	Utility Construction			947,201
55	FROLIC PROPERTIES LLC	Real Estate Services			1,262,639
56	FRONTIER COMMUNICATIONS CORP	Information Technology			619,597
57	Sub-total on page				163,693,245

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	FUSEIDEAS LLC	Marketing Services			3,179,463
2	G & W ELECTRIC CO.	Utility Construction			417,025
3	G&S TECHNOLOGIES	Utility Services			1,070,558
4	GAGNON LINE CONSTRUCTION INC	Utility Services			1,588,664
5	GE GRID SOLUTIONS (US) LLC	Technical Consulting			899,784
6	GE PROLEC TRANSFORMERS INC	Utility Construction			5,267,878
7	GE RENEWABLES GRID LLC	Utility Construction			977,373
8	GEI CONSULTANTS INC	Environmental Services			811,079
9	GENERAL PROPERTY MAINTENANCE	Construction Contractor			565,441
10	GMB POWERLINE SERVICES LLC	Utility Services			2,676,178
11	GPC TECHNICAL & CONSTRUCTION SVC LL	Construction Contractor			433,746
12	GRANITE TELECOMMUNICATIONS LLC	Technical & Management Consulting			550,853
13	GRATTAN LINE CONSTRUCTION CORP	Utility Services			407,895
14	GRAYBAR ELECTRIC CO. INC.	Utility Services			746,768
15	GRAYS POWER SUPPLY	Utility Services			4,908,178
16	GREGORY ELECTRIC COMPANY INC	Utility Services			1,198,792
17	GRID SERVICES LLC	Utility Services			457,852
18	GROUNDWATER AND ENVIRONMENTAL SER	Environmental Services			1,673,746
19	GUIDEHOUSE INC	Technical & Management Consulting			575,192
20	GZA GEOENVIRONMENTAL INC.	Environmental Services			1,366,892
21	H RICHARDSON & SONS LLC	Construction Contractor			4,780,626
22	HANES SUPPLY INC.	Utility Services			975,298
23	HARCAT LLC	Engineering Consulting			753,063
24	HARLAN ELECTRIC CO.	Utility Services			20,784,609
25	HAUGLAND ENERGY GROUP LLC	Utility Construction			2,833,364
26	HAUPTMAN WOODWARD MEDICAL RESEAR	Regulatory Services			450,164
27	HDM ASSETS LLC	Regulatory Services			258,407
28	HDR ENGINEERING INC	Utility Construction			421,364
29	HEART UTILITIES OF JACKSONSVILLE IN	Utility Services			5,993,528
30	HENKELS & MCCOY INC.	Engineering Consulting			669,281
31	HERITAGE POINT CANALSIDE LLC	Regulatory Services			300,000
32	HH ASSOCIATES US INC	Technical & Management Consulting			2,148,565
33	HICO AMERICA SALES & TECHNOLOGY INC	Utility Construction			1,399,207
34	HISCOCK & BARCLAY LLP	Legal Services			1,193,425
35	HITACHI ENERGY USA INC	Information Technology			5,022,786
36	HITCHCOCK BUILDING AND GROUNDS	Facilities Services			1,993,099
37	HOLLAND POWER SERVICES INC	Utility Services			9,723,231
38	HOWARD INDUSTRIES	Utility Construction			5,641,661
39	HUBBELL POWER SYSTEMS INC	Utility Construction			780,504
40	HYUNDAI ELECTRIC AMERICA CORPORATIO	Utility Construction			6,886,251
41	I B ABEL INC.	Electrical Services			12,238,766
42	IBM CORP	Information Technology			6,099,923
43	ICF RESOURCES LLC	Business Consulting			13,933,379
44	IDEAS AGENCY INC.	Technical & Management Consulting			605,530
45	IKEGPS INC	Utility Services			298,109
46	ILJIN ELECTRIC USA INC	Utility Construction			8,537,891
47	INDUSTRIAS ELECTROMECANICAS MAGNET	Utility Construction			22,755,160
48	INTRADO INTERACTIVE SERVICES CORPOR	Information Technology			316,944
49	INTREN LLC	Utility Services			531,169
50	IRON MOUNTAIN INC	Regulatory Services			292,391
51	IRONWOOD HEAVY HIGHWAY LLC	Construction Contractor			8,074,514
52	ITRON INC.	Utility Services			1,765,897
53	J C EHRlich CO. INC.	Facilities Services			313,660
54	J J KELLER & ASSOCIATES INC	Safety & Compliance Services			338,281
55	J MULLEN AND SONS INC	Construction Contractor			10,951,773
56	J&M SCHAEFER INC.	Information Technology			666,452
57	Sub-total on page				190,501,629

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	JD POWER AND ASSOCIATES	Information Technology			513,759
2	JOHN ANDERSON CONSTRUCTION INC	Construction Contractor			8,361,269
3	JONES LANG LASALLE AMERICAS INC	Real Estate Services			33,679,320
4	K W REESE INC.	Construction Contractor			8,344,620
5	K&A ENGINEERING CONSULTING PC	Utility Construction			3,023,507
6	KDBF VENTURES LLC	Regulatory Services			444,000
7	KENT POWER INC.	Utility Services			679,411
8	K-LINE CONSTRUCTION LTD	Utility Construction			480,455
9	KPMG LLP	Accounting Services			935,869
10	KUBRA ARIZONA INC	Information Technology			576,375
11	KULBACKS INC	Utility Construction			533,043
12	L&S ENERGY SERVICES INC.	Engineering Consulting			280,331
13	LAKE MARINER DATA LLC	Technical Consulting			1,144,931
14	LAKELANDS CONCRETE PRODUCTS INC.	Utility Construction			419,602
15	LAND REMEDIATION INC.	Environmental Services			3,029,134
16	LANDIS & GYR TECHNOLOGY INC	Technical & Management Consulting			21,213,505
17	LECHASE CONSTRUCTION SERVICES LLC	Utility Construction			443,166
18	LEDGE CREEK DEVELOPMENT INC.	Construction Contractor			7,645,598
19	LEIDOS ENGINEERING LLC	Engineering Consulting			5,607,811
20	LEIDOS ENGINEERING OF NEW YORK P C	Engineering Consulting			497,090
21	LEWIS TREE SERVICE INC.	Environmental Services			27,333,895
22	LIFE TECHNOLOGIES CORPORATION	Regulatory Services			550,000
23	LIFESAVERS INC.	Utility Services			346,320
24	LIGHTSPEED TECHNOLOGIES	Information Technology			1,028,925
25	LIME ENERGY SERVICES COMPANY	Energy Efficiency Consulting			7,923,940
26	LINETEC SERVICES LLC	Utility Services			2,765,838
27	LINEVISION INC	Utility Construction			2,699,314
28	LIVINGSTON ENERGY GROUP LLC	Energy Efficiency Consulting			1,236,567
29	LOCKHEED MARTIN CORPORATION	Engineering Consulting			332,212
30	MARATHON STRATEGIES LLC	Technical & Management Consulting			434,294
31	MARSH USA INC	Security Solutions and Risk Mitigation Services			420,432
32	MASSACHUSETTS MATERIALS RESEARCH A	Utility Research			684,228
33	MASSACHUSETTS MATERIALS TECHNOLOG	Safety & Compliance Services			369,874
34	MCDONOUGH ELECTRIC CONST CORP	Construction Contractor			692,663
35	MCGRIFF INSURANCE SERVICES INC	Regulatory Services			373,814
36	MCKINSEY AND COMPANY INC UNITED STA	Business Consulting			572,130
37	MCPHEE ELECTRIC LTD	Construction Contractor			2,543,187
38	MEYER UTILITY STRUCTURES LLC	Utility Construction			2,565,299
39	MEYERS LANDSCAPING	Construction Contractor			597,452
40	MICHELS POWER INC	Utility Services			40,561,234
41	MICROSOFT CORPORATION	Information Technology			1,712,435
42	MICROSOFT ENTERPRISE SERVICES	Information Technology			5,759,154
43	MID CON ENERGY SERVICES INC	Utility Services			11,889,198
44	MILLER BROTHERS	Utility Services			322,355
45	MILLER ENVIRONMENTAL GROUP INC.	Environmental Services			315,411
46	MRC GLOBAL US INC	Steel Service			2,485,245
47	MSP REALTY LLC	Steel Service			531,782
48	MSR UTILITY MAINTENANCE CORP	Utility Services			677,272
49	MULCARE PIPELINE SOLUTIONS INC.	Utility Services			1,454,514
50	MULESOFT LLC	Information Technology			1,356,738
51	MYERS CONTROLLED POWER LLC	Utility Construction			2,658,345
52	N G GILBERT SERVICES LLC	Utility Services			595,268
53	NATIONAL TRAFFIC SERVICES	Accounting Services			1,473,285
54	NATURAL GAS SOLUTIONS METERS AR	Utility Services			787,677
55	NELSON ASSOC ARCHITECTURAL ENG PC	Engineering Consulting			895,758
56	NELSON TREE SERVICE INC.	Environmental Services			35,494,222
57	Sub-total on page				260,293,073

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	NETWORK MAPPING INC	Engineering Consulting			933,546
2	NEW NELLO OPERATING CO LLC	Utility Construction			751,354
3	NEW RIVER ELECTRICAL CORPORATION	Utility Construction			1,245,452
4	NIAGARA TRANSFORMER CORP	Utility Construction			2,874,813
5	NORTHEAST CONTROLS	Information Technology			643,425
6	NORTHEAST GAS ASSOCIATION	Safety & Compliance Services			554,513
7	NORTHEAST TRANSFORMER SERVICES INC	Utility Construction			1,369,022
8	NORTHEASTERN LAND SERVICES LTD	Business Consulting			2,794,458
9	NORTHERN CLEARING INC	Construction Contractor			40,231,233
10	NORTHERN TRANSFORMER CORPORATION	Utility Construction			854,483
11	NORTHLINE UTILITIES LLC	Construction Contractor			23,371,745
12	NOVATECH LLC	Utility Construction			260,446
13	NRC NY ENVIRONMENTAL SERVICES INC	Regulatory Services			11,239,924
14	NUCOR TOWERS & STRUCTURES INC	Engineering Consulting			2,386,271
15	O'CONNELL ELECTRIC CO. INC.	Electrical Services			33,476,087
16	OMICRON ELECTRONICS CORP USA	Utility Services			402,170
17	ONESOURCE RESTORATION LLC	Utility Services			5,153,971
18	OPEN TEXT INC.	Information Technology			698,777
19	ORACLE AMERICA INC.	Information Technology			6,330,269
20	OSI SOFT LLC	Information Technology			538,946
21	OSMOSE UTILITIES SERVICES INC	Utility Services			7,973,077
22	OTN SYSTEMS NV	Utility Construction			2,441,504
23	P SCHNEIDER AND ASSOCIATES PLLC	Legal Services			1,115,865
24	PALANTIR TECHNOLOGIES INC	Information Technology			647,116
25	PAR ELECTRIC CONTRACTORS INC	Utility Services			266,490
26	PARK STREET STRATEGIES	Technical & Management Consulting			589,489
27	PHH ARVAL	Real Estate Services			792,945
28	PHX GLENS FALLS LLC	Real Estate Services			1,188,089
29	PIERCE SERVICES INC.	Construction Contractor			860,321
30	PIONEER TRANSFORMERS LP	Utility Construction			332,693
31	PLUG POWER INC	Regulatory Services			512,314
32	PLUGIN STATIONS ONLINE LLC	Utility Services			276,308
33	PONTOON SOLUTIONS INC	Talent Acquisition			25,161,133
34	POWELL CONTROLS INC	Utility Construction			269,475
35	POWER & CONSTRUCTION GROUP INC.	Construction Contractor			5,537,202
36	POWER DELIVERY ALLIANCE LLC	Utility Services			4,504,715
37	POWER ENGINEERS CONSULTING INC.	Engineering Consulting			1,700,778
38	POWER PARTNERS LLC	Utility Construction			3,454,135
39	POWERGRID SERVICES LLC	Utility Services			618,741
40	POWERPLAN INC	Information Technology			279,073
41	PRAXIS RESEARCH PARTNERS LLC	Marketing Services			286,665
42	PRECISELY SOFTWARE INCORPORATED	Information Technology			582,879
43	PRECISION PIPELINE EQUIPMENT INC	Utility Construction			839,312
44	PRECISION PIPELINE SOLUTIONS LLC	Utility Services			465,777
45	PREMIER INFRASTRUCTURE & ENERGY LLC	Construction Contractor			12,640,808
46	PRICEWATERHOUSECOOPERS LLP	Accounting Services			420,609
47	PRIMARY SOURCE ELECTRIC LLC	Utility Services			2,448,467
48	PROLEC GE USA LLC	Utility Construction			8,903,147
49	PROLINE POWER LLC	Utility Services			256,138
50	PRYSMIAN CABLES AND SYSTEMS USA LLC	Information Technology			1,975,746
51	PTMW INC	Steel Service			255,831
52	PUBLIC UTILITIES MAINTENANCE INC.	Construction Contractor			3,704,467
53	PUBLICIS MEDIA COLLECTION ACCOUNT	Utility Services			346,339
54	QUALITY LINES INC	Utility Construction			8,079,337
55	QUALUS LLC	Technical Consulting			262,249
56	QUANTA TECHNOLOGY LLC	Engineering Consulting			530,666
57	Sub-total on page				236,630,805

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	QUARTER TURN RESOURCES INC	Utility Services			386,013
2	R J VALENTE GRAVEL INC.	Construction Contractor			808,385
3	R R DONNELLEY	Business Consulting			2,451,525
4	RAMBOLL AMERICAS ENGINEERING SOLUTIONS	Engineering Consulting			284,951
5	RDC COMMUNICATIONS	Utility Construction			288,712
6	RECONN HOLDINGS LLC	Utility Services			20,490,168
7	RECYCLE TRACK SYSTEMS INC	Utility Construction			319,698
8	RELTIO INC	Information Technology			327,780
9	RENAISSANCE 8 LLC	Regulatory Services			300,000
10	REPUBLIC SERVICES INC	Utility Services			1,059,391
11	RG VANDERWEIL ENGINEERS PC	Engineering Consulting			449,056
12	RIGGS DISTLER & COMPANY INC	Utility Services			880,505
13	RIGHT BROTHER AVIATION LLC	Aircraft Support			2,141,361
14	RISE ENGINEERING	Engineering Consulting			6,716,452
15	RITZ INSTRUMENT TRANSFORMERS INC	Utility Construction			924,806
16	ROMET LIMITED	Utility Construction			552,806
17	ROSEMOUNT INC.	Steel Service			495,447
18	ROYAL SMIT TRANSFORMERS	Utility Construction			5,350,919
19	RWE CLEAN ENERGY SOLUTIONS INC	Business Consulting			2,734,422
20	RYMEL INGENIERIA ELECTRICA SAS	Utility Construction			2,999,808
21	S & C ELECTRIC CO.	Utility Construction			599,880
22	SABRE TUBULAR STRUCTURES	Engineering Consulting			4,435,797
23	SALESFORCE.COM INC	Marketing Services			5,087,244
24	SAP AMERICA INC	Information Technology			843,639
25	SCHNEIDER ELECTRIC USA INC	Utility Services			540,819
26	SCHWEITZER ENGINEERING LABORATORIES	Technical Consulting			1,356,178
27	SCOTIA INDUSTRIAL PARK INC	Real Estate Services			264,121
28	SEDIVER USA INC	Utility Construction			299,744
29	SENECA NATION OF INDIANS	Regulatory Services			584,593
30	SENSUS USA INC	Utility Construction			626,484
31	SHANOR ELECTRIC SUPPLIES LLC	Utility Services			628,992
32	SHI INTERNATIONAL CORP	Information Technology			560,799
33	SIEMENS INDUSTRY INC.	Electrical and Industrial Power Management Solutions			829,159
34	SKY TESTING SERVICES INC.	Quality Testing Services			1,524,593
35	SMARTER GRID SOLUTIONS INC	Information Technology			383,943
36	SMPR TITLE AGENCY INC	Regulatory Services			692,303
37	SOFTWARE AG USA INC	Information Technology			277,018
38	SPE UTILITY CONTRACTORS LLC	Utility Construction			555,350
39	SPIRIT AND SANZONE REALTY CO INC	Facilities Services			1,902,795
40	STANTEC CONSULTING SERVICES INC	Technical Consulting			746,163
41	STAPLES ADVANTAGE	Information Technology			371,081
42	STAPLES BUSINESS ADVANTAGE	Logistic Service			390,858
43	STARTEK INC	Utility Services			1,865,836
44	STATE ELECTRIC CORP	Electrical Services			592,396
45	STATIC LINE LLC	Utility Services			627,021
46	STERLING INFOSYSTEMS INC	Information Technology			305,600
47	STORM SERVICES ENGINEERING LLC	Utility Services			3,963,530
48	STUART C IRBY CO.	Electrical Services			6,188,737
49	SUMMER FRIDAY LLC	Public Relation Services			834,398
50	SUMTER UTILITIES INC.	Utility Construction			1,552,914
51	SUN ENVIRONMENTAL CORP	Environmental Services			2,087,129
52	SWAGELOK WESTERN NEW YORK	Utility Services			523,512
53	SYNTAX SYSTEMS USA LP	Information Technology			1,290,343
54	SYRACUSE BLUEPRINT CO. INC.	Technical Consulting			283,820
55	SYRACUSE UTILITIES INC.	Utility Services			2,632,701
56	SYRACUSE UTILITIES LLC	Technical Consulting			4,294,716
57	Sub-total on page				100,506,411

