

BEFORE THE  
STATE OF NEW YORK  
PUBLIC SERVICE COMMISSION

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In the Matter of  
  
Niagara Mohawk Power Corporation

Case 10-E-0050

July 2010

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Prepared Exhibits of:

Depreciation Panel

Paul J. Darmetko, Jr.  
Utility Engineer 2

Colonel Dickens  
Utility Engineer 3

Office of Electric, Gas, & Water  
State of New York  
Department of Public Service  
Three Empire State Plaza  
Albany, New York 12223-1350

National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050  
Staff Depreciation Summary

		Current										Company Proposed					Staff Recommendations					Diff of Book to Theo Res
12/31/2008	Plant Investment	ASL	Curve	Dep. Rate	Net Salvage	Accrual	Book Res	ASL	Curve	Dep. Rate	Net Salvage	Accrual	Computed Theo Reserve	Diff of Book to Theo Res	ASL	Curve	Dep. Rate	Net Salvage	Accrual	Computed Theo Reserve		
Transmission Plant																						
350.40	Land Rights - Transmission Lines	\$27,123,696	75.00	R3	1.33%	0.00%	\$360,745	\$13,069,807	75.00	H5	1.33%	0.50%	\$360,745	\$12,539,339	\$530,468	75.00	H5	1.32%	1.00%	\$358,033	\$12,601,724	\$468,083
352.00	Structures and Improvements	\$1,004,576	65.00	R1.5	1.92%	-25.00%	\$595,288	\$11,287,636	65.00	H5	2.05%	-33.10%	\$635,594	\$12,993,484	\$1,705,468	65.00	H5	2.08%	-35.00%	\$644,895	\$13,178,966	\$1,891,380
353.01	Substation Equipment - EMS RTU	\$623,906,673	58.00	R2	1.90%	0.00%	\$11,852,327	\$181,239,442	45.00	H0.5	2.92%	-13.60%	\$15,179,928	\$15,619,928	\$1,074,886	45.00	H0.5	2.44%	-10.00%	\$15,220,883	\$126,938,214	\$54,301,228
353.50	Substation Equipment - EMS RTU	\$2,485,893	20.00	R2	5.00%	0.00%	\$2,124,295	\$30,807,700	20.00	H2	5.01%	-31.20%	\$2,128,543	\$21,115,383	\$3,692,317	30.00	H3	3.40%	-2.00%	\$1,444,520	\$20,656,684	\$10,151,016
354.00	Towers and Fixtures	\$133,237,659	68.00	R3	1.47%	0.00%	\$1,958,934	\$68,330,989	70.00	H4	1.87%	-31.20%	\$2,491,544	\$21,168,034	\$2,633,045	70.00	H4	1.71%	-20.00%	\$2,278,364	\$72,168,324	\$6,837,395
355.00	Poles and Fixtures	\$65,859,185	55.00	S2	1.91%	-5.00%	\$1,967,910	\$111,143,069	65.00	H4	2.10%	-36.60%	\$2,371,184	\$131,733,473	\$2,063,040	65.00	H4	2.00%	-30.00%	\$2,371,184	\$125,406,673	\$14,263,004
356.01	Overhead Conductors and Device	\$236,780,774	60.00	R2.5	1.51%	5.00%	\$3,575,390	\$17,469,018	75.00	H2	2.01%	-50.80%	\$4,789,244	\$17,789,717	\$3,630,689	75.00	H2	1.60%	-20.00%	\$3,788,492	\$17,050,173	\$4,148,545
357.01	Underground Conduit	\$29,049,970	62.00	R4	2.02%	-25.00%	\$586,809	\$4,128,224	75.00	H4	1.33%	0.00%	\$586,809	\$4,100,966	\$2,386,365	75.00	H4	1.35%	0.00%	\$586,365	\$10,093,896	\$4,128,388
358.00	Underground Conductors and Devices	\$102,159,262	50.00	R1	1.40%	30.00%	\$2,288,367	\$24,750,616	50.00	H3	2.18%	-11.80%	\$2,288,367	\$24,750,616	\$2,386,365	50.00	R3	1.34%	-10.00%	\$2,386,365	\$24,750,616	\$10,151,016
359.00	Roads and Trails	\$2,448,571	75.00	R3	1.33%	0.00%	\$31,236	\$231,855	75.00	H4	1.33%	0.00%	\$31,236	\$231,855	\$263,019	75.00	H4	1.33%	0.00%	\$31,236	\$253,019	\$21,164
Total Transmission Plant																						
Total Transmission Plant		\$1,593,956,259					\$29,502,823	\$532,552,426				0.00%	\$36,484,659	\$533,991,121	\$1,438,695				\$32,992,145	\$486,596,802	\$45,955,624	
Distribution Plant																						
360.01	Land Rights	\$10,113,745	55.00	R2	1.82%	0.00%	\$184,070	\$1,323,743	75.00	H5	1.33%	0.00%	\$134,513	\$873,828	\$643,765	75.00	H5	1.33%	0.00%	\$134,513	\$873,828	\$49,915
361.00	Structures and Improvements	\$2,123,715	65.00	R1.5	2.31%	-50.00%	\$718,878	\$12,178,825	65.00	H2.5	2.03%	-32.10%	\$718,878	\$12,822,590	\$649,915	75.00	R1.5	1.67%	-25.00%	\$591,392	\$9,516,774	\$2,660,951
362.00	Structures and Improvements	\$430,797,242	52.00	R1.5	1.12%	-10.00%	\$5,314,387	\$15,603,129	60.00	H2	1.83%	-15.30%	\$5,314,387	\$10,731,593	\$8,491,536	60.00	S3	1.83%	-10.00%	\$7,853,590	\$10,201,517	\$13,801,612
362.55	Station Equipment - EMS RTU	\$1,004,576	41.00	R1.5	2.17%	-25.00%	\$1,116,982	\$266,517,204	65.00	H2	2.17%	-40.90%	\$1,116,982	\$225,444,190	\$16,039,697	41.00	R1.5	1.62%	-5.00%	\$973,282	\$181,592,716	\$18,033,484
364.00	Poles, Towers and Fixtures	\$788,801,034	41.00	S-0.5	2.97%	-25.00%	\$3,471,392	\$480,447,571	50.00	H4	4.05%	-102.30%	\$3,471,392	\$250,348,225	\$579,000,654	50.00	R4	2.50%	-25.00%	\$12,778,577	\$165,582,110	\$120,935,094
365.00	Overhead Conductors and Devices	\$785,984,992	35.00	R4	3.71%	-30.00%	\$9,233,787	\$169,144,375	50.00	H4	1.33%	-1.50%	\$1,815,983	\$14,036,284	\$1,053,633	50.00	R4	1.47%	-10.00%	\$1,899,625	\$64,172,613	\$120,935,094
366.01	Underground Conduit	\$134,517,260	70.00	R1.5	1.71%	-20.00%	\$9,233,787	\$169,144,375	50.00	H3	2.23%	-10.90%	\$9,233,787	\$119,001,088	\$1,061,633	75.00	R3	1.53%	-15.00%	\$6,363,826	\$44,472,820	\$4,668,003
367.01	Underground Conductors and Devices	\$415,936,368	50.00	R1.5	1.80%	10.00%	\$14,410,866	\$1,694,411	35.00	H2.5	2.93%	-2.60%	\$14,410,866	\$76,186,435	\$98,497,367	45.00	H4.5	2.67%	-20.00%	\$12,061,759	\$137,569,098	\$31,275,771