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	SYSTEMS CONTROL	Engineering Consulting			3,746,845
2	T AND D RESORTS INC	Regulatory Services			277,982
3	T AND T LINE CONSTRUCTION LTD	Construction Contractor			334,537
4	TALLMAN EQUIPMENT CO INC	Utility Construction			363,446
5	TANIUM INC	Information Technology			310,024
6	TATA CONSULTANCY SERVICES LTD	Information Technology			935,538
7	TDW US INC	Construction Contractor			858,027
8	TEMPEST ENERGY LLC	Utility Services			8,906,200
9	TH KINSELLA INC	Utility Services			313,231
10	THAYER POWER AND COMMUNICATION	Utility Services			417,221
11	THE BOSTON CONSULTING GROUP INC	Business Consulting			1,283,499
12	THE BOSTON CONSULTING GROUP UK LLP	Business Consulting			833,559
13	THE DAVEY TREE EXPERT COMPANY	Environmental Services			2,918,743
14	THE L E MYERS CO INC	Utility Construction			337,936
15	THE NEFCO CORPORATION	Utility Construction			296,094
16	THE SEQUEL GROUP LLC	Information Technology			577,889
17	THE TRI M GROUP LLC	Utility Services			1,102,792
18	THEW ASSOCIATES PE-LS PLLC	Land Survey			988,205
19	THOUGHTWORKS INC	Information Technology			428,770
20	THREE PHASE LINE CONSTRUCTION INC	Utility Services			11,167,942
21	TOTAL PRODUCT SERVICES LLC	Utility Construction			434,324
22	TRACK STAR INTERNATIONAL INC	Information Technology			388,352
23	TRANSWAVE COMMUNICATIONS SYSTEMS	Engineering Consulting			250,329
24	TRC ENGINEERS INC	Environmental Services			784,975
25	TRC ENVIRONMENTAL CORP.	Environmental Services			9,494,361
26	TREE CARE OF NEW YORK LLC	Environmental Services			16,028,126
27	TRENCH LTD.	Engineering Consulting			601,139
28	TYNDALE CO. INC.	Facilities Services			1,421,975
29	UDIGNY INC	Safety & Compliance Services			646,208
30	UNIFRAX 1 LLC	Regulatory Services			250,000
31	UNITED CIVIL INC	Construction Contractor			4,452,556
32	UNITED WAY OF CENTRAL NEW YORK INC	Public Relation Services			367,503
33	UNIVERSAL PROTECTION SERVICE LP	Security Solutions and Risk Mitigation Services			1,439,514
34	UPSTATE NEW YORK MANAGEMENT	Facilities Services			295,020
35	US BANK	Regulatory Services			11,083,500
36	US TRAFFIC CONTROL INC	Safety & Compliance Services			1,374,840
37	USTWO LONDON LIMITED	Technical & Management Consulting			500,311
38	UTILITY CONSTRUCTION SPECIALISTS LL	Construction Contractor			5,466,146
39	UTILITY POLE SOLUTIONS INC	Steel Service			918,589
40	UTILITYAPI INC	Information Technology			306,850
41	VALIANT ENERGY SERVICES LLC	Utility Services			3,018,619
42	VANTRAN INDUSTRIES INC	Utility Construction			8,207,842
43	VERIZON	Information Technology			15,647,182
44	VERIZON WIRELESS	Information Technology			3,221,203
45	VHB ENGINEERING SURVEYING LANDSCAPE	Regulatory Services			260,902
46	VIP ENGINEERING AND ARCHITECTURE PL	Engineering Consulting			584,082
47	VISION UTILITIES INC	Utility Services			1,979,619
48	VMWARE INC	Information Technology			1,727,266
49	W W GRAINGER INC.	Utility Services			386,710
50	WAINSCRAF ASSOCIATES INC	Facilities Services			1,145,012
51	WAYPOINT TECHNOLOGY GROUP	Utility Construction			306,737
52	WEG TRANSFORMERS USA LLC	Utility Construction			7,893,862
53	WEST FLATS DAIRY PARTNERSHIP	Regulatory Services			302,210
54	WEST MONROE PARTNERS LLC	Technical & Management Consulting			494,077
55	WESTERN UNION FINANCIAL SERVICES	Collection agency			852,967
56	WHEELER TRIGG O'DONNELL LLP	Legal Services			442,287
57					
*	Sub-total on page				139,373,675
*					

CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES					
Line No.	Person or Organization	Description of Services	Basis of Charges	Utility Dept	Total Charges
1	WILLIAMS SCOTSMAN INC	Real Estate Services			497,765
2	WINDSTREAM	Information Technology			659,372
3	WIPRO LLC	Information Technology			4,606,581
4	WORKFORCE DEVELOPMENT CORPORATION	Public Relation Services			274,350
5	WRIGHT TREE SERVICE INC	Utility Vegetation Management Consulting			2,067,424
6	WRS ENVIRONMENTAL SERVICES INC	Environmental Services			3,439,506
7	XEXEC LIMITED	Talent Acquisition			1,238,692
8	XTREME POWERLINE CONSTRUCTION	Utility Construction			2,157,919
9	ZOOMINFO MIDCO LLC	Real Estate Services			1,073,939
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*	Sub-total on page				16,015,548
*	Grand Total page 24, 24A-H				1,389,199,682

Employee Protective Plans

Report a summary of each employee program in effect at any time during the year. This schedule is intended to cover pension, profit sharing, group life insurance, accident and sickness, medical, hospital, prescription drugs, guaranteed annual wage, severance pay, and any other plan maintained for employees (or retirees), but it is not intended to cover such a plan required by law, (e.g. social security).

For each plan report:

1. the identity thereof, and the employee group covered (e.g. management, non-management, executive officers, etc.)
2. whether the benefits are provided through an insurance carrier or directly by the company.
3. the total cost for the year.

Note: If any important change is made with respect to any such plan during the year, give brief particulars.

LIFE INSURANCE PLAN - These are various group term life insurance plans covering regular non-union and union employees as well as eligible retirees. Coverage is provided on a non-contributory basis at levels ranging from 1.5 times pay to 2 times pay depending on the plan. Eligible retirees receive continued coverage at a reduced level on a non-contributory basis.	2,533,213
MEDICAL CARE PLAN - Various medical plans available through local health plans and national programs that provide medical, prescription drug, and mental health benefits to eligible union and non-union employees and their eligible dependents, eligible retirees and surviving spouses and their eligible dependents and includes amounts charged to expense for OPEB's. These plans are contributory and are self-insured. Contributions vary by employee group, retiree group, and coverage selected.	69,685,038
NIAGARA MOHAWK PENSION PLAN - This is a non-contributory plan providing retirement allowances for eligible employees. The Plan is being funded through payments to a qualified Pension Trust Fund.	29,920,723
EMPLOYEE WELFARE PROGRAMS AND OTHER- These programs include expenses incurred in conducting employees' educational, recreational and other welfare programs. The programs provide services for both represented and non-represented employees, including transitional services, safety shoes, and eyeglasses. Employee contributions vary depending upon the service.	33,820,053
DENTAL PLAN - This consists of various self-insured dental plans available to regular full and part-time union and non-union employees. Coverage includes preventive, basic restorative, oral surgical benefits, major restorative, and orthodontic care. Non participating dentist fees are subject to reasonable and customary limits while participating dentists agree to accept negotiated charges.	1,393,361
Total	137,352,388

ANALYSIS OF PENSION COST

1. On lines 1-21 report the terms of the Pension Plan for the holding company or parent company; on lines 22-32 report details for the reporting company. If the reporting company has more than one pension plan, report each using separate forms.
2. Report on line 1 the actuarial present value of benefits determined as of a specific date during the calendar year according to the terms of a pension plan and based on employees' compensation and service to that date (salary progression is not considered in making this computation).
3. Report on line 2 the actuarial present value of all benefits attributed to employee service up to a specific date, based on the terms of the plan including salary progression factor for final pay and career average pay plans.
4. Report on line 3 the amount the pension plan could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on line 8 the discount rate which was used to calculate the obligations reported on Lines 1 and 2.
6. Report on Line 9 the expected long-term return on plan assets.
7. Report on line 14 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on line 17.
8. Report on lines 19 through 21 and lines 29 through 32 the number of persons covered by the plan at the beginning of the policy year.
9. Report on line lines 21 and 32 the numbers of persons having vested pension rights but who are no longer employed by the company and not yet drawing a pension allowance.
10. On line 22, the term "Minimum Required Contribution" shall mean the payment by the employer to its employees' pension fund necessary to meet the requirement set forth in the Employee Retirement Income Security Act of 1974.
11. On line 24, the term "Maximum Amount Deductible" shall mean the amount of pension expense that is allowable under Section 415 of the Internal Revenue Code.
12. Report on line 26 the dollar amount applicable to the reporting company which has been included in the amount on line 18.
13. Report on line 27 the dollar amount included on line 26 which has been capitalized.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each such revision on each of the amounts reported on Page **. Use a separate insert sheet if more space is required.

ANALYSIS OF PENSION COST (Continued)		
Line No.	Item (a)	Current Year (b)
<u>PLAN</u>		
1	Accumulated Benefit Obligation	\$ 625,220,705
2	Projected Benefit Obligation	\$ 635,404,249
3	Fair Value of Plan Assets	\$ 1,018,526,002
4	Unrecognized Transition Amount	\$ 0
5	Unrecognized Prior Service Costs	\$ 293,466
6	Unrecognized Gains or (Losses)	\$ (90,259,667)
7	Date of Valuation Reported on Lines 1 through 6	12/31/2023
8	Discount Rate	4.85%
9	Expected Long-Term Rate of Return on Assets	see note *
10	Salary Progression Rate (if applicable)	see note **
<u>Net Periodic Pension Cost:</u>		
11	Service Cost	\$ 24,122,037
12	Interest Cost	26,802,196
13	Actual Return on Plan Assets [(Gain) or Loss]	(58,225,435)
14	Deferral of Asset Gain or (Loss)	345,484
15	Amortization of Transition Amount	-
16	Amortization of Unrecognized Prior Service Cost	1,034,488
17	Amortization of Gains or Losses	2,071,753
18	Total Pension Cost	\$ (3,849,477)
19	Number of Active Employees Covered by Plan	3,576
20	Number of Retired Employees Covered by Plan	310
21	Number of Previous Employees Vested but Not Retired	939
<u>REPORTING COMPANY</u>		
22	Minimum Required Contribution	\$ 24,881,517
23	Actual Contribution*	\$ 112,961
24	Maximum Amount Deductible*	\$ 34,345,000
25	Benefit Payments	\$ (33,902,566)
26	Total Pension Cost	\$ (14,690,500)
27	Pension Cost Capitalized	\$ 11,428,876
28	Accumulated Pension Asset/(Liability) at Close of Year	\$ 439,423,132
29	Total Number of Company Employees at Beginning of Policy Year	4,412
30	Number of Active Employees Covered by Plan	3,234
31	Number of Retired Employees Covered by Plan	299
32	Number of Previous Employees Vested but Not Retired	879
<p>* Specify in the space below the reason(s) for any difference between the amounts reported on lines 23(b) and 24(b).</p> <p>* 4.75% expected long-term rate of return on assets for January 1, 2023 through March 31, 2023</p> <p>* 6.25% expected long-term rate of return on assets for April 1, 2023 through December 31, 2023</p> <p>** Salary Progression Rate: 4.30% (Non Union); 4.45% (Union)</p> <p>Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.</p>		

ANALYSIS OF PENSION SETTLEMENTS, CURTAILMENTS AND TERMINATIONS

1. Report the amount of gains or losses arising from employee termination benefits or settlements, partial settlements, curtailments or suspensions of pensions or pension obligations during the year. If none have occurred, state "none" on line 5. If they qualified as "small settlements" under SFAS-88 and the company elected not to recognize the gain or loss, state "none" on line 5 and complete the applicable sections on the bottom of the form. Use separate forms to report the effect of each event and, if the event affected more than one plan, use separate forms for each plan. These events include:

- a. purchases of annuity contracts.
- b. lump-sum cash payments to plan participants.
- c. other irrevocable actions that relieved the company or the plan of primary responsibility for a pension obligation and eliminates significant risks related to the obligation and assets.
- d. an event that significantly reduces the expected of years future service for present employees who are entitled to receive benefits from that plan or that eliminates the accrual of benefits for some or all of the future services of a significant number of those employees.

If this is the first year the company is subject to the reporting requirements of this schedule, complete separate forms for each reportable event having occurred since the company's adoption of SFAS-87 and include those forms in the current Annual Report.

2. On lines 1-15 report activities for the holding company or parent company; on line 16-18 report details for the reporting company.
3. Report on line 1 the amount of overfunding remaining (excess of plan assets, adjusted for accrued or prepaid pension costs, over the Pension Benefit Obligation), if any, from when the company first complied with SFAS-87. The amount should be adjusted by the year-to-date amortization.
4. Report on line 2 the actuarial gains and losses that occurred in prior fiscal years following compliance with SFAS-87 but have not yet been amortized. The amount should be adjusted by the year-to-date amortization.
5. Report on line 3 the actual return on plan assets (the sum of investment income and appreciation).
6. Report on line 4 the expected return on plan assets (a component of the current-year expense calculation, which should be prorated for the elapsed portion of the current year).
7. Report on line 6 the Pension Benefit Obligation (PBO) updated from the previous year-end figure to the settlement date. This amount should reflect the addition of a pro rata portion of the service cost and interest cost and the subtraction of benefit payments. It should also reflect any plan changes made during the year.
8. Convert the basis points and percentages reported on line 7 and 8 to their decimal equivalents before entering them in the formula on line 9.
9. Report on line 17 the applicable Federal income tax rate. Although no tax is currently payable on the gain and loss, it should be reflected because it represents a reduction of future pretax pension expense.

State separately below for each reportable event having occurred since the company's initial compliance with SFAS-87, and for which amortization of deferred gains or losses was not completed by December 31 of last year, the (1) type of event, e.g. settlement or curtailment, (2) date of occurrence, (3) amount of gain or loss originally deferred, (4) period of amortization specified by beginning and ending dates, and (5) amount of the current year's amortization.