368.01	Line Transformers - Bare Cost	\$451,751,287	36.00	L1.5	3.19%	-15.00%	\$8,540,617	\$15,644,011	35.00	H2	3.56%	-24.50%	\$8,540,617	\$64,014,378	\$68,490,367	45.00	H4.5	2.87%	-20.00%	\$6,405,463	\$57,151,722	\$41,607,271
369.00	Line Transformers - Install Cost	\$239,904,970	36.00	L1.5	3.19%	-15.00%	\$8,540,617	\$15,644,011	35.00	H2	3.56%	-24.50%	\$8,540,617	\$170,800,379	\$10,792,317	50.00	H4	2.60%	-30.00%	\$7,401,695	\$125,305,018	\$56,289,678
369.20	Underground Services - Conduit	\$8,035,024	50.00	R1	2.20%	-10.00%	\$10,077,693	\$170,800,379	45.00	H1.5	2.67%	-7.720%	\$10,077,693	\$170,800,379	\$9,846,766	50.00	H4	1.35%	-1.00%	\$10,643,73	\$2,622,688	\$1,046,863
370.01	Underground Services - Cable	\$49,724,890	32.00	S1.5	3.13%	0.00%	\$1,102,490	\$22,708,958	75.00	H2.5	1.40%	-5.00%	\$1,102,490	\$22,708,958	\$1,916,849	75.00	H2.5	1.40%	-5.00%	\$1,916,849	\$19,166,949	\$1,916,849
370.10	Small Meters - Bare Cost	\$26,080,597	36.00	S1.5	2.78%	0.00%	\$2,476,300	\$4,014,743	20.00	H0.5	5.89%	-17.80%	\$2,476,300	\$4,014,743	\$3,638,599	20.00	H0.5	6.25%	-25.00%	\$1,630,397	\$2,760,126	\$3,530,982
370.20	Small Meters - Install Cost	\$5,871,977	36.00	R3	2.78%	0.00%	\$191,041	\$2,666,844	20.00	H3	5.00%	-19.90%	\$343,599	\$1,910,766	\$1,886,073	20.00	H3	5.05%	-1.00%	\$1,629,874	\$1,867,971	\$1,867,971
370.30	Large Meters - Bare Cost	\$28,016,510	36.00	S1.5	2.78%	0.00%	\$177,859	\$2,666,844	20.00	H3	6.00%	-19.90%	\$1,680,991	\$1,041,473	\$88,003,329	20.00	H3	5.05%	-1.00%	\$1,414,834	\$8,795,569	\$6,357,425
371.00	Installations on Customers Premises	\$88,533,314	15.00	SC	7.33%	-10.00%	\$591,840	\$6,216,948	40.00	H1.5	3.34%	-33.40%	\$2,699,679	\$2,792,521	\$3,424,427	40.00	H1.5	3.50%	-40.00%	\$2,930,682	\$3,266,266	\$3,266,266
373.10	Overhead Street Lighting	\$3,223,467	30.00	L0.5	3.80%	-10.00%	\$2,604,494	\$3,223,467	40.00	H1	3.07%	-53.60%	\$2,104,157	\$23,767,461	\$15,919,009	50.00	H1	2.60%	-30.00%	\$1,783,022	\$20,115,689	\$17,170,780
373.20	Underground Street Lighting	\$4,116,913	30.00	L0.5	3.80%	-10.00%	\$4,608,873	\$54,217,646	70.00	H1	1.78%	-24.80%	\$2,104,157	\$20,516,956	\$33,701,061	70.00	H1	1.86%	-30.00%	\$2,254,943	\$21,371,443	\$25,849,514
Total Distribution Plant		\$4,116,913					\$123,959,701	\$54,217,646				\$118,529,820	\$1,467,513,562	\$4,789,906					\$90,636,759	\$1,446,454,244	\$25,849,514	
General Plant																						
390.00	Structures and Improvements	\$89,909,731	55.00	R3	1.91%	-5.00%	\$1,715,386	\$12,912,812	55.00	H0.5	1.88%	-3.20%	\$1,688,423	\$15,755,044	\$2,842,232	55.00	H0.5	2.00%	-10.00%	\$1,796,195	\$16,793,167	\$3,883,355
Total General Plant		\$89,909,731					\$1,715,386	\$12,912,812				-3.20%	\$1,688,423	\$15,755,044	\$2,842,232				\$1,796,195	\$16,793,167	\$3,883,355	
Amortizable																						
391.01	Office Furniture and Equipment	\$7,409,461	42.00	R2.5	2.74%	0.00%	\$203,919	\$2,623,489	22.00	SQ	4.55%	0.00%	\$336,790	\$4,422,845	\$1,799,356	22.00	SQ	4.55%	0.00%	\$336,790	\$4,422,845	\$1,799,356
391.20	Office Data Processing Equipment	\$2,392,757	5.00	R3	20.00%	0.00%	\$478,551	\$1,317,454	5.00	SQ	17.74%	0.00%	\$424,451	\$1,300,386	\$1,092,371	5.00	SQ	17.74%	0.00%	\$424,451	\$1,300,386	\$1,092,371
393.00	Stores Equipment	\$2,143,249	40.00	L1.5	2.50%	0.00%	\$53,381	\$906,037	22.00	SQ	4.55%	0.00%	\$97,419	\$1,397,328	\$891,291	22.00	SQ	4.55%	0.00%	\$97,419	\$1,397,328	\$891,291
394.01	Tools, Shop and Garage Equipment	\$41,904,502	34.00	L0	2.96%	0.00%	\$1,228,533	\$12,515,135	22.00	SQ	4.54%	0.00%	\$1,884,844	\$19,426,223	\$6,911,688	22.00	SQ	4.54%	0.00%	\$1,884,844	\$19,426,223	\$6,911,688
395.01	Laboratory Equipment	\$20,437,793	40.00	L1.5	2.50%	0.00%	\$510,946	\$5,972,720	22.00	SQ	4.55%	0.00%	\$928,979	\$11,315,257	\$5,342,537	22.00	SQ	4.55%	0.00%	\$928,979	\$11,315,257	\$5,342,537
397.01	Communication Equip. - Radio	\$3,443,130	20.00	S2	12.50%	0.00%	\$2,720,412	\$18,608,540	22.00	SQ	4.52%	0.00%	\$2,460,993	\$18,048,404	\$640,136	22.00	SQ	4.52%	0.00%	\$2,460,993	\$18,048,404	\$640,136
397.02	Communication Equip. - Telephone	\$3,443,130	8.00	S2	12.50%	0.00%	\$430,391	\$6,719,466	8.00	SQ	0.21%	0.00%	\$7,100	\$3,304,321	\$3,406,321	8.00	SQ	0.21%	0.00%	\$7,100	\$3,304,321	\$3,406,321
397.60	Communication Equip. - Network NY	\$6,924,926	15.00	L1	6.67%	0.00%	\$455,223	\$1,565,296	22.00	SQ	4.55%	0.00%	\$310,220	\$1,461,989	\$1,063,307	22.00	SQ	4.55%	0.00%	\$310,220	\$1,461,989	\$1,063,307
397.60	Communication Equip. - Network NY	\$11,247,365	15.00	L1	6.67%	0.00%	\$750,198	\$1,565,296	22.00	SQ	4.55%	0.00%	\$511,238	\$6,471,582	\$13,063,472	22.00	SQ	4.55%	0.00%	\$511,238	\$6,471,582	\$13,063,472
398.01	Miscellaneous Equipment	\$21,182,064	10.00	L0	8.81%	0.00%	\$4,593,142	\$95,650,952	22.00	SQ	4.54%	0.00%	\$2,325,919	\$37,389,877	\$58,261,075	22.00	SQ	4.54%	0.00%	\$2,325,919	\$37,389,877	\$58,261,075
Total Amortizable		\$200,993,506					\$11,339,897	\$165,215,913				0.00%	\$9,267,953	\$104,649,036	\$60,566,877				\$9,267,953	\$104,649,036	\$60,566,877	
Total Electric Plant		\$6,001,778,909					\$166,517,897	\$2,182,984,709					\$65,990,855	\$2,121,908,853	\$61,075,856				\$134,915,051	\$2,054,493,249	\$28,491,460	

## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Transmission Plant

Account: 353.55 Station Equipment - EMS RTU

T-Cut: None

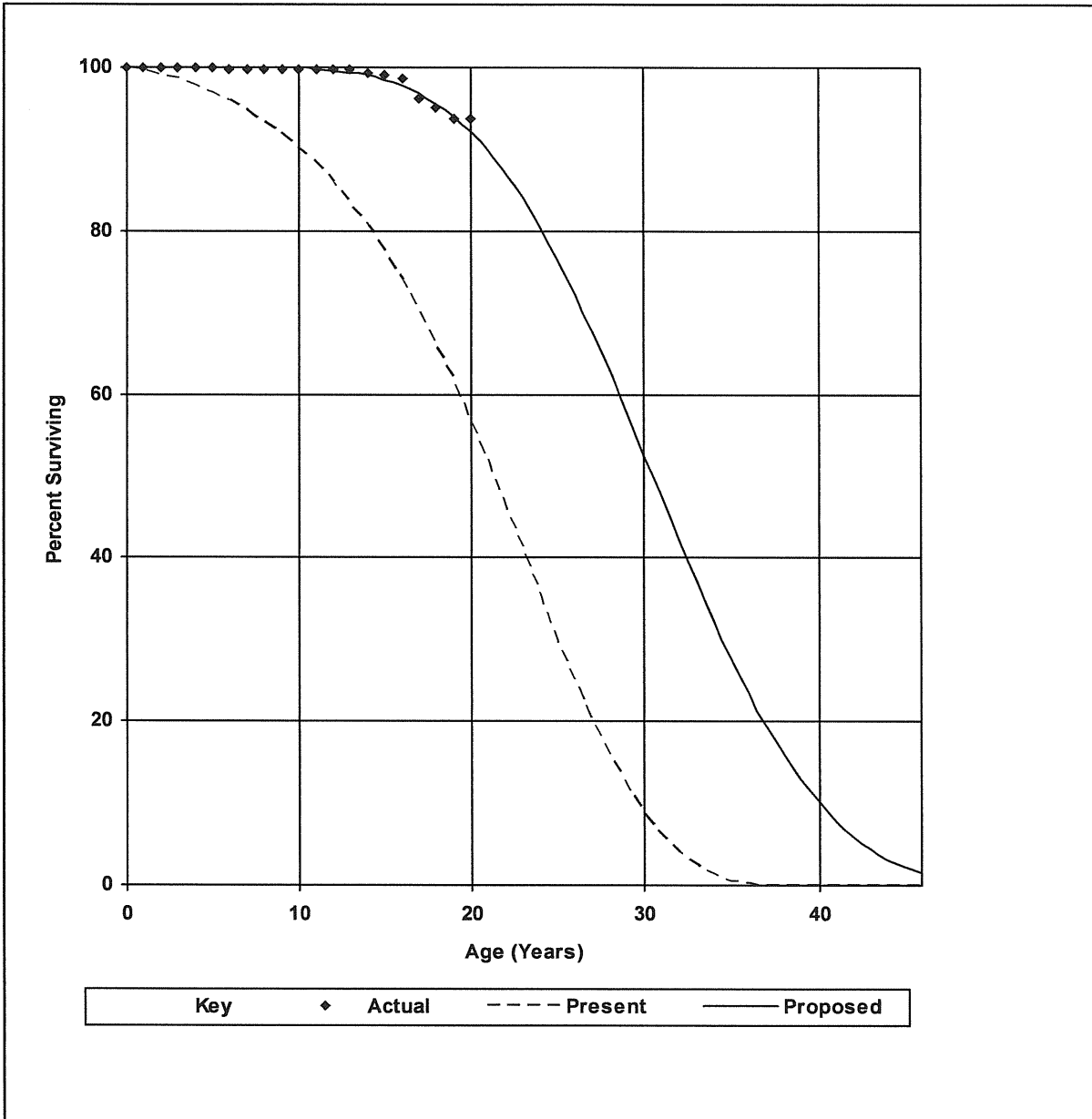
Placement Band: 1989-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 20.0-R2