ANALYSIS OF PENSION SETTLEMENTS, CURTAILMENTS AND TERMINATIONS (Continued)			
Line No.	ESTIMATE OF SETTLEMENT GAIN OR LOSS (a)	(b)	(c)
PLAN			
1	Unrecognized net asset		1. <u>0</u>
2	Unrecognized net actuarial gain or (loss)		2. <u>46,477,764</u>
	Year-to-date asset gain or (loss):		
3	Actual return	3. <u>0</u>	
4	Expected return	4. <u>0</u>	
5	Gain or (loss): (3)-(4)		5. <u>0</u>
	Year-to-date liability gain or (loss):		
6	PBO at settlement date	6. <u>(565,268,236)</u>	
7	Year-to-date increase (or decrease) in actuarial discount rate	7. <u>0</u>	basis points
8	Percentage decrease in PBO for each 100 basis-point increase in the discount rate	8. <u>0%</u>	
9	Liability gain or (loss): {(6) x (7) x (8)} x 100 -- see instructions		9. <u>0</u>
	Settlement gain or (loss):		
10	Accounting value of obligation which was settled	10. <u>(4,287,019)</u>	
11	Settlement cost (e.g., price of purchased annuity contract)	11. <u>(4,287,019)</u>	
12	Settlement gain or (loss): (10)-(11)		12. <u>0</u>
13	Total accumulated gain or (loss): (1)+(2)+(5)+(9)+(12)		13. <u>46,477,764</u>
14	Settlement ratio: (10)/(6)		14. <u>0.76%</u>
15	Pretax gain recognizable in current income: (13) x (14)		15. <u>354,484</u>
REPORTING COMPANY			
16	Portion of amount on line 15 allocated to reporting company		16. _____
	Tax-affected gain:		
17	Tax rate	17. _____	
18	Gain or (loss) after provision for income tax: 16 x [100% - (17)]		18. <u>0</u>
<p>Explain the basis of allocation used to derive the amount reported on line 16 from that reported on line 15:</p> <p>For the amount reported on line 16 specify:</p> <p>a. the amount recorded as income for the current year _____</p> <p>b. the amount deferred on the balance sheet _____</p> <p>c. amortization period for the deferred amount (specify beginning and ending dates). _____</p> <p>Briefly describe the event (e.g., settlement, curtailment or termination with short description of the change) and the date of its occurrence.</p> <p><u>This represents a qualified plan settlement on 12/31/2022 resulting from participant elected lump sum plan distributions.</u></p> <p>If the event involves the purchase of an annuity contract(s), state whether they are participating or nonparticipating contracts. If they are participating, explain the terms and state the cost difference between the contract(s) purchased and identical contracts without the participating feature.</p> <p>If the event qualified as a "small settlement" under SFAS 88, and the company elected not to recognize the gain or loss, state:</p> <p>a. number of employees affected _____</p> <p>b. the cost of the settlement _____</p> <p>c. the amount of PBO settled _____</p>			

ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS

1. Report on pages ** through **, the requested data concerning Postretirement Benefits Other than Pensions (OPEB). For these schedules, the measurement date, calculation of the data requested, and separate reporting for different types of OPEB plans shall be consistent with the disclosure requirements specified in SFAS-106 (Paragraphs 72-89). If the reporting company's OPEB benefits are provided through a joint plan with its parent company or holding company, report under the columnar heading "Total Company" the data applicable to the total plan (i.e., that of the parent or holding company). The columnar heading "New York State Jurisdiction" refers to the New York State jurisdictional operations of the reporting company, exclusive of amounts applicable to subsidiary companies which are subject to the Commission's jurisdiction but are separately reported.
2. The quantification of amounts reported on Lines 1 - 12 shall be as of the date reported on Line 13.
3. Report on Lines 1 - 3 the actuarial present value of benefits attributed employees' service rendered to the date reported on Line 13.
4. Report on Line 4 the amount the OPEB plan(s) could expect to receive for investments in a sale between a willing buyer and a willing seller, other than in a forced or liquidation sale.
5. Report on Lines 5 and 6, the amounts applicable to OPEB that are recorded in internal reserves, net of their related deferred income tax effect. For New York State Jurisdictional Operations, creation of an internal reserve was required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and OPEB" (issued September 7, 1993).
6. Report on Line 10 the amount of unrecognized net gain or loss (including plan asset gains and losses not yet reflected in the market-related value of the plan assets).
7. Report on Line 11 the amount of unrecognized net asset gain or loss not yet reflected in the market-related value of plan assets.
8. In certain instances, a portion of the New York State Jurisdiction OPEB internal reserve may not be subject to the accrual of interest (e.g. in the company's last rate case a portion of the reserve may have been used to reduce rate base). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
9. Report on Line 14 the discount rate which was used to calculate the obligations reported on Lines 1-3.
10. Report on Line 15 the expected long-term return on plan assets reported on Line 4.
11. Report on Line 21 the net asset gain or loss deferred during the reporting year for later recognition. Do not include in this amount amortization of previously deferred gains or losses as these amounts are to be reported on Line 24.
12. The amount reported on Line 24 is to include the amortization of gains and losses arising from changes in assumptions.

For each plan, specify and explain in the space below any accounting changes or changes in assumptions or elected options made during the reporting year. Quantify the effects of each revision on each of the amounts reported on Page **. Use a separate insert sheet if more space is necessary.

ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)		
Line No.	Item (a)	Total Company (b)
	<u>ANALYSIS OF OPEB COSTS</u>	
	Accumulated Benefit Obligation Attributable to:	
1	Retirees Covered by the Plan	\$ (A)
2	Other Fully Eligible Plan Participants	\$ (A)
3	Other Active Plan Participants	\$ (A)
4	Fair Value of Plan Assets Held in an Exterior Fund or Trust	\$ 1,467,868,117
	Plan Assets Held in an Internal Reserve (net of tax):	
5	New York State Jurisdiction	\$ 0
6	Other	\$ 0
7	Other Plan Assets (Specify)	\$ 0
8	Unrecognized Transition Obligation	\$ 0
9	Unrecognized Prior Service Costs	\$ 0
10	Unrecognized Gains or (Losses)	\$ 501,448,376
11	Gains or (Losses) Unrecognized in Market Related Value of Assets	\$ 0
12	NYS Jurisdiction Internal Reserve Balance Subject to Accrual of Interest (net of tax)	\$ 0
13	Date of Valuation for Amounts Reported on Lines 1 - 12.	12/31/2023
14	Discount Rate	4.85%
15	Expected Long-Term Rate of Return on Assets (Exterior Fund)	(B)
16	Interest Rate Applied to NYS Jurisdiction Internal Reserve Balance	7.66%
17	Salary Progression Rate (if applicable)	see note **
	<u>NET PERIODIC OPEB COST</u>	
18	Service Cost	\$ 10,511,293
19	Interest Cost	56,993,688
20	Actual Return on Plan Assets [(Gain) or Loss]	(86,822,621)
21	Deferral of Asset Gain or (Loss)	0
22	Amortization of Transition Amount	0
23	Amortization of Unrecognized Prior Service Cost	0
24	Amortization of (Gains) or Losses from Earlier Periods	(51,664,043)
25	(Gain) or Loss Due to a Temporary Deviation From a Substantive Plan	0
26	Net Periodic OPEB Cost	\$ (70,981,683)
	NOTE:	
	(A) This information is no longer a required disclosure under SFAS 132. Total APBO as of 12/31/2023 \$1,228,661,198	
	(B) 5.00 percent expected long-term rate of return on union assets and 6.25 percent expected long-term rate of return on nonunion assets for January 1, 2023 through March 31, 2023	
	(B) 5.50 percent expected long-term rate of return on union assets and 6.75 percent expected long-term rate of return on nonunion assets for April 1, 2023 through December 31, 2023	
	** Salary Progression Rate: 4.30% (Non Union); 4.45% (Union)	
	Note: It is acceptable to provide a specific reference to the information already contained in the notes to the financial statements.	

ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)

1. Report on Line 3 items such as transfers of excess pension funds from the company's pension trust fund to an account set up under Section 401(h) of the Internal Revenue Code.
2. Report on Line 5 items of income (e.g., dividends and interest).
3. The amount reported on Line 9 should be the same amount as that reported on Line 4 on Page 31.

Line No.	Item (a)	Total Company (b)
EXTERNALLY HELD OPEB DEDICATED FUNDS OR TRUSTS		
1	Fair Value of Plan Assets at Beginning of Period	\$1,363,012,917
Contributions to the Fund:		
2	Deposits of Company Funds	4,931,359
3	Transfers from Pension Related Funds	
4	Other *	
5	Income or (Loss) Earned on Fund Assets	172,192,824
6	Capital Appreciation or (Depreciation) of Fund Assets	
7	Cost Benefits Paid from the Fund To or For Plan Participants	(72,268,983)
8	Other Expenses Paid By the Fund **	
9	Fair Value of Plan Assets at End of the Period	\$1,467,868,117

* Specify the source of any amount reported on Line 4.

** Specify the type and amount of any expenses reported on Line 8.

ANALYSIS OF OPEB COSTS, FUNDING AND DEFERRALS (Continued)

1. The data requested on Lines 1 through 12 are for the internal reserve, the establishment of which is required by the Commission's "Statement of Policy and Order Concerning the Accounting and Ratemaking Treatment for Pensions and Postretirement Benefits Other Than Pensions" (Case 91-M-0890, issued and effective September 7, 1993). The amounts reported below are to be consistent with the definitions and intent contained in that Statement.
2. The "rate allowance" to be reported on Line 2 is the amount which was projected to be charged to expense accounts (i.e., not charged to construction, depreciation, nor the rate base allowance related to capitalized OPEB costs) in the company's latest rate proceeding, adjusted to actual applicable sales as per the above Policy Statement.
3. The amount reported on Line 9 less the amount on Line 10 should total the amount reported on Line 5 of Page 33.
4. In certain instances, a portion of the OPEB internal reserve may not be subject to the accrual of interest (e.g., in the company's last rate case, a portion of the reserve may have been used as a rate base reduction). Report on Line 12 the balance of the reserve, net of its related deferred income tax effect, which is subject to the accrual of interest.
5. The Commission's September 7, 1993 Policy Statement on pensions and OPEB stated that, except under certain circumstances, the difference between 1) the rate allowance for OPEB expense, plus any pension related or other funds or credits the company is directed to use for OPEB purposes, and 2) OPEB expense determined as required therein, are to be deferred for future recovery. Report on Lines 13 through 17 the amounts relating to this requirement.

Line No.	Item (a)	New York State Jurisdiction (b)
OPEB RELATED ASSETS RECORDED IN AN INTERNAL RESERVE		
1	Balance in Internal Reserve at Beginning of the Period - [(Debit) / Credit]	(11,494,811)
2	Amount of the Company's Latest Rate Allowance for OPEB Expense	1,564,500
3	Amount of OPEB costs actually charged to Construction	4,880,209
4	Pension Related or Other Funds or Credits this Commission Directed the Company to Use for OPEB Purposes	0
5	Interest Accrued on Fund Balance	(5,526,701)
6	Cost Benefits Paid to or for Plan Participants	264,073
7	Amount Transferred to an External OPEB Dedicated Fund	17,944,045
8	Other Debits or Credits to the Internal Reserve	0
9	Balance in Internal Reserve at End of the Period	3,125,188
10	Balance of Deferred Income Tax Applicable to the Internal Reserve	10,756,502
11	Interest Rate Applied to Internal Reserve Balances	2,874,944
12	Internal Reserve Balance Subject to Accrual of Interest (net of tax)	7.66%
ACCUMULATED DEFERRED OPEB EXPENSE		
13	Accumulated Deferred Balance Beginning of Period - [Debit / (Credit)]	(190,496,989)
14	Deferral Applicable to Current Year Variation	(78,214,024)
15	Amortization of Previous Deferrals	0
16	Accumulated Deferred Balance at End of Period	(268,711,013)
17	Balance of Deferred Income Tax Applicable to Deferred OPEB Expense at the End of Period	
* Briefly explain any amounts reported on Line 8.		
* To true up the calculation for items		

SALES OF ELECTRICITY BY COMMUNITIES

1. Report below the information called for concerning sales of electricity in each community with a population of 50,000 or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. If reporting is not by communities, the territory embraced within the reported area shall be indicated. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs.

LINE NO.	COMMUNITY (a)	RESIDENTIAL SALES (Account 440)			COMMERCIAL AND INDUSTRIAL SALES (Account 442)		
		OPERATING REVENUES (b)	KILOWATT - HOURS SOLD (c)	AVG. NO. OF CUST. PER MO. (d)	OPERATING REVENUES (e)	KILOWATT - HOURS SOLD (f)	AVG. NO. OF CUST. PER MO. (g)
1							
2	Cities:						
3	Albany	43,239,855	219,651,497	38,376	36,896,895	348,170,960	4,611
4	Buffalo	100,460,888	549,103,046	104,338	30,566,202	272,025,938	7,025
5	Schenectady	30,609,064	158,692,061	25,469	8,817,979	65,092,423	2,176
6	Syracuse	54,721,384	330,365,537	52,569	29,856,314	267,292,505	4,891
7	Utica	23,464,821	143,352,952	23,144	9,745,912	79,046,396	2,162
8	Troy	7,286,249	37,730,364	5,775	1,396,146	10,845,631	479
9							
10	Towns:						
11	Amherst	56,712,697	330,932,892	46,737	11,138,526	90,720,220	2,861
12	Cheektowaga	9,460,817	53,496,136	9,380	4,069,875	40,391,117	425
13	Clay	31,141,909	187,850,490	22,220	10,169,938	108,446,689	1,112
14	Colonie	42,527,411	222,409,845	28,429	17,791,169	125,093,186	3,142
15	Hamburg	11,560,148	67,590,165	9,268	1,799,709	16,423,892	412
16	Tonawanda	26,472,148	150,978,276	24,480	4,743,555	44,121,185	1,367
17							
18	Balance of Territory	1,445,474,026	8,297,911,364	1,025,931	323,060,258	3,071,898,336	93,134
19							
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45							
46	TOTALS	1,883,131,417	10,750,064,625	1,416,116	490,052,478	4,539,568,478	123,797

SALES OF ELECTRICITY BY COMMUNITIES (Continued)

2. The information to be shown below should be on the same basis as provided in Schedule entitled "Electric Operating Revenues", pages 300-301.
3. The totals for Accounts 440, 442, 444, and 445 should agree with the amounts for those accounts shown in Schedule entitled "Electric Operating Revenues".

PUBLIC STREET AND HIGHWAY LIGHTING (Account 444)			OTHER SALES TO PUBLIC AUTHORITIES (Account 445)			TOTAL			LINE NO.
OPERATING REVENUES (h)	KILOWATT - HOURS SOLD (i)	AVG. NO. OF CUST. PER MO. (j)	OPERATING REVENUES (k)	KILOWATT - HOURS SOLD (l)	AVG. NO. OF CUST. PER MO. (m)	OPERATING REVENUES (n)	KILOWATT - HOURS SOLD (o)	AVG. NO. OF CUST. PER MO. (p)	
									1
									2
486,544	2,460,142	89				80,623,294	570,282,599	43,076	3
419,511	2,026,348	603				131,446,601	823,155,332	111,966	4
51,542	87,444	36				39,478,585	223,871,928	27,681	5
830,126	5,251,346	257				85,407,824	602,909,388	57,717	6
128,873	607,601	152				33,339,606	223,006,949	25,458	7
(140,425)	(1,053,411)	95				8,541,970	47,522,584	6,349	8
									9
									10
43,162	213,907	98				67,894,385	421,867,019	49,696	11
573	2,663	1				13,531,265	93,889,916	9,806	12
998,700	938,935	12				42,310,547	297,236,114	23,344	13
25,906	150,407	4				60,344,486	347,653,438	31,575	14
589	2,836	1				13,360,446	84,016,893	9,681	15
23,697	155,167	29				31,239,400	195,254,628	25,876	16
									17
10,389,993	25,984,553	1,423				1,778,924,277	11,395,794,253	1,120,488	18
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13,258,791	36,827,938	2,800	-	-	-	2,386,442,686	15,326,461,041	1,542,713	46

NYPSC 182-94

DATA BY TERRITORIAL SUBDIVISIONS-ELECTRIC

Report the indicated breakdown of operating revenue deductions and plant investment applicable respectively to accounting divisions and cost areas. Accounts, or groups of accounts, which may be kept on a company-wide basis on order of the Commission should be shown as separate single items. If the boundaries of a "cost area" are not apparent from entries in column (f), or are not otherwise a matter of record with the Commission, a reasonably complete description should be furnished. No breakdown by primary accounts is required for columns (g) and (h).