Proposed: 30.0-S3



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Transmission Plant****Account: 353.55 Station Equipment - EMS RTU**

T-Cut: None

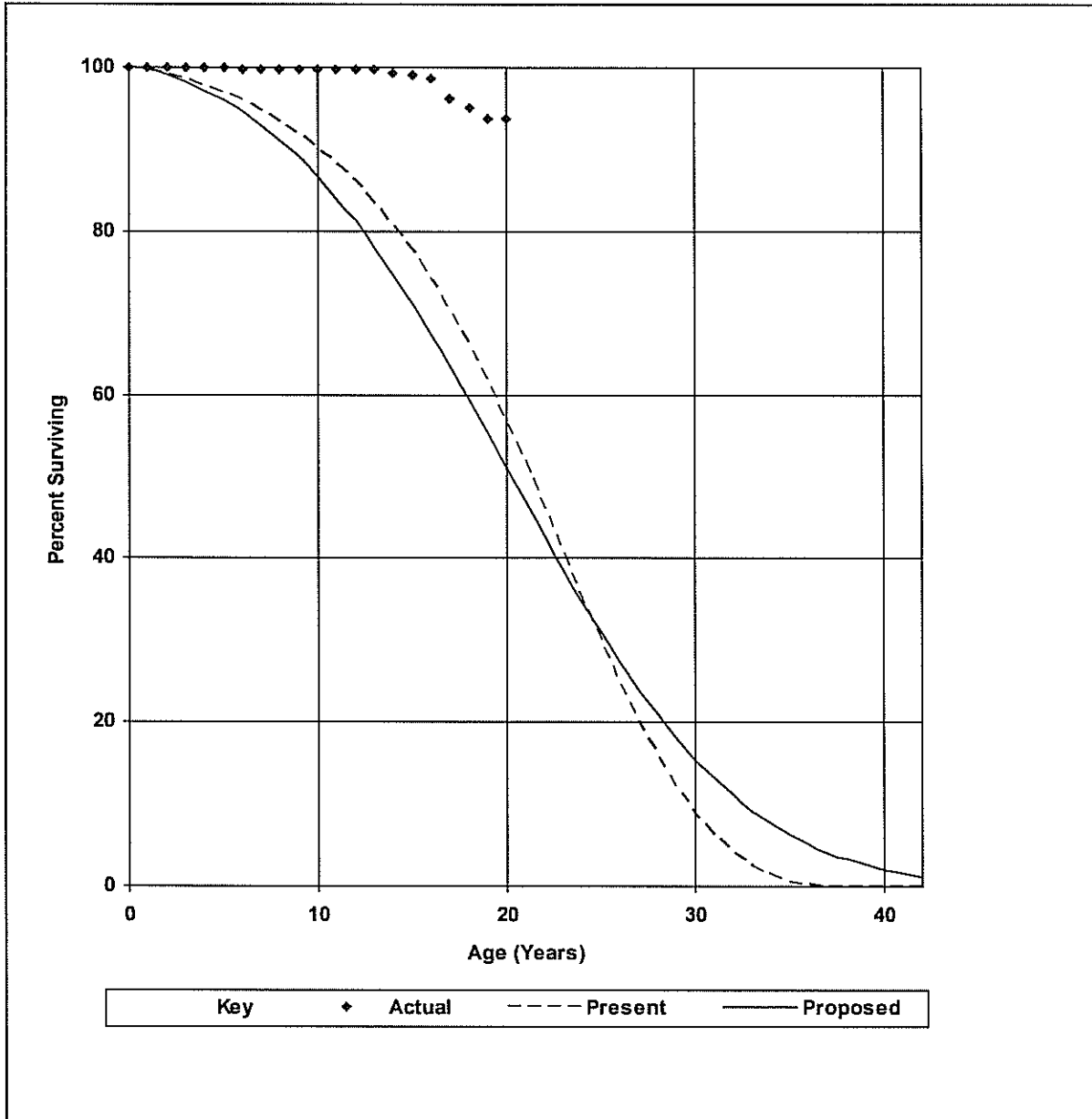
Placement Band: 1989-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 20.0-R2

Proposed: 20.0-H2



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Transmission Plant****Account: 358.00 Underground Conductors and Devices**

T-Cut: None

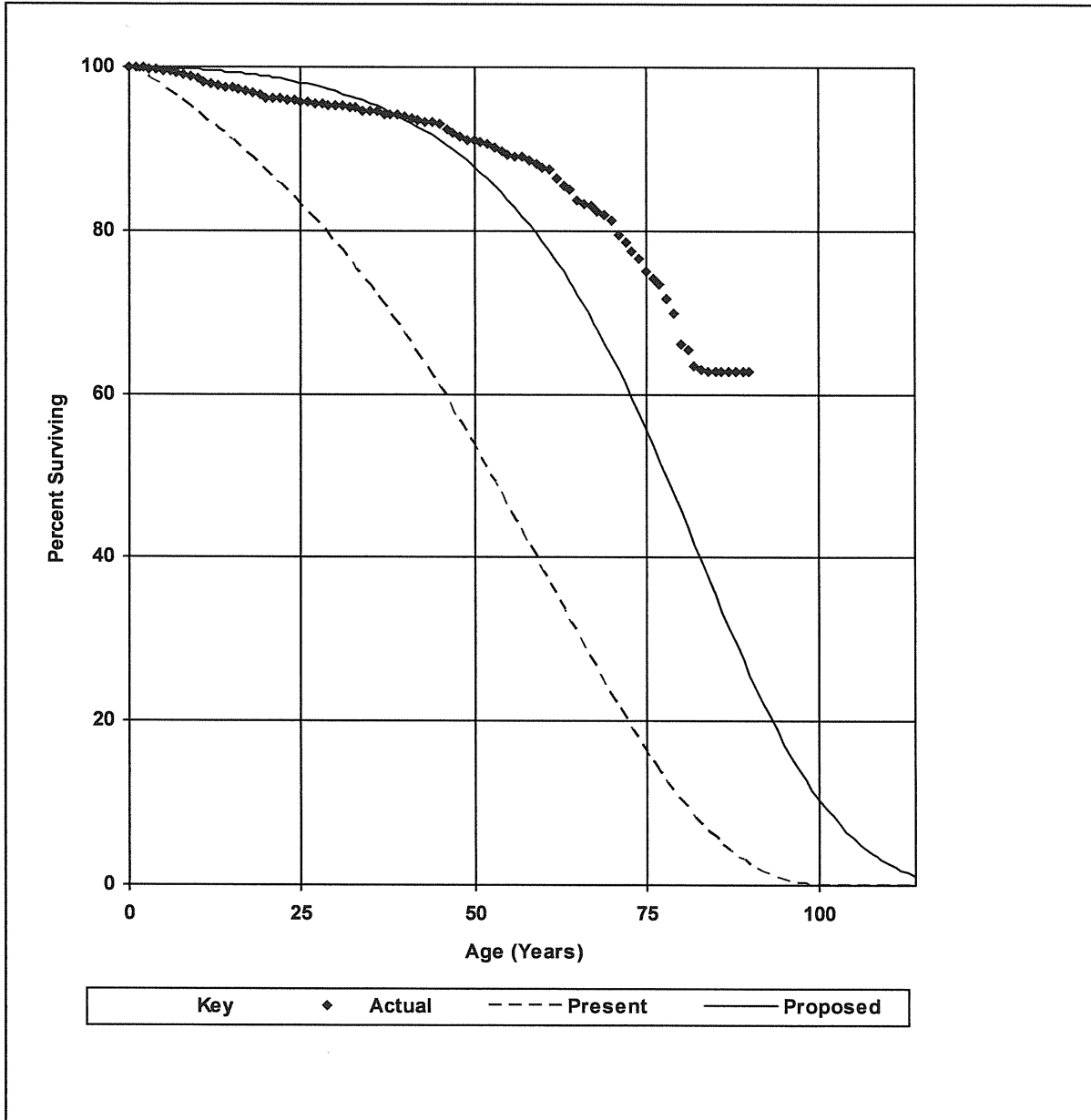
Placement Band: 1919-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 50.0-R1