Accounting Divisions

Line No.		Operations and Maintenance (Acct. 401 - 402.1) (b)	Depreciation Expense (Acct. 403) (c)	Other Amortization (Acct. 404 - 407) (d)	Taxes Other Than Income Taxes (Acct. 408) (e)
1	One Accounting Division				
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16					
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19					
20					
21	Totals	\$0	\$0	\$0	\$0

Cost Areas

Line No.		Types of Segregated Plant (g)	Book Cost (h)
22	One Cost Area See pages 204 - 207 of this report.		
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42			
43		Total	\$0

DISTRIBUTION SYSTEM

1. Report the indicated particulars of the electric distribution system as of the end of the year, including street and highway lighting system.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be at the discretion of, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivision.
3. Entries in column (b) may be based on estimates and those in column (c) should exclude switching and voltage regulator stations. Entries in columns (d) and (e) should not include services.

Line No.	Distribution Area (a)	Maximum Coincident Demand - kW. (b)	Power Units (See instructions) (c)
1	<p>Company's Entire System</p> <p>Item 4</p> <p>The distribution system may be considered as falling into three principal categories: (1) overhead, or overhead combined with underground, primary and secondary circuits providing feed to residential and small commercial loads in general urban, suburban and rural areas; (2) overhead, underground or combined, primary and secondary circuits providing feed to large commercial and industrial loads in concentrated urban and suburban areas; (3) primary underground circuits providing feed to underground secondary network systems to serve commercial loads in heavily concentrated urban areas.</p> <p>1. General Urban, Suburban and Rural Residential Radial Systems.</p> <p>(A) The primary voltages in these systems range from 2,400 volts to 13,200 volts. 13,200 volt grounded wire is standard for new construction. Secondary voltage is predominantly 120/240 volts.</p> <p>(B) Primary wire sizes run from No. 6 AWG COPPER TO 336.4 kcmil aluminum depending on load density, distances involved and year installed.</p> <p>(C) Secondary conductors are No. 2 AWG copper through 336.4 kcmil aluminum and services are No. 6 AWG copper through 336.4 kcmil aluminum</p> <p>2. Large Commercial and Industrial Radial Systems.</p> <p>(A) Primary voltages range from 2,400 to 13,200 volts. Secondary voltages range from 120/240 to 480 volts.</p> <p>(B) Primary wire sizes run from No 2 AWG to 750 kcmil or equivalent. Secondary wire sizes run from No. 2 AWG or 500 kcmil copper or equivalent</p> <p>3. Secondary Network Systems.</p> <p>Large industrial customers are fed directly from the transmission system.</p> <p>(A) These systems are supplied at primary voltages ranging from 4,160 volts to 34,500 volts.</p> <p>(B) The secondary mains operate at 120/208 volts with No. 4/0 Awg to 500 kcmil copper conductors sizes, often with several conductors in parallel.</p> <p>(C) Spot networks for larger users are operated at 277/480 volts with secondary mains of 500 kcmil copper conductor paralleled as required.</p>	6,450,971	680
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54	TOTALS	6,450,971	680

DISTRIBUTION SYSTEM (Continued)

4. Show hereunder a brief general statement in description of the distribution system. Indicate particularly the range of operating voltages and the sizes of wire generally used for different purposes (primaries, secondaries, services, etc.) and under differing circumstances. Show also the approximate percentages of network system, of rural lines, of direct current facilities, and of alternating current service rendered at other than a 60-cycle frequency. Identify exceptions to customary practices (i.e. the last two items in the preceding sentence) with applicable distribution areas.

Miles of Conductor		Miles of Duct (f)	Number of Services		Number of Connected Meters (i)	Street and Highway Lighting			Line No.
Overhead (d)	Underground (e)		Overhead (g)	Underground (h)		Miles of Conductor		Number of Lights (l)	
						Overhead (j)	Underground (k)		
85,930	10,659	-	1,001,684	132,440	1,743,697	570	1,895	269,257	1
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85,930	10,659	0	1,001,684	132,440	1,743,697	570	1,895	269,257	54

NYPSC 182-78

GAS PLANT IN SERVICE (Accounts 101, 102, 103, and 106)

- 1 Report below the original cost of gas plant in service according to the prescribed accounts.
- 2 In addition to Account 101, Gas Plant in Service (Classified), this schedule includes Account 102, Gas Plant Purchased or Sold; Account 103, Experimental Gas Plant Unclassified; and Account 106, Completed Construction Not Classified--Gas.
- 3 Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 4 Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 5 Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) reversals of tentative distributions of prior year's unclassified retirements. Attach supplemental statement showing the account distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Account 101 and 106 will avoid serious omissions of respondent's reported amount for plant actually in service at end of year.
- 6 Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102. In showing the clearance of Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits to primary account classifications.
- 7 For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirements of these pages.
- 8 For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date of such filing.

LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	TRANSFERS (e)	ADJUSTMENTS (f)	BALANCE END OF YEAR (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	-					-
3	(302) Franchises and Consents	3,149	-	-	-	-	3,149
4	(303) Miscellaneous Intangible Plant	1,769,650	-	-	-	-	1,769,650
5	TOTAL Intangible Plant	1,772,799	-	0	0	0	1,772,799
6	2. PRODUCTION PLANT						
7	Natural Gas Production and Gathering Plant						
8	(325.1) Producing Lands						-
9	(325.2) Producing Leaseholds						-
10	(325.3) Gas Rights						-
11	(325.4) Rights-of-Way						-
12	(325.5) Other Land and Land Rights						-
13	(326) Gas Well Structures						-
14	(327) Field Compressor Station Structures						-
15	(328) Field Meas. and Reg. Station Structures						-
16	(329) Other Structures						-
17	(330) Producing Gas Wells - Well Construction						-
18	(331) Producing Gas Wells - Well Equipment						-
19	(332) Field Lines						-
20	(333) Field Compressor Station Equipment						-
21	(334) Field Meas. and Reg. Station Equipment						-
22	(335) Drilling and Cleaning Equipment						-
23	(336) Purification Equipment						-
24	(337) Other Equipment						-
25	(338) Unsuccessful Explor. & Develop. Costs						-
26	(339) Asset Retirement Costs for Natural Gas Production and Gathering Plant						-
27	TOTAL Production and Gathering Plant	0	0	0	0	0	0
28	Products Extraction Plant						
29	(340) Land and Land Rights						-
30	(341) Structures and Improvements						-
31	(342) Extraction and Refining Equipment						-
32	(343) Pipe Lines						-
33	(344) Extracted Products Storage Equipment						-
34	(345) Compressor Equipment						-
35	(346) Gas Meas. and Reg. Equipment						-
36	(347) Other Equipment						-
37	(348) Asset Retirement Costs for Products Extraction Plant						-
38	TOTAL Products Extraction Plant (Enter Total of lines 29 thru 37)	0	0	0	0	0	0
39	TOTAL Nat. Gas Production Plant (Enter Total of lines 27 and 38)	0	0	0	0	0	0
40	Mfd. Gas Prod. Plant (Submit Suppl. Statement)						
41	TOTAL Production Plant (Enter Total of lines 39 and 40)	\$0	\$0	\$0	\$0	\$0	\$0

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	TRANSFERS (e)	ADJUSTMENTS (f)	BALANCE END OF YEAR (g)
42	3. NATURAL GAS STORAGE AND PROCESSING PLANT						
43	Underground Storage Plant						
44	(350.1) Land						-
45	(350.2) Rights-of-Way						-
46	(351) Structures and Improvements						-
47	(352) Wells						-
48	(352.1) Storage Leaseholds and Rights						-
49	(352.2) Reservoirs						-
50	(352.3) Non-recoverable Natural Gas						-
51	(353) Lines						-
52	(354) Compressor Station Equipment						-
53	(355) Measuring and Reg. Equipment						-
54	(356) Purification Equipment						-
55	(357) Other Equipment						-
56	Asset Retirement Costs for Underground Storage Plant						-
57	TOTAL Underground Storage Plant	0	0	0	0	0	0
58	Other Storage Plant						
59	(360) Land and Land Rights						-
60	(361) Structures and Improvements						-
61	(362) Gas Holders						-
62	(363) Purification Equipment	1,605					1,605
63	(363.1) Liquefaction Equipment						-
64	(363.2) Vaporizing Equipment						-
65	(363.3) Compressor Equipment						-
66	(363.4) Measuring and Reg. Equipment						-
67	(363.5) Other Equipment						-
68	(363.6) Asset Retirement Costs for Other Storage Plant						-
69	TOTAL Other Storage Plant	1,605	0	0	0	0	1,605
70	Base Load Liquefied Natural Gas Terminating and Processing Plant						
71	(364.1) Land and Land Rights						-
72	(364.2) Structures and Improvements						-
73	(364.3) LNG Processing Terminal Equipment						-
74	(364.4) LNG Transportation Equipment						-
75	(364.5) Measuring and Regulating Equipment						-
76	(364.6) Compressor Station Equipment						-
77	(364.7) Communications Equipment						-
78	(364.8) Other Equipment						-
79	Asset Retirement Costs for Base Load Liquefied						-
80	(364.9) Natural Gas Terminating and Processing Plant						-
81	TOTAL Base Load Liquefied Natural Gas, Terminating and Processing Plant	0	0	0	0	0	0
82	TOTAL Nat. Gas Storage and Proc. Plant	1,605	0	0	0	0	1,605
83	4. TRANSMISSION PLANT						
84	(365.1) Land and Land Rights	5,750,130					5,750,130
85	(365.2) Rights-of-Way	0					-
86	(366) Structures and Improvements	3,165,356	0	0			3,165,356
87	(367) Mains	293,094,104	34,376,149	(950,594)			326,519,659
88	(368) Compressor Station Equipment	0					-
89	(369) Measuring and Reg. Station Equipment	43,057,100	3,899,845	(8,944)			46,948,001
90	(370) Communication Equipment	0					-
91	(371) Other Equipment	-					-
92	(372) Asset Retirement Costs for Transmission Plant	-					-
93	TOTAL Transmission Plant	\$345,066,690	\$38,275,994	(\$959,538)	\$0	\$0	\$382,383,146
94							

GAS PLANT IN SERVICE (Continued)							
LINE NO.	ACCOUNT (a)	BALANCE BEGINNING OF YEAR (b)	ADDITIONS (c)	RETIREMENTS (d)	TRANSFERS (e)	ADJUSTMENTS (f)	BALANCE END OF YEAR (g)
95	5. DISTRIBUTION PLANT						
96	(374) Land and Land Rights	3,959,817	1,760,036	-			5,719,853
97	(375) Structures and Improvements	6,685,844	748,597	(14,186)			7,420,255
98	(376) Mains	1,316,467,701	75,666,335	(1,591,347)	(1)		1,390,542,688
99	(377) Compressor Station Equipment	-					0
100	(378) Meas. and Reg. Sta. Equip. - General	107,978,657	32,821,667	(857,600)			139,942,724
101	(379) Meas. and Reg. Sta. Equip. - City Gate	-					0
102	(380) Services	932,148,595	55,290,017	(2,949,787)	-		984,488,825
103	(381) Meters	113,498,966	6,033,268	(1,791,398)	-		117,740,836
104	(382) Meter Installations	140,260,758	16,092,045	(1,197,839)	-		155,154,964
105	(383) House Regulators	7,655,234	-	-	-		7,655,234
106	(384) House Reg. Installations	6,345,055	-	-	-		6,345,055
107	(385) Industrial Meas. and Reg. Sta. Equipment	5,101,311	-	-	-		5,101,311
108	(386) Other Prop. on Customers' Premises						0
109	(387) Other Equipment						0
110	(388) Asset Retirement Costs for Distribution Plant	3,831,709	534,923	(517,780)		(399,440)	3,449,412
111	TOTAL Distribution Plant	2,643,933,647	188,946,888	(8,919,937)	(1)	(399,440)	2,823,561,157
112	6. GENERAL PLANT						
113	(389) Land and Land Rights	-					-
114	(390) Structures and Improvements	652,699	-	-			652,699
115	(391) Office Furniture and Equipment	-	-	-			0
116	(392) Transportation Equipment	-					0
117	(393) Stores Equipment	-					0
118	(394) Tools, Shop and Garage Equipment	29,830,145	2,221,429	(774,529)			31,277,045
119	(395) Laboratory Equipment	15,655	-	(9,395)			6,260
120	(396) Power Operated Equipment	-					0
121	(397) Communication Equipment	57,658,956	1,208,597	(28,235)			58,839,318
122	(398) Miscellaneous Equipment	3,233,262	496,405	(92,790)			3,636,877
123	Subtotal	91,390,717	3,926,431	(904,949)	-	-	94,412,199
124	(399) Other Tangible Property*	62,528	-	-			62,528
125	(399.1) Asset Retirement Costs for General Plant						-
126	TOTAL General Plant	91,453,245	3,926,431	(904,949)	-	-	94,474,727
127	TOTAL (Accounts 101 and 106)	3,082,227,986	231,149,313	(10,784,424)	(1)	(399,440)	3,302,193,434
128	Gas Plant Purchased**						-
129	(Less) Gas Plant Sold**						-
130	Experimental Gas Plant Unclassified						-
131	TOTAL Gas Plant in Service	3,082,227,986	231,149,313	(10,784,424)	(1)	(399,440)	3,302,193,434

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ACCUMULATED PROVISIONS FOR DEPRECIATION OF GAS PLANT IN SERVICE (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 14, column (c) and that reported for gas plant in service, pages 60-62, column (d) exclusive of retirements of nondepreciable property.
3. The provisions of account 108 of the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.
5. At lines 7 and 14, add rows as necessary to report all data. Additional rows should be numbered in sequence, e.g., 7.01, 7.02, etc.

LINE NO.	A. BALANCES AND CHANGES DURING YEAR ITEM (a)	TOTAL (c+d+e) (b)	GAS PLANT IN SERVICE (ACCOUNT 108) (c)	GAS PLANT HELD FOR FUTURE USE (d)	GAS PLANT LEASED TO OTHERS (e)
1	Balance beginning of year	1,064,882,081	1,064,882,081		
2	Depreciation provisions for year, charged to:				
3	(403) Depreciation expense	92,658,606	92,658,606		
4	(403.1) Depreciation expense for Asset Retirement Costs	0	-		
5	(413) Exp. of Gas Plt. Leas. to Others	0			
6	Transportation expenses - clearing	0			
7	Other clearing accounts	0			
8	Other accounts (specify):	0			
9	Common Depr allocation	1,192,613	1,192,613		
10	NIMO Make Whole	0			
11	ROUA	0			
12					
13	Total depreciation provisions for year	93,851,219	93,851,219	0	0
14	Net charges for plant retired:				
15	Book cost of plant retired	10,266,644	10,266,644		
16	Cost of Removal	9,873,612	9,873,612		
17	Salvage (credit)	(18,262)	(18,262)		
18	Net charges for plant retired	20,121,994	20,121,994	0	0
19	Other debit or credit items (describe):				
20	ARO Provision	(718,145)	(718,145)		
21	ARO Adjustment	99,504	99,504		
22	Common Depr allocation	(1,192,613)	(1,192,613)		
	Book Cost of Asset Retirement Costs	(517,780)	(517,780)		
23	Gain or Loss	289,783	289,783		
24	ROUA	(10,585,247)	(10,585,247)		
25	Balance end of year	1,125,986,808	1,125,986,808	0	0
B. BALANCES AT END OF YEAR ACCORDING TO FUNCTIONAL CLASSIFICATIONS					
25	Production - Manufactured Gas	\$0			
26	Production and Gathering - Natural Gas	0			
27	Products Extraction - Natural Gas	0			
28	Underground Gas Storage	0			
29	Other Gas Storage	803	803		
30	Base Load LNG Terminating and Procurement	0			
31	Transmission	71,017,388	71,017,388		
32	Distribution	996,463,463	996,463,463		
33	General	58,505,154	58,505,154		
34	Total	1,125,986,808	1,125,986,808	\$0	\$0

GAS OPERATING REVENUES (Account 400)

1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (e), (g), (h) and (i). Unbilled revenues and Dth related to unbilled revenues need not be reported separately as required in the annual version of these pages.
2. Report below gas operating revenues for the year for each account.
3. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
4. Number of customers, columns (h) and (i), should be reported on the basis of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of twelve figures at the close of each month. If customer count in the residential and commercial classifications includes customers counted more than once because of special services, such as space heating, etc., indicate in a footnote the number of such duplicate customers included in each of the two service classifications.
5. If increase or decrease from preceding year columns (e), (g) and (i) are not derived from previously reported figures, explain any inconsistencies in a footnote.
6. Quantities of natural gas sold should be reported in Dth. If billings are on a therm basis, the B.t.u. content of the gas sold should be given, and the sales converted to Dth. for the purpose of this report.
7. Disclose amounts of \$250,000 or greater in a footnote for accounts 488 and 495.
8. Commercial and Industrial Sales, Account 481, should be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent.
9. For lines 3, 4, 5 and 6, see pages 70 and 71 for amounts relating to unbilled revenue by accounts.
10. Include unmetered sales. Provide details of such sales in a footnote.

Line No.	Account Title (a)	Total Operating Revenues (b)	From Manufactured Gas (c)	Revenues from Natural Gas		Dth. of Natural Gas		Average Number of Natural Gas Customers Per Month	
				Amount for Year (d)	Amount for Previous Year (e)	Amount for Year (f)	Amount for Previous Year (g)	Number for Year (h)	Number for Previous Year (i)
1	SALES OF GAS								
2	Bundled								
3	(480) Residential Sales	\$ 536,396,917		\$ 536,396,917	\$ 552,750,352	45,301,803	46,692,917	561,662	543,570
4	(481) Commercial and Industrial Sales								
5	Small (or Commercial) (See Instr. 8)	\$ 106,391,373		\$ 106,391,373	\$ 133,952,416	12,372,494	13,375,028	35,254	34,133
6	Large (or Industrial) (See Instr. 8)	\$ 717,767		\$ 717,767	\$ 858,020	94,796	116,922	83	83
7	(482) Other Sales-Public Authorities								
8	(484) Interdepartmental Sales								
9	TOTAL Sales to Ultimate Consumers	\$ 643,506,057	\$ -	\$ 643,506,057	\$ 687,560,788	57,769,093	60,184,867	596,999	577,786
10	(483) Sales for Resale	\$ 7,960,116		\$ 7,960,116	\$ 18,357,015	1,780,724	2,426,627	2	5
11	Total Sales of Gas	\$ 651,466,173	\$ -	\$ 651,466,173	\$ 705,917,803	59,549,817	62,611,494	597,001	577,791
12	Less (496) Provision for Rate Refunds								
13	TOTAL Revenues Net of Provision for Refunds	\$ 651,466,173	\$ -	\$ 651,466,173	\$ 705,917,803	59,549,817	62,611,494	597,001	577,791
14	OTHER OPERATING REVENUES								
15	(487) Forfeited Discounts	\$ 3,792,425		\$ 3,792,425	\$ 3,740,405				
16	(488) Misc. Service Revenues	\$ 38,382		\$ 38,382	\$ 31,033				
17	(490) Sales of Prod. Ext. from Nat. Gas								
18	(491) Rev. from Nat. Gas Proc. by Others								
19	(492) Incidental Gas & Oil Sales								
20	(493) Rent from Gas Property			\$ -	\$ -				
21	(494) Interdepartmental Rents								
22	(495) Other Gas Revenues	\$ 7,948,396		\$ 7,948,396	\$ 7,055,393				
23	Transportation of Gas of Others								
24	(489.1) Gathering Facilities								
25	(489.2) Transmission Facilities								
26	(489.3) Distribution Facilities*								
27	Residential Sales	\$ 18,630,289		\$ 18,630,289	\$ 25,631,625	3,165,623	5,204,013	29,594	45,748
28	Commercial and Industrial Sales								
29	Small (or Commercial) (See Instr. 8)	\$ 54,846,065		\$ 54,846,065	\$ 48,828,336	43,320,889	42,968,160	11,709	12,841
30	Large (or Industrial) (See Instr. 8)	\$ 31,809,126		\$ 31,809,126	\$ 36,945,388	42,785,239	45,001,248	155	153
31	Other Sales to Public Authorities								
32	Sales to Railroads and Railways								
33	Interdepartmental Sales								
34	Other								
35	(489.4) Storing Gas of Others								
36	Total Other Operating Revenues	\$ 117,064,683	\$ -	\$ 117,064,683	\$ 122,232,180	89,271,751	93,173,421	41,458	58,742
37	Total Gas Operating Revenues	\$ 768,530,856	\$ -	\$ 768,530,856	\$ 828,149,983	148,821,568	155,784,915	638,459	636,533

* Note: Account (489.3) Distribution Facilities should be separately identified by subcategories on lines 27 - 34. Items recorded on Line 34 - Other should be footnoted with a description

BILLING ROUTINE - GAS

Report the following information in days for Accounts 480 and 481:

1. The period for which bills are rendered.
2. The period between the date meters are read and the date customers are billed.
3. The period between the billing date and the date on which discounts are forfeited.

See insert 64-A for Other Gas Revenues (495) Footnotes

Other Gas Revenues (495) Footnote

Advanced Metering	720,798
Base Energy Efficiency Deferral Revenue	1,913,578
Customer Service System Revenue	1,876,210
Deferred Energy Efficiency Revenue - Gas	1,204,521
Earnings Adjustment Mechanism - Gas	356,433
Economic Development	922,890
Gas Millenium Fund	485,667
Gas Net Revenue Sharing	(2,817,003)
Imbalance Cashouts	1,550,292
Low/Low to Moderate Income Deferral Revenue	1,926,424
Miscellaneous Items less than \$250k	780,536
Off System Gas Sales Profit	(2,506,684)
Other Deferred Gas Revenue	9,079,642
Other Gas Revenues	(8,998,489)
Revenue Decoupling Mechanism	1,631,382
Service Quality Penalty	305,714
Supervision & Administrative Burden	(483,513)

Total Line 22 column (d)	<u>7,948,396</u>
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A&G Expenses	303,071
AffordAbility Program - Gas-4950	661,780
AMI Deferral Expense Gas	(720,798)
Base EE Deferral Rev - Gas	(5,156,322)
CANCEL - GAS	403,376
CONTRIBUTE MISC GAS REVENUE	320,669
CSS Rev-Other-4800	5,677,676
CSS Rev-Other-4950	(793,336)
Deferred EES Revenue - Gas	(540,423)
Economic Development Grant Prog-Gas-4950	(968,652)
Gas Millenium Fund Deferral -4950	(887,309)
GAS NET Rev SHARING DEFERRAL	(767,405)
GAS NET REV SHARING SURCHARGE	(1,938,112)
Gas Safety Perform Metrics-PRA	390,516
IMBALANCE CASHOUTS-4950	3,066,397
LMI Deferral Revenue - Gas	(2,001,177)
Low Income Program - co5210-4950	11,437,400
LTD TrueUp 17-G-0239	1,441,466
MFC Adjustment	(1,184,455)
Miscellaneous Items less than \$250k	(654,887)
Off System Gas Sales Profit-4950	(6,807,922)
Other Deferred Gas Revenue -4950	(14,919,803)
Other Gas Revenues	2,765,252
Ph 1 Recoveries - Gas	12,954,771
Ph 1 Utility Commitment - Gas	(4,300,000)
RDM Rev DECOUP-4950-Co 5210	12,014,136
Service Line-No Access Customer Fines	(1,234,023)
Service Quality Penalty-4950	(807,747)
Supervision & Admin Burden	(698,746)
Total Line 22 column (e)	<u>7,055,393</u>

SALES OF NATURAL GAS BY COMMUNITIES

1. Report below the information called for concerning sales of gas in each community of 50,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs. Include in this schedule field and main line sales to commercial and industrial customers.

Line No.	Name of Community (a)	Population (b)	BTU Content per cubic foot (c)	Total Residential, Commercial and Industrial and Other Sales to Public Authorities			Residential
				Operating Revenues (d)	Dth. (e)	Average Number of Customers (f)	Operating Revenues (g)
1	New York State:						
2							
3	Cities:						
4	Albany	99,692		40,059,927	3,999,863	33,853	29,059,754
5	Schenectady	68,476		26,458,232	2,420,225	24,464	22,864,578
6	Syracuse	146,134		53,017,051	4,977,560	47,418	45,695,386
7	Troy	51,268		6,407,768	622,100	5,467	4,590,054
8	Troy - enlarged SD			12,139,213	1,067,882	12,404	10,413,612
9	Utica	64,728		26,935,091	2,592,900	22,624	22,294,533
10							
11	Towns:						
12	Colonie	85,406		31,232,859	2,824,302	27,420	24,697,953
13							
14				-			
15				-			
16				-			
17				-			
18	Other Territories			447,255,916	39,264,261	423,349	376,781,047
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
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42							
43							
44							
45							
46							
47	TOTAL SALES	515,704	0	643,506,057	57,769,093	596,999	536,396,917

SALES OF NATURAL GAS BY COMMUNITIES (CONTINUED)

2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, those communities in which mixed gas is sold. In a footnote state the components of mixed gas, i.e., whether natural and oil refinery gases, natural and coke oven gases, etc., and specify the approximate percentage of natural gas in the mixture. When gases having substantially different thermal characteristics are regularly distributed separate data should be reported with respect to each.

Residential (Continued)		Commercial and Industrial Sales			Other Sales to Public Authorities			Line No.
Dth. (h)	Average Number of Customers (i)	Operating Revenues (j)	Dth. (k)	Average Number of Customers (l)	Operating Revenues (m)	Dth. (n)	Average Number of Customers (o)	
2,466,772	31,302	11,000,173	1,533,091	2,551				1
2,018,737	23,127	3,593,654	401,488	1,337				2
4,105,967	44,681	7,321,664	871,593	2,737				3
385,854	5,064	1,817,715	236,246	403				4
874,137	11,678	1,725,601	193,745	726				5
2,015,014	21,302	4,640,558	577,886	1,322				6
								7
								8
								9
								10
2,056,131	25,275	6,534,906	768,171	2,145				11
								12
								13
								14
								15
								16
31,379,191	399,233	70,474,869	7,885,070	24,116				17
								18
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								21
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								23
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								37
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								41
								42
								43
								44
								45
45,301,803	561,662	107,109,140	12,467,290	35,337	0	0	0	46
								47

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SALES FOR RESALE

Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas, entries in column (d) should identify the process (or processes) used in production.

Line No.	Sold To (a)	Contract or Service Classification Number (b)	Point of Delivery (c)	Kind of Gas and Average BTU (d)	Measurement Pressure Base (e)	Dth. (f)	Revenues (g)	Average per Dth. (h)
1	EQUINOR NATURAL GAS LLC					9,600	\$ 34,224	3.57
2	KOCH ENERGY SERVICES, LLC					1,000	\$ 6,605	6.61
3	MACQUARIE ENERGY LLC					27,377	\$ 119,016	4.35
4	SEQUENT ENERGY MANAGEMENT					24,400	\$ 135,835	5.57
5	SPOTLIGHT ENERGY, LLC					72,600	\$ 429,526	5.92
6	VITOL INC.					459,038	\$ 1,965,742	4.28
7	MERCURIA ENERGY AMERICA LLC					3,700	\$ 21,183	5.73
8	SEQUENT ENERGY MANAGEMENT					3,700	\$ 35,650	9.64
9	VITOL INC.					371,615	\$ 2,323,023	6.25
10	VITOL INC.					422,084	\$ 1,286,360	3.05
11	MACQUARIE ENERGY LLC					66,500	\$ 372,305	5.60
12	SPOTLIGHT ENERGY, LLC					35,723	\$ 241,478	6.76
13	VITOL INC.					17,300	\$ 90,080	5.21
14	EQUINOR NATURAL GAS LLC					22,500	\$ 94,800	4.21
15	MACQUARIE ENERGY LLC					43,989	\$ 156,787	3.56
16	MERCURIA ENERGY AMERICA LLC					5,100	\$ 28,589	5.61
17	SEQUENT ENERGY MANAGEMENT					4,700	\$ 26,203	5.58
18	SHELL ENERGY NA (US)					1,200	\$ 6,810	5.68
19	SOUTH JERSEY RESOURCES GROUP LLC					5,400	\$ 45,002	8.33
20	SPOTLIGHT ENERGY, LLC					79,898	\$ 220,500	2.76
21	TWIN EAGLE RESOURCE MGMT LLC					1,000	\$ 3,350	3.35
22	VITOL INC.					102,300	\$ 317,051	3.10
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
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38								
39								
40								
41								
42								
43								
44								
45								
46								
47								
48								
49								
50								
51								
52	TOTAL					1,780,724	\$ 7,960,116	\$ 4.47

REVENUE FROM TRANSPORTATION OF GAS OF OTHERS - NATURAL GAS (Account 489)

1. Report below particulars concerning revenue from transportation or compression by respondent of natural gas of others. Report the indicated particulars of sales for redistribution during the year. For other than straight natural gas,
2. Natural gas means either natural gas unmixed, or any mixture of natural and manufactured gas. Designate, however, if gas transported or compressed is other other natural gas.
3. In column (a) give names of companies from which revenues were derived, points of receipt and delivery, and names of companies from which gas was received and to which delivered.
4. Points of receipt and delivery should be so designated that they can be identified on map of the respondent's pipeline system.

Line No.	Name of Company and Description of Service Performed (Designate associated companies) (a)	Distance Transported (b)	Dth. Received (c)	Dth. Delivered (d)	Revenue (e)	Avg. rev. per Dth. of gas delivered (f)
1	SC 1M	N/A		2,972,875	18,718,936	6.30
2	SC 2M	N/A		8,351,991	25,307,608	3.03
3	SC 5F	N/A		5,588,365	6,272,035	1.12
4	SC 6I	N/A		4,095,211	1,964,383	0.48
5	SC 7	N/A		6,093,056	14,558,185	2.39
6	SC 8	N/A		16,972,117	16,460,710	0.97
7	SC 9	N/A		7,690,799	5,266,760	0.68
8	SC 12	N/A		1,572,647	945,931	0.60
9	SC 14/NYSEG	N/A		35,934,690	15,790,932	0.44
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28	TOTAL		0	89,271,751	\$105,285,480	1.18

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SALES BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the Dth of gas sold and/or distribution of gas sold to others, revenue, average number of customers, average Dth per customer and average revenue per Dth., excluding data for Sales for Resale which is reported on page 67.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in schedule entitled "Gas Operating Revenues" page 64. If the sales under any rate schedule are classified in more than one revenue account list the rate schedule and sales data under each applicable revenue account subheading. For each rate schedule, provide the required information specified below.
3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having an adjustment clause for purchased or other gas, state in a footnote the estimated additional revenue billed pursuant thereto.