Proposed: 75.0-R3



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**  
**Transmission Plant****Account: 358.00 Underground Conductors and Devices**

T-Cut: None

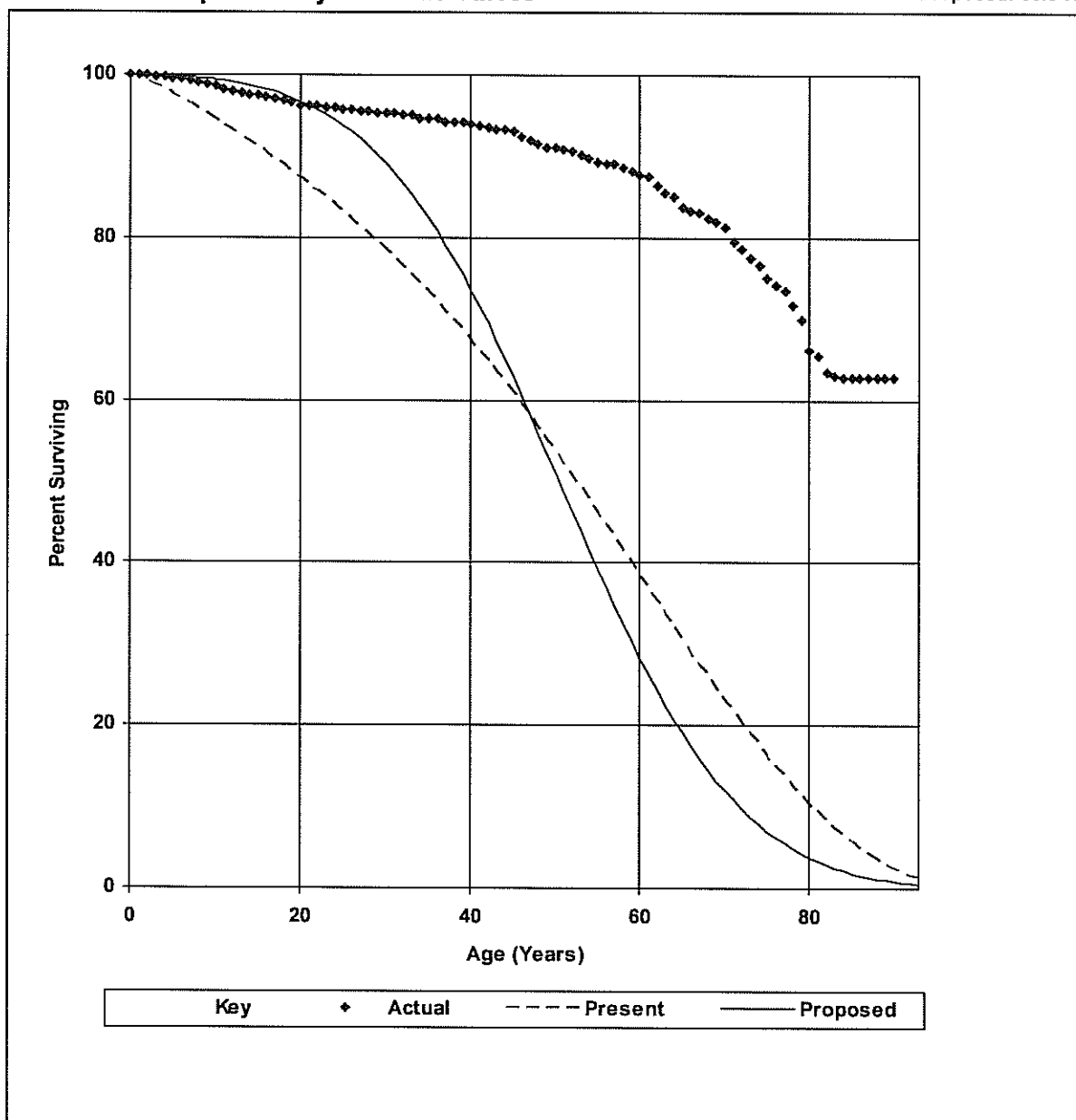
Placement Band: 1919-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 50.0-R1

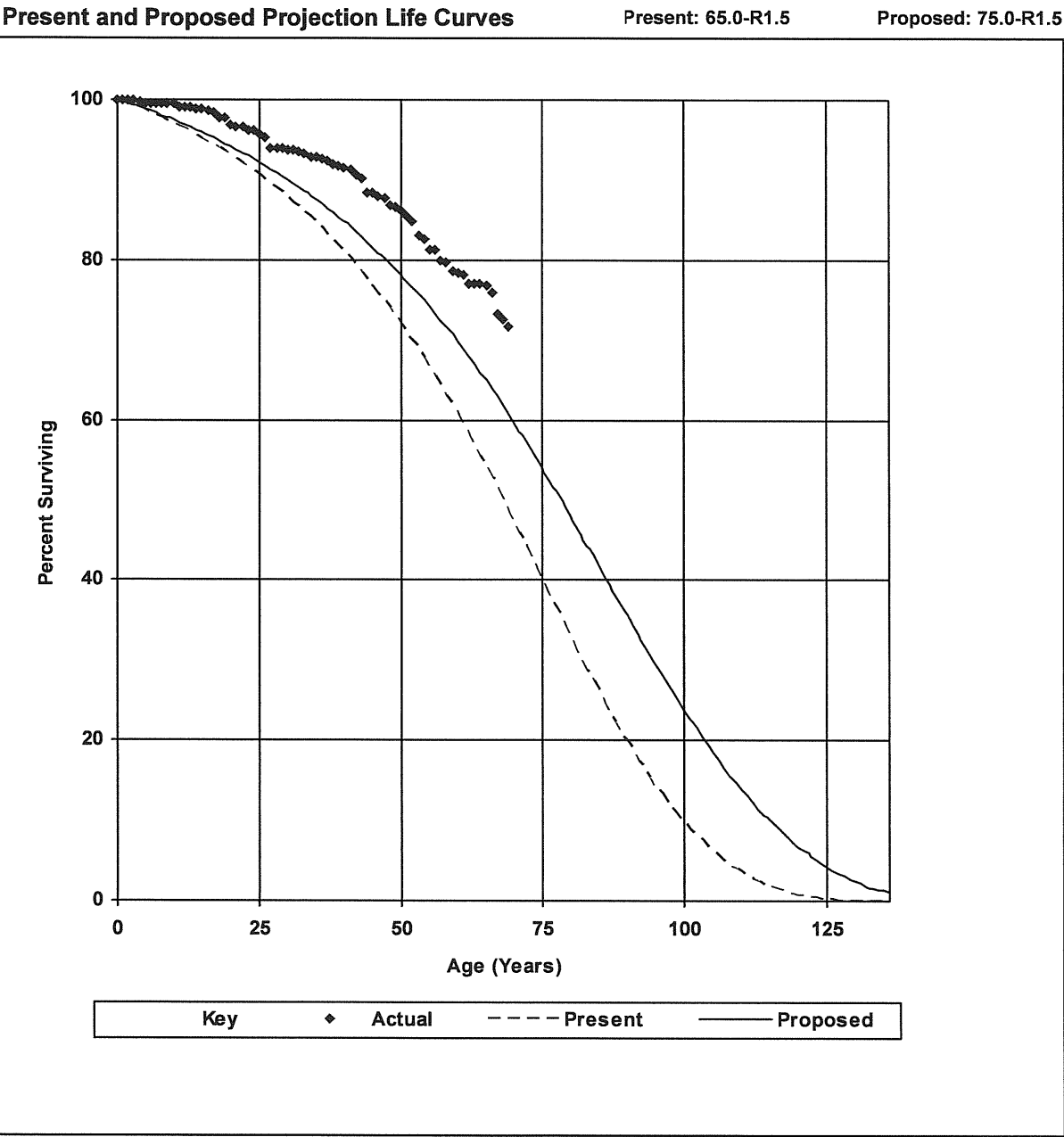
Proposed: 50.0-H3



Schedule E

NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Distribution Plant  
Account: 361.00 Structures and Improvements

T-Cut: None  
Placement Band: 1940-2008  
Observation Band: 1996-2008



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Distribution Plant****Account: 361.00 Structures and Improvements**

T-Cut: None

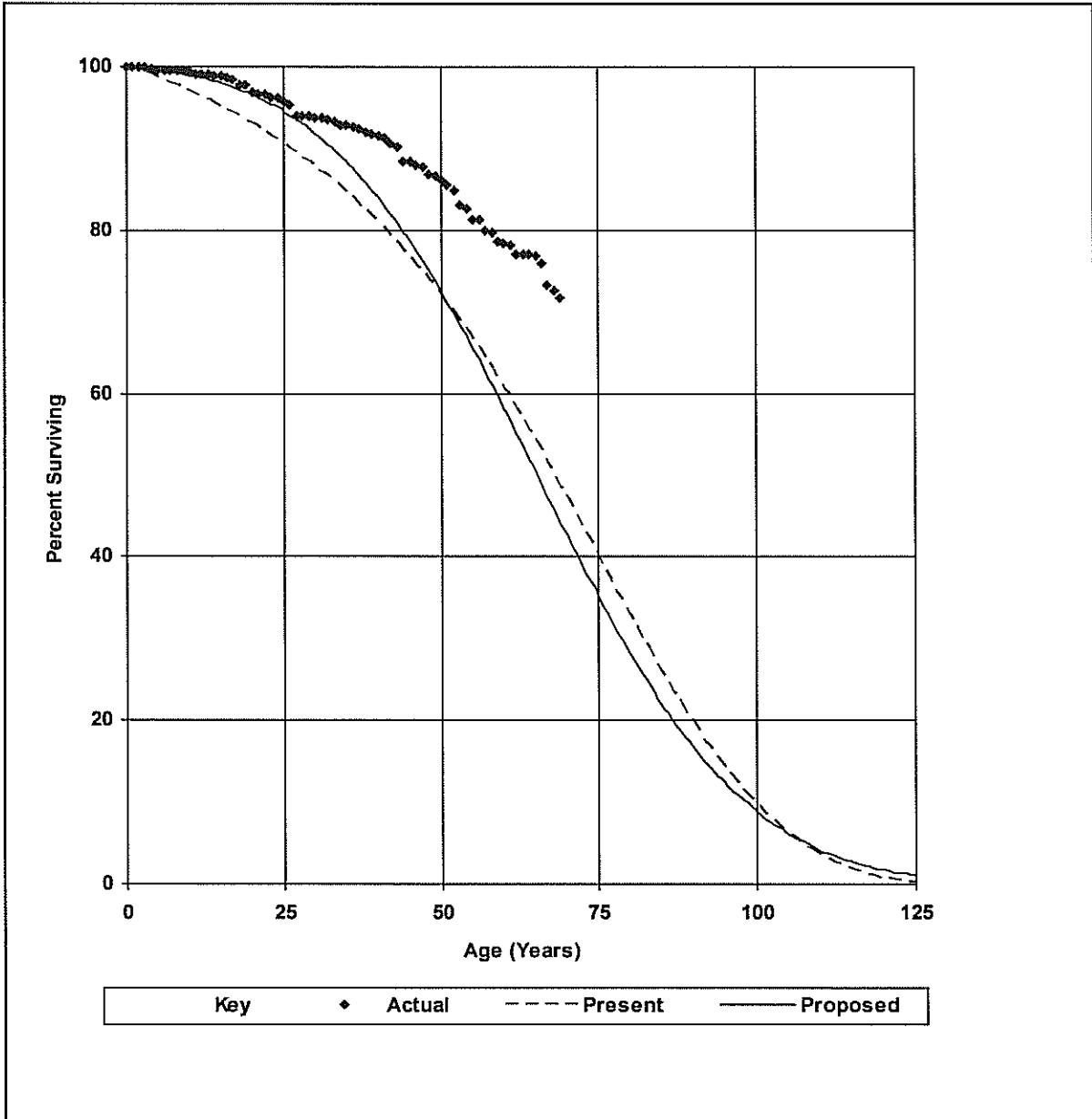
Placement Band: 1940-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 65.0-R1.5