Line No.	Number and Title of Rate Schedule (a)	Dth. (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
1	<u>Residential Sales of Gas</u>					
2	PSC Schedule 219-1-480	45,049,090	\$533,909,355	560,188	80.42	11.85
3	PSC Schedule 219-2-480	252,713	\$2,487,562	1,474	171.45	9.84
4	PSC Schedule 219-13-480	0	\$0	0		
5	Other	0	\$0	0		
6						
7						
8						
9						
10						
11						
12	Subtotal	45,301,803	\$536,396,917	561,662	80.66	\$11.84
13	<u>Residential Transportation</u>					
14						
15						
16						
17						
18						
19						
20						
21						
22						
23	Subtotal	0	\$0	0	0	\$0
24	TOTAL (ACCOUNT 480)	45,301,803	\$536,396,917	561,662	80.66	\$11.84
25	<u>Commercial and Industrial Sales of Gas</u>					
26						
27						
28	PSC Schedule 219-2-481	10,352,642	\$88,418,167	35,183	294.25	8.54
29	PSC Schedule 219-3-481	0	\$0	0		
30	PSC Schedule 219-5-481	377,832	\$1,750,510	9	41,981.33	4.63
31	PSC Schedule 219-7-481	1,429,135	\$9,163,040	142	10,064.33	6.41
32	PSC Schedule 219-8-481	227,681	\$7,498,400	2	113,840.50	32.93
33	PSC Schedule 219-9-481	0	\$0	0	0.00	
34	PSC Schedule 219-12-481	80,000	\$279,023	1	80,000.00	3.49
35	PSC Schedule 219-13-481	0	\$0	0		
36	Other					
37						
38						
39						
40						
41						
42						
43	Subtotal	12,467,290	\$107,109,140	35,337	352.81	\$8.59

SALES BY RATE SCHEDULES (Continued)						
Line No.	Number and Title of Rate Schedule (a)	Dth. Sold (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
44	<u>Commercial and Industrial Transportation</u>					
45						
46						
47						
48						
49						
50						
51						
52						
53						
54						
55						
56						
57	Subtotal	-	-	-	-	-
58	TOTAL (ACCOUNT 481)	12,467,290	107,109,140	35,337	352.81	8.59
59	<u>Public Authority Sales of Gas</u>					
60						
61						
62						
63						
64						
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77	Subtotal	-	-	-	-	-
78	<u>Public Authority Transportation</u>					
79						
80						
81						
82						
83	Subtotal	-	-	-	-	-
84	TOTAL (ACCOUNT 482)	-	-	-	-	-
85	<u>Sales for Resale - Gas</u>	1,780,724	7,960,116	2	854,747.52	4.47
86						
87						
88	Subtotal	1,780,724	7,960,116	2	-	-
89	<u>Sales for Resale - Transportation</u>	-				
90						
91						
92	Subtotal	-	-	-	-	-
93	TOTAL (ACCOUNT 483)	1,780,724	7,960,116	2	-	4.47
94	<u>Interdepartment Sales - Gas</u>					
95						
96						
97	Subtotal	-	-	-	-	-
98	<u>Interdepartment Sales - Transportation</u>					
99						
100	Subtotal	-	-	-	-	-
101	TOTAL (ACCOUNT 484)	-	-	-	-	-
102						
103						
104	TOTALS (Other)	-	-	-	-	-
105	Totals (Account 480 - 484)	59,549,817	651,466,173	597,001	99.75	10.94

SALES BY RATE SCHEDULES (Continued)						
Line No.	Number and Title of Rate Schedule (a)	Dth. Sold (b)	Revenue (c)	Average Number of Customers (d)	Dth. of Sales per Customer (e)	Revenue per Dth. Sold (f)
1	<u>Forfeited Discounts - Gas</u>					
2				0		
3						
4	Subtotal	0		0		
5	<u>Forfeited Discounts - Transportation</u>					
6						
7	Subtotal	0	0	0		
8	TOTAL (ACCOUNT 487)	0	\$0	0		
9	<u>Miscellaneous Service Revenues - Gas</u>					
10						
11						
12	Subtotal	0	0	0		
13	<u>Miscellaneous Service Revenues - Transportation</u>					
14						
15	Subtotal	0	0	0		
16	TOTAL (ACCOUNT 488)	0	\$0	0		
17	<u>Rent from Gas Property - Gas</u>					
18						
19						
20	Subtotal	0	0	0		
21	<u>Rent from Gas Property - Transportation</u>					
22						
23	Subtotal	0	0	0		
24	TOTAL (ACCOUNT 493)	0	\$0	0		
25						
26						
27						
28						
29						
30						
31						
32						
33						
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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)

Enter in the space provided the operation and maintenance expenses for the year and previous year.

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	1. PRODUCTION EXPENSES		
2	A. MANUFACTURED GAS PRODUCTION		
3	A1. STEAM PRODUCTION (Submit Supplemental Statement)		
4	A2. MANUFACTURED GAS PROD (Submit Supplemental Statement)		
5	GAS FUELS (Submit Supplemental Statement)		
6	GAS RAW MATERIALS (Submit Supplemental Statement)		
7	B. NATURAL GAS PRODUCTION		
8	B1. NATURAL GAS PRODUCTION AND GATHERING		
9	OPERATION		
10	(750) OPERATION SUPERVISION AND ENGINEERING		
11	(751) PRODUCTION MAPS AND RECORDS		
12	(752) GAS WELLS EXPENSES		
13	(753) FIELD LINES EXPENSES		
14	(754) FIELD COMPRESSOR STATION EXPENSES		
15	(755) FIELD COMPRESSOR STATION FUEL AND POWER		
16	(756) FIELD MEASURING AND REGULATING STATION EXPENSES		
17	(757) PURIFICATION EXPENSES		
18	(758) GAS WELL ROYALTIES		
19	(759) OTHER EXPENSES		
20	(760) RENTS		
21	TOTAL OPERATION	0	0
22	MAINTENANCE		
23	(761) MAINTENANCE SUPERVISION AND ENGINEERING		
24	(762) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
25	(763) MAINTENANCE OF PRODUCING GAS WELLS		
26	(764) MAINTENANCE OF FIELD LINES		
27	(765) MAINTENANCE OF FIELD COMPRESSOR STATION EQUIPMENT		
28	(766) MAINTENANCE OF FIELD MEAS. AND REG. STA. EQUIPMENT		
29	(767) MAINTENANCE OF PURIFICATION EQUIPMENT		
30	(768) MAINTENANCE OF DRILLING AND CLEANING EQUIPMENT		
31	(769) MAINTENANCE OF OTHER EQUIPMENT		
32	TOTAL MAINTENANCE	0	0
33	TOTAL NATURAL GAS PRODUCTION AND GATHERING	0	0
34	B2. PRODUCTS EXTRACTION		
35	OPERATION		
36	(770) OPERATION SUPERVISION AND ENGINEERING		
37	(771) OPERATION LABOR		
38	(772) GAS SHRINKAGE		
39	(773) FUEL		
40	(774) POWER		
41	(775) MATERIALS		
42	(776) OPERATION SUPPLIES AND EXPENSES		
43	(777) GAS PROCESSED BY OTHERS		
44	(778) ROYALTIES ON PRODUCTS EXTRACTED		
45	(779) MARKETING EXPENSES		
46	(780) PRODUCTS PURCHASED FOR RESALE		
47	(781) VARIATION IN PRODUCTS INVENTORY		
48	(782) (LESS) EXTRACTED PRODUCTS USED BY THE UTILITY - (CREDIT)		
49	(783) RENTS		
50	TOTAL OPERATION	\$0	\$0

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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1) (Continued)			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	B2. PRODUCTS EXTRACTION (Continued)		
2	MAINTENANCE		
3	(784) MAINTENANCE SUPERVISION AND ENGINEERING		
4	(785) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(786) MAINTENANCE OF EXTRACTION AND REFINING EQUIPMENT		
6	(787) MAINTENANCE OF PIPE LINES		
7	(788) MAINTENANCE OF EXTRACTED PRODUCTS STORAGE EQUIP.		
8	(789) MAINTENANCE OF COMPRESSOR EQUIPMENT		
9	(790) MAINTENANCE OF GAS MEASURING AND REG. EQUIPMENT		
10	(791) MAINTENANCE OF OTHER EQUIPMENT		
11	TOTAL MAINTENANCE	0	0
12	TOTAL PRODUCTS EXTRACTION	0	0
13	C. EXPLORATION AND DEVELOPMENT		
14	OPERATION		
15	(795) DELAY RENTALS		
16	(796) NONPRODUCTIVE WELL DRILLING		
17	(797) ABANDONED LEASES		
18	(798) OTHER EXPLORATION		
19	TOTAL EXPLORATION AND DEVELOPMENT	0	0
20	D. OTHER GAS SUPPLY EXPENSES		
21	OPERATION		
22	(800) NATURAL GAS WELL HEAD PURCHASES		
23	(800.1) NAT. GAS WELL HEAD PURCH., INTRACOMPANY TRANSFERS		
24	(801) NATURAL GAS FIELD LINE PURCHASES		
25	(802) NATURAL GAS GASOLINE PLANT OUTLET PURCHASES		
26	(803) NATURAL GAS TRANSMISSION LINE PURCHASES		
27	(804) NATURAL GAS CITY GATE PURCHASES	232,747,315	424,336,937
28	(804.1) LIQUEFIED NATURAL GAS PURCHASES		
29	(805) OTHER GAS PURCHASES		
30	(805.1) (LESS) PURCHASED GAS COST ADJUSTMENTS		
31	TOTAL PURCHASED GAS	232,747,315	424,336,937
32	(806) EXCHANGE GAS		
33	PURCHASED GAS EXPENSES		
34	(807.1) WELL EXPENSES -- PURCHASED GAS		
35	(807.2) OPERATION OF PURCHASED GAS MEASURING STATIONS		
36	(807.3) MAINTENANCE OF PURCHASED GAS MEASURING STATIONS		
37	(807.4) PURCHASED GAS CALCULATIONS EXPENSES		
38	(807.5) OTHER PURCHASED GAS EXPENSES		
39	TOTAL PURCHASED GAS EXPENSES	0	0
40	(808.1) GAS WITHDRAWN FROM STORAGE -- DEBIT	60,171,519	45,195,044
41	(808.2) (LESS) GAS DELIVERED TO STORAGE -- CREDIT	(17,205,149)	(100,415,709)
42	(809.1) WITHDRAWALS OF LIQ. NAT. GAS FOR PROCESSING -- DEBIT		
43	(809.2) (LESS) DELIVERIES OF NAT. GAS FOR PROCESSING -- CREDIT		
44	GAS USED IN UTILITY OPERATIONS -- CREDIT	42,966,370	(55,220,665)
45	(810) GAS USED FOR COMPRESSOR STATION FUEL -- CREDIT		
46	(811) GAS USED FOR PRODUCTS EXTRACTION -- CREDIT		
47	(812) GAS USED FOR OTHER UTILITY OPERATIONS -- CREDIT		
48	TOTAL GAS USED IN UTILITY OPERATIONS -- CREDIT	0	0
49	(813) OTHER GAS SUPPLY EXPENSES	0	0
50	TOTAL OTHER GAS SUPPLY EXPENSE	275,713,685	369,116,272
51	TOTAL PRODUCTION EXPENSES	275,713,685	369,116,272

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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1) (Continued)			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	2. NAT. GAS STORAGE, TERMINALING AND PROCESSING EXP.		
2	A. UNDERGROUND STORAGE EXPENSES		
3	OPERATION		
4	(814) OPERATION SUPERVISION AND ENGINEERING		
5	(815) MAPS AND RECORDS		
6	(816) WELLS EXPENSES		
7	(817) LINES EXPENSES		
8	(818) COMPRESSOR STATION EXPENSES		
9	(819) COMPRESSOR STATION FUEL AND POWER		
10	(820) MEASURING AND REGULATING STATION EXPENSES		
11	(821) PURIFICATION EXPENSES		
12	(822) EXPLORATION AND DEVELOPMENT		
13	(823) GAS LOSSES		
14	(824) OTHER EXPENSES		
15	(825) STORAGE WELL ROYALTIES		
16	(826) RENTS		
17	TOTAL OPERATION	0	0
18	MAINTENANCE		
19	(830) MAINTENANCE SUPERVISION AND ENGINEERING		
20	(831) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
21	(832) MAINTENANCE OF RESERVOIRS AND WELLS		
22	(833) MAINTENANCE OF LINES		
23	(834) MAINTENANCE COMPRESSOR STATION EQUIPMENT		
24	(835) MAINTENANCE OF MEASURING AND REG. STATION EQUIPMENT		
25	(836) MAINTENANCE OF PURIFICATION EQUIPMENT		
26	(837) MAINTENANCE OF OTHER EQUIPMENT		
27	TOTAL MAINTENANCE	0	0
28	TOTAL UNDERGROUND STORAGE EXPENSES	0	0
29	B. OTHER STORAGE EXPENSES		
30	OPERATION		
31	(840) OPERATION SUPERVISION AND ENGINEERING		
32	(841) OPERATION LABOR AND EXPENSES	2,303,999	1,854,260
33	(842) RENTS		
34	(842.1) FUEL		
35	(842.2) POWER		
36	(842.3) GAS LOSSES		
37	TOTAL OPERATION	2,303,999	1,854,260
38	MAINTENANCE		
39	(843.1) MAINTENANCE SUPERVISION AND ENGINEERING		
40	(843.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
41	(843.3) MAINTENANCE OF GAS HOLDERS		
42	(843.4) MAINTENANCE OF PURIFICATION EQUIPMENT		
43	(843.5) MAINTENANCE OF LIQUEFACTION EQUIPMENT		
44	(843.6) MAINTENANCE OF VAPORIZING EQUIPMENT		
45	(843.7) MAINTENANCE OF COMPRESSOR EQUIPMENT		
46	(843.8) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
47	(843.9) MAINTENANCE OF OTHER EQUIPMENT		
48	TOTAL MAINTENANCE	0	0
49	TOTAL OTHER STORAGE EXPENSES	2,303,999	1,854,260

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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1) (Continued)			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	C. LIQUEFIED NAT. GAS TERMINALING AND PROCESSING EXP.		
2	OPERATION		
3	(844.1) OPERATION SUPERVISION AND ENGINEERING		
4	(844.2) LNG PROCESSING TERMINAL LABOR AND EXPENSES		
5	(844.3) LIQUEFACTION PROCESSING LABOR AND EXPENSES		
6	(844.4) LIQUEFACTION TRANSPORTATION LABOR AND EXPENSES		
7	(844.5) MEASURING AND REGULATING LABOR AND EXPENSES		
8	(844.6) COMPRESSOR STATION LABOR AND EXPENSES		
9	(844.7) COMMUNICATION SYSTEM EXPENSES		
10	(844.8) SYSTEM CONTROL AND LOAD DISPATCHING		
11	(845.1) FUEL		
12	(845.2) POWER		
13	(845.3) RENTS		
14	(845.4) DEMURRAGE CHARGES		
15	(845.5) (LESS) WHARFAGE RECEIPTS -- CREDIT		
16	(845.6) PROCESSING LIQUEFIED OR VAPORIZED GAS BY OTHERS		
17	(846.1) GAS LOSSES		
18	(846.2) OTHER EXPENSES		
19	TOTAL OPERATION	0	0
20	MAINTENANCE		
21	(847.1) MAINTENANCE SUPERVISION AND ENGINEERING		
22	(847.2) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
23	(847.3) MAINTENANCE OF LNG PROCESSING TERMINAL EQUIPMENT		
24	(847.4) MAINTENANCE OF LNG TRANSPORTATION EQUIPMENT		
25	(847.5) MAINTENANCE OF MEASURING AND REGULATING EQUIPMENT		
26	(847.6) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		
27	(847.7) MAINTENANCE OF COMMUNICATION EQUIPMENT		
28	(847.8) MAINTENANCE OF OTHER EQUIPMENT		
29	TOTAL MAINTENANCE	0	0
30	TOTAL LIQ. NAT. GAS TERMINALING AND PROCESSING EXP.	0	0
31	TOTAL NATURAL GAS STORAGE	2,303,999	1,854,260
32	3. TRANSMISSION EXPENSES		
33	OPERATION		
34	(850) OPERATION SUPERVISION AND ENGINEERING		
35	(851) SYSTEM CONTROL AND LOAD DISPATCHING	0	0
36	(852) COMMUNICATION SYSTEM EXPENSES		
37	(853) COMPRESSOR STATION LABOR AND EXPENSES		
38	(854) GAS FOR COMPRESSOR STATION FUEL		
39	(855) OTHER FUEL AND POWER FOR COMPRESSOR STATIONS		
40	(856) MAINS EXPENSES	6,663,723	2,579,701
41	(857) MEASURING AND REGULATING STATION EXPENSES	1,514,933	1,829,038
42	(858) TRANSMISSION AND COMPRESSION OF GAS BY OTHERS		
43	(859) OTHER EXPENSES	0	0
44	(860) RENTS		
45	TOTAL OPERATION	8,178,656	4,408,739