Proposed: 65.0-H2.5





## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Distribution Plant

Account: 362.55 Station Equipment - EMS RTU

T-Cut: None

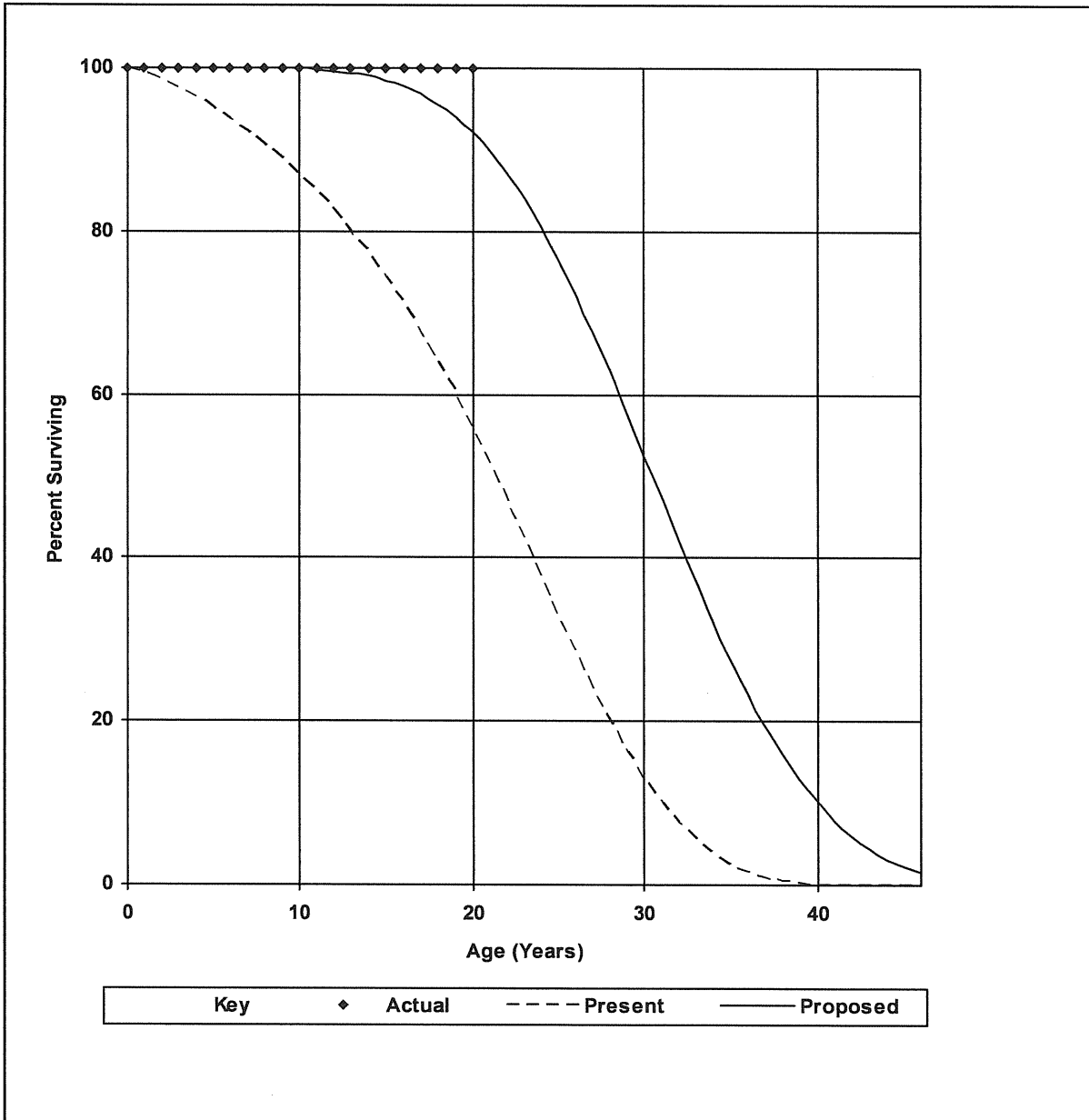
Placement Band: 1989-2007

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 20.0-R1.5

Proposed: 30.0-S3



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC****Distribution Plant****Account: 362.55 Station Equipment - EMS RTU**