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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)			
(Continued)			
LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	3. TRANSMISSION EXPENSES (Continued)		
2	MAINTENANCE		
3	(861) MAINTENANCE SUPERVISION AND ENGINEERING	588,491	396,638
4	(862) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS		
5	(863) MAINTENANCE OF MAINS	1,811,712	1,655,407
6	(864) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT		
7	(865) MAINTENANCE OF MEASURING AND REG. STATION EQUIP.	641,833	629,779
8	(866) MAINTENANCE OF COMMUNICATION EQUIPMENT		
9	(867) MAINTENANCE OF OTHER EQUIPMENT		
10	TOTAL MAINTENANCE	3,042,036	2,681,824
11	TOTAL TRANSMISSION EXPENSES	11,220,692	7,090,563
12	4. DISTRIBUTION EXPENSES		
13	OPERATION		
14	(870) OPERATION SUPERVISION AND ENGINEERING	5,514,026	4,849,140
15	(871) DISTRIBUTION LOAD DISPATCHING	2,641,289	2,325,942
16	(872) COMPRESSOR STATION LABOR AND EXPENSES		
17	(873) COMPRESSOR STATION FUEL AND POWER		
18	(874) MAINS AND SERVICES EXPENSES	7,085,557	6,526,436
19	(875) MEASURING AND REGULATING STATION EXPENSES - GENERAL	680,209	722,383
20	(876) MEASURING AND REGULATING STATION EXPENSES - INDUST.	276,404	298,248
21	(877) MEAS. AND REG. STATION EXP. - CITY GATE CHECK STATION		
22	(878) METER AND HOUSE REGULATOR EXPENSES	5,800,634	5,549,674
23	(879) CUSTOMER INSTALLATIONS EXPENSES	214,435	232,381
24	(880) OTHER EXPENSES	11,573,783	11,523,775
25	(881) RENTS	(212)	6,313
26	TOTAL OPERATION	33,786,125	32,034,292
27	MAINTENANCE		
28	(885) MAINTENANCE SUPERVISION AND ENGINEERING	1,819,229	2,123,341
29	(886) MAINTENANCE OF STRUCTURES AND IMPROVEMENTS	94,941	125,624
30	(887) MAINTENANCE OF MAINS	2,732,310	2,412,125
31	(888) MAINTENANCE OF COMPRESSOR STATION EQUIPMENT	0	0
32	(889) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. - GENERAL	900,768	1,010,196
33	(890) MAINTENANCE OF MEAS. AND REG. STA. EQUIP. -INDUST.	2,863,926	2,279,357
34	(891) MAINT. OF MEAS. AND REG. STA. EQUIP. - CITY GATE CHECK STA.	333	0
35	(892) MAINTENANCE OF SERVICES	40,367,869	35,025,051
36	(893) MAINTENANCE OF METERS AND HOUSE REGULATORS	919,099	875,786
37	(894) MAINTENANCE OF OTHER EQUIPMENT	66,531	24,947
38	TOTAL MAINTENANCE	49,765,006	43,876,427
39	TOTAL DISTRIBUTION EXPENSES	83,551,131	75,910,719
40	5. CUSTOMER ACCOUNTS EXPENSES		
41	OPERATION		
42	(901) SUPERVISION	1,043,638	929,563
43	(902) METER READING EXPENSES	566,529	624,681
44	(903) CUSTOMER RECORDS AND COLLECTION EXPENSES	12,041,336	10,742,554
45	(904) UNCOLLECTIBLE ACCOUNTS	17,368,387	4,515,639
46	(905) MISCELLANEOUS CUSTOMER ACCOUNTS EXPENSES	3,740,569	4,349,234
47	TOTAL CUSTOMER ACCOUNTS EXPENSES	34,760,459	21,161,671

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GAS OPERATION AND MAINTENANCE EXPENSES (Accounts 401 - 402.1)
(Continued)

LINE NO.	ACCOUNT (a)	AMOUNT FOR CURRENT YEAR (b)	AMOUNT FOR PREVIOUS YEAR (c)
1	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
2	OPERATION		
3	(907) SUPERVISION	(34)	129
4	(908) CUSTOMER ASSISTANCE EXPENSES	26,939,284	13,286,781
5	(909) INFORMATIONAL AND INSTRUCTIONAL EXPENSES	2,214,213	1,671,649
6	(910) MISCELLANEOUS CUST. SVC. AND INFORMATIONAL EXPENSES	8,270,001	6,114,806
7	TOTAL CUSTOMER SERVICE AND INFORMATION EXPENSES	37,423,464	21,073,365
8	7. SALES EXPENSES		
9	OPERATION		
10	(911) SUPERVISION	19,688	21,290
11	(912) DEMONSTRATING AND SELLING EXPENSES	585,491	693,191
12	(913) ADVERTISING EXPENSES	320,229	241,067
13	(916) MISCELLANEOUS SALES EXPENSES	0	0
14	TOTAL SALES EXPENSES	925,408	955,548
15	8. ADMINISTRATIVE AND GENERAL EXPENSES		
16	OPERATION		
17	(920) ADMINISTRATIVE AND GENERAL SALARIES	18,637,324	16,428,659
18	(921) OFFICE SUPPLIES AND EXPENSES	15,200,449	13,527,595
19	(922) (LESS) ADMINISTRATIVE EXPENSES TRANSFERRED - (CREDIT)	(3,513,710)	(3,211,353)
20	(923) OUTSIDE SERVICES EMPLOYED	2,935,963	5,441,572
21	(924) PROPERTY INSURANCE	1,054,517	797,178
22	(925) INJURIES AND DAMAGES	1,826,935	1,696,178
23	(926) EMPLOYEE PENSIONS AND BENEFITS	10,484,480	12,675,951
24	(927) FRANCHISE REQUIREMENTS		
25	(928) REGULATORY COMMISSION EXPENSES	4,037,197	2,725,229
26	(929) (LESS) DUPLICATE CHARGES - (CREDIT)		
27	(930.1) GENERAL ADVERTISING EXPENSES		
28	(930.2) MISCELLANEOUS GENERAL EXPENSES	5,306,909	4,166,081
29	(931) RENTS	28,672,464	24,315,073
30	TOTAL OPERATION	84,642,528	78,562,163
31	MAINTENANCE		
32	(932) MAINTENANCE OF GENERAL PLANT	0	0
33	TOTAL ADMINISTRATIVE AND GENERAL EXPENSES	84,642,528	78,562,163
34	TOTAL GAS OPERATION AND MAINTENANCE EXPENSES	530,541,366	575,724,561

NUMBER OF GAS DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.

2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.

3. The number of employees assignable to the gas department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the gas department

1.	Payroll Period ended (Date)	12/31/23	12/31/22
2.	Total Regular Full-Time Employees	1,166	1,163
3.	Total Part-Time and Temporary Employees		1
4.	Total Employees	1,166	1,164

PURCHASED GAS (Account 800 thru 805)

1. Report below particulars of purchases for redistribution during the year.
 2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.
 3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased From (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. (e)	Cost (f)	Average per Dth. (g)
1	None						
2							
3							
4							
5							
6							
7							
8							
9				Totals (Account 800)	0	0	
10	None						
11							
12							
13							
14							
15							
16							
17							
18				Totals (Account 800.1)	0	0	
19	None						
20							
21							
22							
23							
24							
25							
26							
27				Totals (Account 801)	0	0	
28	None						
29							
30							
31							
32							
33							
34							
35							
36				Totals (Account 802)	0	0	

PURCHASED GAS (Account 800 thru 805) Continued

1. Report below particulars of purchases for redistribution during the year.
 2. Minor purchases and borderline purchases, appropriately designated, may be grouped and entries in column (b) and (c) may be omitted.
 3. For manufactured gas, entries in column (d) should reflect the specific process to the extent such information is available.

Line No.	Purchased from (a)	Contract or Service Cl. No. (b)	Point of Receipt (c)	Kind of gas and Average Btu (d)	Dth. (e)	Cost (f)	Average per Dth. (g)
37	None						
38							
39							
40							
41							
42							
43							
44				Totals (Account 803)	0	0	
45	Purchases				60,991,220	183,916,616	3.02
46	Net Change in Amount of Gas Adjust.					13,368,832	
47	Monthly Cashout Transportation Cust.					1,404,629	
48	Company NGV Use				1,801	3,976	2.21
49	Electric & Gas Department Use				21,840	146,880	6.73
50	Other Gas Supply Expenses					33,906,382	
51				Totals (Account 804)	61,014,861	232,747,315	3.81
52	None						
53							
54							
55							
56							
57							
58				Totals (Account 804.1)	0	0	
59	None						
60							
61							
62							
63							
64							
65				Totals (Account 805)	0	0	
66	None						
67							
68							
69							
70							
71							
72				Totals (Account 805.1)	0	0	

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CONTRACTS FOR PURCHASE OF GAS

1. Show a brief summary of the terms of contract in effect during the year with the principal supplier (or suppliers if there were more than one, but in any case limited to the two largest) listed in the preceding schedule.
2. Show particularly the provision covering the determination of charges (including pressure base) the expiration date, delivery pressure and imminent charges.

With the implementation of FERC Order 636, Niagara Mohawk Power Corporation's portfolio of services to match its firm obligations includes the following as of December 31, 2023.

PIPELINE FIRM TRANSPORTATION CONTRACTS:

Tennessee Gas Pipeline (20,000 DT to Niagara Mohawk City Gate, through 10/31/38) Contract # 330545
 Tennessee Gas Pipeline (30,000 DT to Niagara Mohawk City Gate, through 10/31/37) Contract # 330539
 Iroquois Gas Pipeline (51,596 DT to Niagara Mohawk City Gate, through 10/31/26) Contract # 730-05.
 Enbridge (52,247 DT into TransCanada, through 10/31/26) Contract # M12186.
 TransCanada (51,596 DT into Iroquois, through 10/31/26) Contract # 42385.

EGTS-FTNN (340,122 DT to Niagara Mohawk City Gate, through 3/31/26) Contract # 100001.
 EGTS-FTNN GSS (434,078 DT to Niagara Mohawk City Gate, through 3/31/26) Contract # 700001.
 EGTS-FT (10,000 DT to Niagara Mohawk City Gate, through 3/31/26) Contract # 200290.
 EGTS-FT (17,700 DT to Niagara Mohawk City Gate, through 10/31/25) Contract # 200558.
 EGTS-FT (30,000 DT to Niagara Mohawk City Gate, through 10/31/32) Contract #200720
 EGTS-FT (26,200 DT to Niagara Mohawk City Gate, through 6/30/35) Contract #200766
GAS STORAGE CONTRACTS:

EGTS GSS (438,078 DT Demand / 22,917,225 DT Capacity through 3/31/26) Contract # 300001.
 EGTS-FT (4,000 DT to Niagara Mohawk City Gate, through 3/31/26) Contract # 200290.

Delivery pressures under the EGTS Service Agreement are as follows:

4 @ 100 psig
 1 @ 155 psig
 1 @ 200 psig
 1 @ 242 psig
 2 @ 250 psig
 3 @ 300 psig
 1 @ 350 psig
 1 @ 400 psig
 1 @ 450 psig
 1 @ 465 psig
 2 @ 500 psig

This affords the Company the opportunity to enhance control over gas costs and provide reasonable cost service to its customers.

The Company maintains firm service under contract to meet all firm requirements under design conditions for peak day, winter season and annual requirements.

CONTRACTS FOR PURCHASE OF GAS

	Net Purchase-including storage avg. commodity cost per DT (Commodity & Reservation)	Net Purchase-including storage avg. commodity cost per DT (Incl. Pipeline Charges)
MONTH		
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		
November		
December		

EXCHANGE GAS TRANSACTIONS (Account 806, Exchange Gas)						
1. Report below particulars concerning the gas volumes of natural gas exchange transactions during the year. Minor transactions may be grouped. 2. Points of receipt and delivery of gas should be so indicated that they may be readily identified on a map of the respondent's pipeline system.						
Line No.	Name of Company (Designate associated companies) (a)	Exchange Gas Received		Exchange Gas Delivered		Excess Dth. Received or (Delivered) (f)
		Point of Receipt (b)	Dth. (c)	Point of Delivery (d)	Dth. (e)	
1	None					0
2						0
3						0
4						0
5						0
6						0
7						0
8						0
9						0
10						0
11						0
12						0
13						0
14						0
15						0
16						0
17						0
18						0
19						0
20						0
21						0
22						0
23						0
24						0
25						0
26						0
27						0
28						0
29						0
30						0
31						0
32						0
33	Total		0		0	0

TRANSMISSION AND COMPRESSION OF GAS BY OTHERS (Account 858)

1. Report below particulars concerning gas transported or compressed for respondent by others and amounts of payments for such services during the year.
2. In column (a) give name of companies to which payments were made, points of delivery and receipt of gas, names of companies to which gas was delivered and from which received.
3. Points of delivery and receipt should be so designated that they can be identified readily on map of respondent's pipeline system.
4. If the Dth. of gas received differs from the Dth. delivered, explain reason for difference, i.e., uncompleted deliveries, allowance for transmission loss, etc.

Line No.	Name of Company and Description of Service Performed (Designate associated companies) (a)	Distance Transported (b)	Dth. Received (c)	Dth. Delivered (d)	Amount of Payment (e)	Avg. Rev. per Dth of Gas Received (f)
1	None					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27	TOTALS		0	0	\$0	

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DEPRECIATION AND AMORTIZATION OF GAS PLANT

(Account 403, 404.1, 404.2, 404.3, 405)

(Except Amortization of Acquisition Adjustments)

1. Report in Section A for the year the amounts of depreciation expense, depletion and amortization for the accounts indicated, classified according to the plant functional groups shown.
2. Report in Section B the bases and rates used by the respondent to determine charges for depletion and amortization of gas plant for the year for accounts 404.1, 404.2, 404.3 and 405 whether any changes have been made in the bases or rates from those used for the preceding year.
3. Complete reporting of all available information called for in columns (a) through (g) of Section C shall be made for report year 1972, thereafter report only annual changes to columns (c) through (g). Complete reporting is again required for report year 1974 and every year thereafter with only annual changes to columns (c) through (g) to be shown in the intervals between complete reporting. List numerically in column (a) each plant subaccount or account as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any subaccounts used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional classifications and showing a composite total. Indicate at the bottom of Section C the manner in which column (b) balances are obtained. If average balances, state the method of averaging used. For columns (c), (d) and (e) report available information for each plant subaccount or account listed in column (a). Identify those accrual periods shown in column (c) which are based upon the life of associated gas reserves or gas supply contract. If mortality studies are prepared to assist in estimating service lives, show in column (f) the type mortality curve selected as most appropriate for the account and in column (g) the weighted average age of surviving plant. Where the unit-of-production method is used to determine depreciation charges, show at the bottom of Section C any revisions made to estimated gas reserves.
4. If provision for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of Section C the amounts and nature of the provisions and the plant items to which related.

A. Summary of Depreciation, Depletion and Amortization Charges

Line No.	Functional classification (a)	Depreciation Expense (Account 403) (b)	Amortization Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Producing Natural Gas Land and Land Rights (Account 404.1) (d)	Amortization of Underground Storage Land and Land Rights (Account 404.2) (e)	Amortization of Other Limited -term Gas Plant (Account 404.3) (f)	Amortization of Other Gas Plant (Account 405) (g)	Total Depreciation Depletion and Amortization (h)
1	Intangible Plant						(2,822,502)	(\$2,822,502)
2	Production Plant, Manufactured Gas							0
3	Production and Gathering Plant, Natural Gas							0
4	Products Extraction Plant							0
5	Underground Gas Storage Plant							0
6	Other Gas Storage Plant							0
7	Base Load LNG Terminating and Processing Plant							0
8	Transmission Plant	4,989,859						4,989,859
9	Distribution Plant	71,868,088						71,868,088
10	General Plant	5,227,870						5,227,870
11	Common Plant - Gas	1,192,613						1,192,613
12	Total	\$83,278,430	\$0	\$0	\$0	\$0	(\$2,822,502)	\$80,455,928

B. Basis for Depletion and Amortization Charges302 & 303 Depreciation Rate:
Description

	Depreciation Base	Depreciation Rate
30200	3,149	10.00%
30300	422,089	0.00%

DEPRECIATION AND AMORTIZATION OF GAS PLANT (CONTINUED)

C. Factors Used in Estimating Depreciation charges (Continued)

Line No.	Account Number (a)	Depreciable Plant Base (thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (percent) (d)	Applied Depr. Rate(s) (percent) (e)	Mortality Curve Type (f)	Average Age Surviving Plant (g)
1	Gas Intangible						
2	302	3					
3	303	1,770					
4	Subtotal	1,773					
5							
6	Gas Transmission						
7	363.6	2					
8	365	5,750	100	0.00%	1.00%	SQ	
9	366	3,165	55	-10.00%	2.00%	R2	
10	367	326,520	85	-20.00%	1.41%	R3	
11	369.15	41,507	40	-10.00%	2.75%	R0.5	
12	369.25	93	45	-30.00%	2.89%	L1	
13	369.55	5,348	25	-5.00%	4.20%	H4	
14	Subtotal	382,385					
15							
16	Gas Distribution						
17	374	5,720	100	0.00%	1.00%	SQ	
18	375	7,420	45	-50.00%	3.33%	L1	
19	376.11	258,978	95	-50.00%	1.58%	H4	
20	376.12	1,102,459	65	-30.00%	2.00%	H4	
21	376.13	4,265	65	-200.00%	4.62%	L1	
22	376.14	24,841	65	-30.00%	2.00%	H4	
23	378.1	134,683	36	-30.00%	3.61%	L0.5	
24	378.2	1,335	45	-40.00%	3.11%	L1	
25	378.55	3,925	25	-5.00%	4.20%	H4	
26	380	984,489	60	-10.00%	1.83%	R1.5	
27	381	117,741	30	0.00%	3.33%	R2.5	
28	382	155,155	30	-50.00%	5.00%	R2.5	
29	383	7,655	40	0.00%	2.50%	R1	
30	384	6,345	40	0.00%	2.50%	H5	
31	385	5,101	40	-5.00%	2.63%	R5	
32	388	3,449					
33	Subtotal	2,823,561					
34							
35	Gas General						
36							
37	390	653	55	0.00%	1.82%	L0.5	
38	391	-	22	0.00%	4.55%	SQ	
39	391.1	-	22	0.00%	4.55%	SQ	
40	391.11	-	22	0.00%	4.55%	SQ	
41	391.15	-	5	0.00%	20.00%	SQ	
42	393	-	22	0.00%	4.55%	SQ	
43	394	20	22	0.00%	4.55%	SQ	
44	394.1	-	22	0.00%	4.55%	SQ	
45	394.2	-	22	0.00%	4.55%	SQ	
46	394.3	27,796	22	0.00%	4.55%	SQ	
47	394.4	3,461	22	0.00%	4.55%	SQ	
48	395	6	22	0.00%	4.55%	SQ	
49	396	-	22	0.00%	4.55%	SQ	
50	397.2	28,772	22	0.00%	4.55%	SQ	
51	397.3	-	8	0.00%	12.50%	SQ	
52	397.55	30,066	22	0.00%	4.55%	SQ	
53	397.6	-					
54	398	3,627	22	0.00%	4.55%	SQ	
55	398.1	10	22	0.00%	4.55%	SQ	
56	399.1	63					
57	Subtotal	94,474					
58							
59	TOTAL	3,302,193					

DATA BY TERRITORIAL SUBDIVISIONS - GAS

Report the indicated breakdown of operating revenue deductions and plant investment applicable respectively to accounting divisions and cost areas. Accounts, or groups of accounts, which may be kept on a company-wide basis on order of the Commission should be shown as separate single items. If the boundaries of a "cost area" are not apparent from entries in column (f), or are not otherwise a matter of record with the commission, a reasonably complete description should be furnished. No breakdown by primary accounts is required for columns (g) and (h).

ACCOUNTING DIVISIONS

Line No.	Designation (a)	Operation and Maintenance (Acct. 401 -402.1) (b)	Depreciation Expense (Acct. 403) (c)	Other Amortization (Acct. 404-407) (d)	Operating Taxes (Acct. 408) (e)
	None				

COST AREAS

	Designation (f)	Types of Segregated Plant (g)	Book Cost (h)
	None		

PRODUCTION PLANT STATISTICS

Report the indicated data relating to the operation of each gas producing plant. Entries on lines 1 to 12 should not include purchased gas which has been directly mixed but should include gas which has been reformed. Entries on lines 8 to 12 should include the principal fuels used, and it may be advisable to use more than one column for lines 1 to 22 when more than one kind of gas is produced at a single plant.

Line No.	Item	Designation of Plant						Totals
		(b)	(c)	(d)	(e)	(f)	(g)	
1	Net gas produced (kind and Btu)	N/A						
2								
3								
4								
5								
6	Maximum 24 - hour make Dth							
7	Date of occurrence							
8	Fuel used, kind							
9	Unit							
10	Quantity							
11	Average cost per unit							
12	Average Btu per _____							
13	Fuel used, kind							
14	Unit							
15	Quantity							
16	Average cost per unit							
17	Average Btu per _____							
18	Fuel used, kind							
19	Unit							
20	Quantity							
21	Average cost per unit							
22	Average Btu per _____							
23	Operation supervision and engineering							
24	Operation labor							
25	Fuel							
26	All other operation expenses							
27	Maintenance							
28	Residuals produced - credit							
29	All other expenses							
30	Total Accounts 700 to 743.2							
31	Reformed gas charged to Account 805							

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NATURAL GAS PRODUCTION LAND, WELLS AND STATISTICS

1. Report the indicated particulars of natural gas production land and natural gas wells for the year.

Line No.	Designation of Field (a)	Acreage at end of Year		Number of Wells				Net Gas Produced Dth. (h)
		Owned (b)	Leased (c)	Added during Year (d)	Retired during Year (e)	At End of Year (f)	Approx.. Average Depth Ft. (g)	
1	None							
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15	Totals							

2. Show the extent to which the wells included above are owned or leased.

NATURAL GAS GATHERING LINES

1. Report the indicated particulars of pipeline carried in Account 332 at the end of the year and of similar property held under lease, distinguishing between the two by suitable entries in columns (a) and (d). Show lengths in feet in columns (b), (c), (e) and (f).

Line No.	Designation of Field (a)	3" and Less (b)	Over 3" (c)	Designation of Field (d)	3" and Less (e)	Over 3" (f)
16	None					
17						
18						
19						
20						
21						
22						
23						
24						
25				Total		

2. If at the end of the year any gathering line included above (and used for conveying gas) was operated at a pressure in excess of 125 psig, show hereunder the total length of such line segregated on the basis of nominal diameter in inches.

NATURAL GAS PRODUCTION LAND, WELLS AND STATISTICS	
NATURAL GAS GATHERING LINES	

TRANSMISSION SYSTEM

1. Show a description of the transmission system at the end of the year disregarding comparatively insignificant branches. The latter should be summarized on the basis of size and length and shown hereunder as a separate item. Show particularly points of origin and termination, distances in miles, sizes of pipe, operating pressures, and principal compressing, regulating, and measuring stations. In completing this schedule use of a map is permissible. Leased facilities should be included and designated as such.
2. If any transmission line which is operated at a pressure in excess of 125 p.s.i.g. is summarized in this schedule as permitted by Paragraph 1, or if the total length of such line segregated on the basis of nominal diameter in inches is not indicated in the detail portion of reported data, such information should be set forth in a footnote.

Summary of Mains - Entire Company

<u>Size</u>	<u>Length (feet)</u>
Under 4"	0
Over 4" to 10"	63,360
Over 10" to 20"	935,035
Over 20" to 28"	397,320
Over 28"	<u>49,738</u>
Total	1,445,453
 Total Mileage	 274

The transmission lengths above all operate ≥ 125 psig.

TRANSMISSION SYSTEM (Continued)

<u>Size</u>	<u>NIMO Footage (feet)</u>
4" and under	-
Over 4" to 10"	63,360
Over 10" to 20"	935,035
Over 20" to 28"	397,320
Over 28"	49,738
Total Footage	1,445,453
Total Mileage	273.76

DISTRIBUTION SYSTEM

1. Report the indicated particulars of the gas distribution system at the end of the year. Entries in columns (b) to (f) should reflect the number of units installed, but if any substantial number of such units had no prospective use, particulars should be shown. Entries in columns (g) and (h) may be restricted to a summary of mains for the company as a whole. Leased facilities should be included and designated as such.
2. For the purposes of this schedule the interpretation of the term "distribution area" shall be optional with, and the responsibility of, the reporting utility. In general when the territory served covers considerable area these subdivisions should be selected so that, from territorial and rate standpoints, the data reported will be of reasonable significance. Entries in column (a) should reflect the approximate geographical extent of the individual subdivisions.

Line No.	Distribution Area (a)	District Regulators or Stations (b)	Services		Meters (e)	House Regulators (f)	Summary of Mains - Entire Company	
			Less than 3" (c)	3" and Over (d)			Size (g)	Length, Feet (h)
1	Natural Gas - Entire System	388	576,354	2,826	641,230	510,303	Up to 2	13,948,503
2							2 to 4	13,773,192
3							4 to 8	14,728,090
4							8 to 12	4,289,620
5							Over 12	504,599
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29	Subtotal	388	576,354	2,826	641,230	510,303		47,244,004

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DISTRIBUTION SYSTEM (CONTINUED)

30							
31							
32							
33							
34							
35							
36							
37							
38							
39	Totals	388	576,354	2,826	641,230	510,303	47,244,004
40	3. If any mains included above were operated at pressures in excess of 125 p.s.i., show the total footage of such mains segregated on the basis of nominal diameter in inches.						
41							
42		<u>Diameter</u>	<u>Footage</u>		<u>Diameter</u>	<u>Footage</u>	
43		1	163		14	78,532	
44		2	4,557		16	111,463	
45		3	48		18	78	
46		4	8,393		20	44,709	
47		6	38,626		22	0	
48		8	41,767		24	1,582	
49		10	713,772		36	0	
50		12	587,609				
51					Total	1,631,299	
52							
53							
54	4. Describe briefly (1) the method employed in odorizing natural gas and (2) the protection provided against explosion due to the escape of gas (natural or manufactured) at						
55	pressures in excess of a normal customer consumption pressure.						
56							
57	Odorized by Niagra Mohawk at the point of delivery from suppliers. Pressure is monitored by Niagra Mohawk.						
58							
59							
60							
61							
62							
63							
64							
65							
66							
67							
68							
69							
70							
71							

GAS ACCOUNT

1. Report the indicated summarization of gas transactions for the year, excluding gas which was reformed but not gas which was used for direct mixing; the former should be treated as fuel. If mixed gas is distributed, it should be shown as such in columns (d) to (f), but the constituent gases should be identified by production processes in columns (a) to (c) unless mixed gas was purchased. Exclude liquid petroleum in storage. Items representing quantities of gas should agree with the corresponding amounts shown elsewhere in this report.

Line No.	Gas Available (See Instructions) (a)	Btu per cf (b)	Quantity (c)	Disposition (Specify kind when possible) (d)	Btu per cf (e)	Quantity (f)	Line No.
1	In storage-beg. of year (specify kind):			Sold		60,204,405	1
2	Natural Gas		14,492,212				2
3	Liquified Natural Gas						3
4	Other (specify kind)						4
5				Delivered to storage		11,676,148	5
6	Natural Gas purchased:		60,583,062				6
7	Other gas purchased (specify kind):			Used by gas dept. (specify purpose and quantities in footnote)		104,651	7
8	Liquified Natural Gas						8
9	Other - Marketer		653,017				9
10	Gas Purchased for Injections						10
11				Used by other depts...: Electric			11
12	Natural gas produced:			Steam			12
13	Other gas produced (specify kind):			Common			13
14				Other disposition or credit adjustments (describe)			14
15				Other - Marketer		1,059,800	15
16							16
17				Lost and Unaccounted for:		(2,324,043)	17
18	Withdrawn from storage		10,580,515	In storage			18
19	Other receipts or debit adjustments (describe)			Other (describe in foot note)			19
20							20
21				In storage-end of year:			21
22				Natural		15,587,845	22
23	Total		86,308,806	Other (specify kind)			23
24	Equivalent therms, line 23		888,967,704	Total		86,308,806	24
25	2. State briefly the extent, including quantities when available, to which any kind of gas was used directly in the production process (other than for reforming) which is not included above.						25
26							26
27							27
28	3. To the extent not otherwise indicated in this report show the approximate p.s.i.a. pressures which apply to measurement of the principal quantities listed above (for example, 14.7 for gas produced, 14.7 plus 6" for general consumption, etc.)						28
29							29
30							30
31	Please provide the factor to convert Dth to Mcf where Mcf is equal						31
32	to 1. Please input the factor here----->						32
						1.0300	

COMPRESSOR STATIONS

1. Report below details concerning compressor stations. Use the following subheadings: field compressor stations, products extraction compressor stations, underground storage compressor stations, transmission compressor stations, distribution compressor stations, and other compressor stations.
2. For column (a), indicate the production areas where such stations are used. Group relatively small field compressor stations by production areas. Show the number of stations grouped. Identify any station held under a title other than full ownership. State in a footnote the name of owner or co-owner, the nature of respondent's title, and percent of ownership if jointly owned. Designate any station that was not operated during the past year. State in a footnote whether the book cost of such station has been retired in the books of account, or what disposition of the station and its book cost are contemplated. Designate any compressor units in transmission compressor stations installed and put into operation during the year and show in a footnote each unit's size and the date the unit was placed in operation.
3. For column (e), include the type of fuel or power, if other than natural gas. If two types of fuel or power are used, show separate entries for natural gas and the other fuel or power.

Line No.	Name of Station and Location (a)	Number of Units at Station (b)	Certified Horsepower for Each Station (c)	Plant Cost (d)	Expenses (except depreciation and taxes) Fuel (e)	Expenses (except depreciation and taxes) Power (f)	Expenses (except depreciation and taxes) Other (g)	Gas for Compressor Fuel in Dth (h)	Electricity for Compressor Station in kWh (i)	Operational Data Total Compressor Hours of Operation During Year (j)	Operational Data Number of Compressors Operated at Time of Station Peak (k)	Date of Station Peak (l)
1	None											
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
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41												

VERIFICATION

The Public Service Law requires that "... it shall be the duty of every such person and corporation to file with the Commission an annual report, verified by oath of the president, vice-president, treasurer, secretary, general manager, or receiver, if any, thereof, or by the person required to file the same. The verification shall be made by said official holding office at the time of the filing of said report, and if not made upon the knowledge of the person verifying the same shall set forth the sources of his information and the grounds of his belief as to any matters not stated to be verified upon his knowledge."

State ofNew York.....)

County ofKings.....)

.....Michael Dixon.....makes oath and

says: I am theVP, US Controller... ofNiagara Mohawk Power Corporation.....
(Here insert the official title of the deponent) (Here insert exact name of the reporting company)

I am familiar with the preparation of the foregoing report know generally the contents thereof. The said report which

consists ofAnnual Report Pages 101-450 & Supplemental Filing, Pages 1-94.....
(Here insert exact identification of the sections and pages comprising this report)

is true and correct to the best of my knowledge and belief. As to matters not actually stated upon my knowledge,

the sources of my information and the grounds for my belief are as follows:Books of Accounts and Underlying Records.....



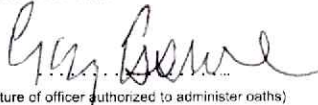
Signature

Subscribed and sworn to before me a

.....Notary Public.....

this 30th day of APRIL 24 2024

[use an im-
 L.S.
 pression seal]


 (Signature of officer authorized to administer oaths)

CRAIG R. ESSWEIN
 NOTARY PUBLIC, State of New York
 No. 02ES4946481
 Qualified in Nassau County
 Commission Expires February 6, 2027

(This space for use of the Public Service Commission)

Computed
 Examined
 Reviewed