T-Cut: None

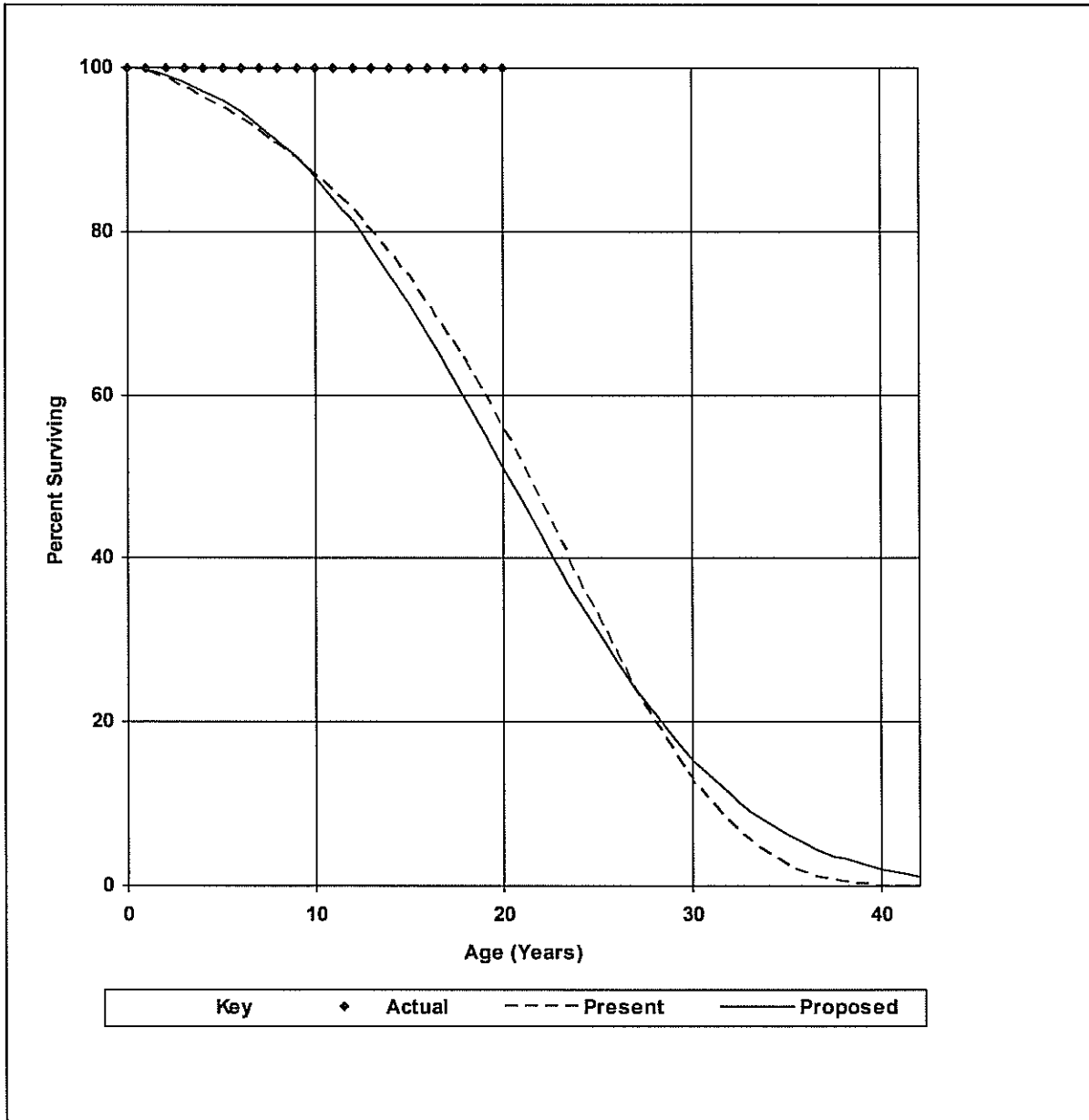
Placement Band: 1989-2007

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 20.0-R1.5

Proposed: 20.0-H2



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

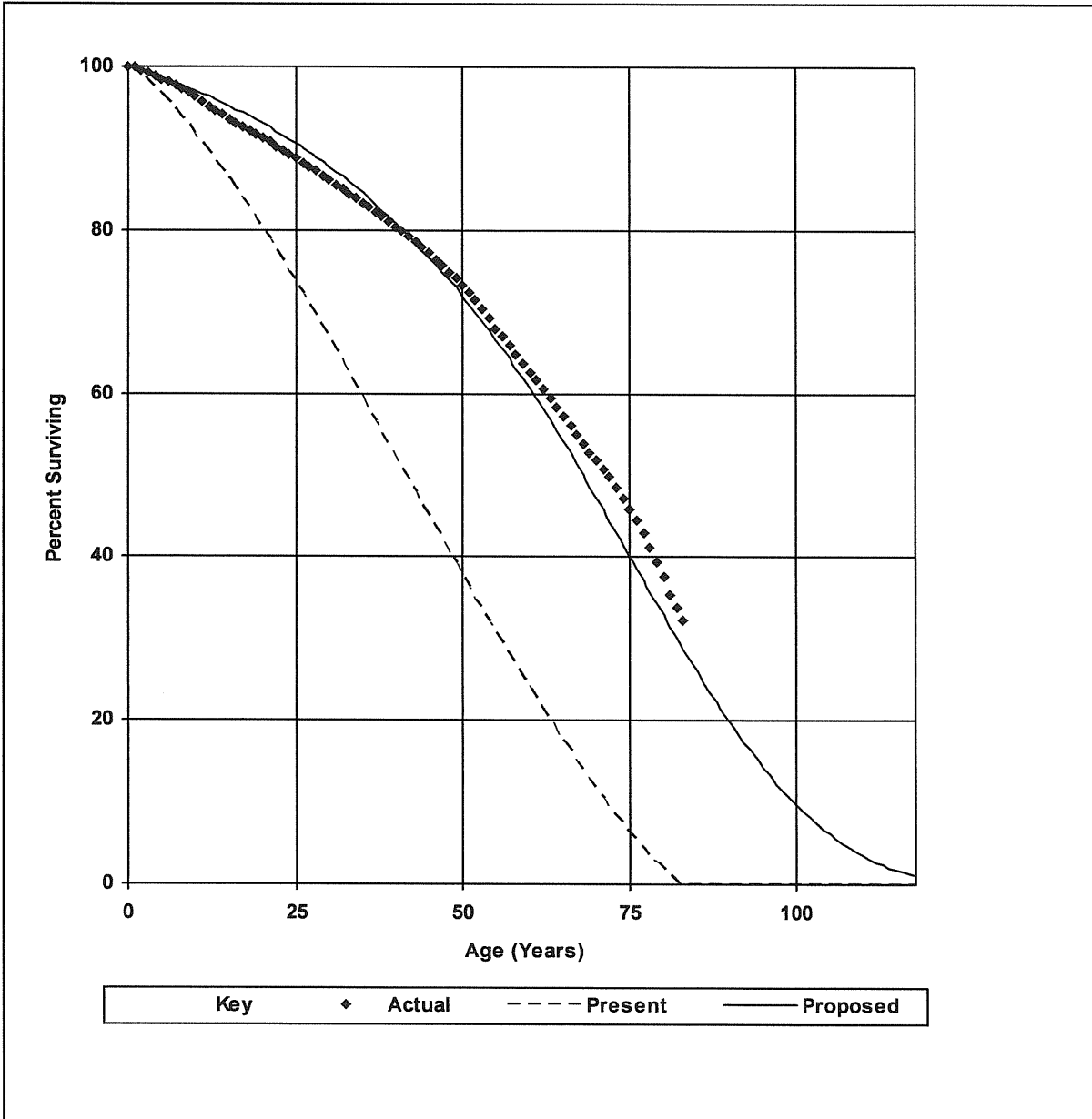
Placement Band: 1926-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 41.0-S-.5

Proposed: 65.0-R1.5



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Distribution Plant

Account: 364.00 Poles, Towers and Fixtures

T-Cut: None

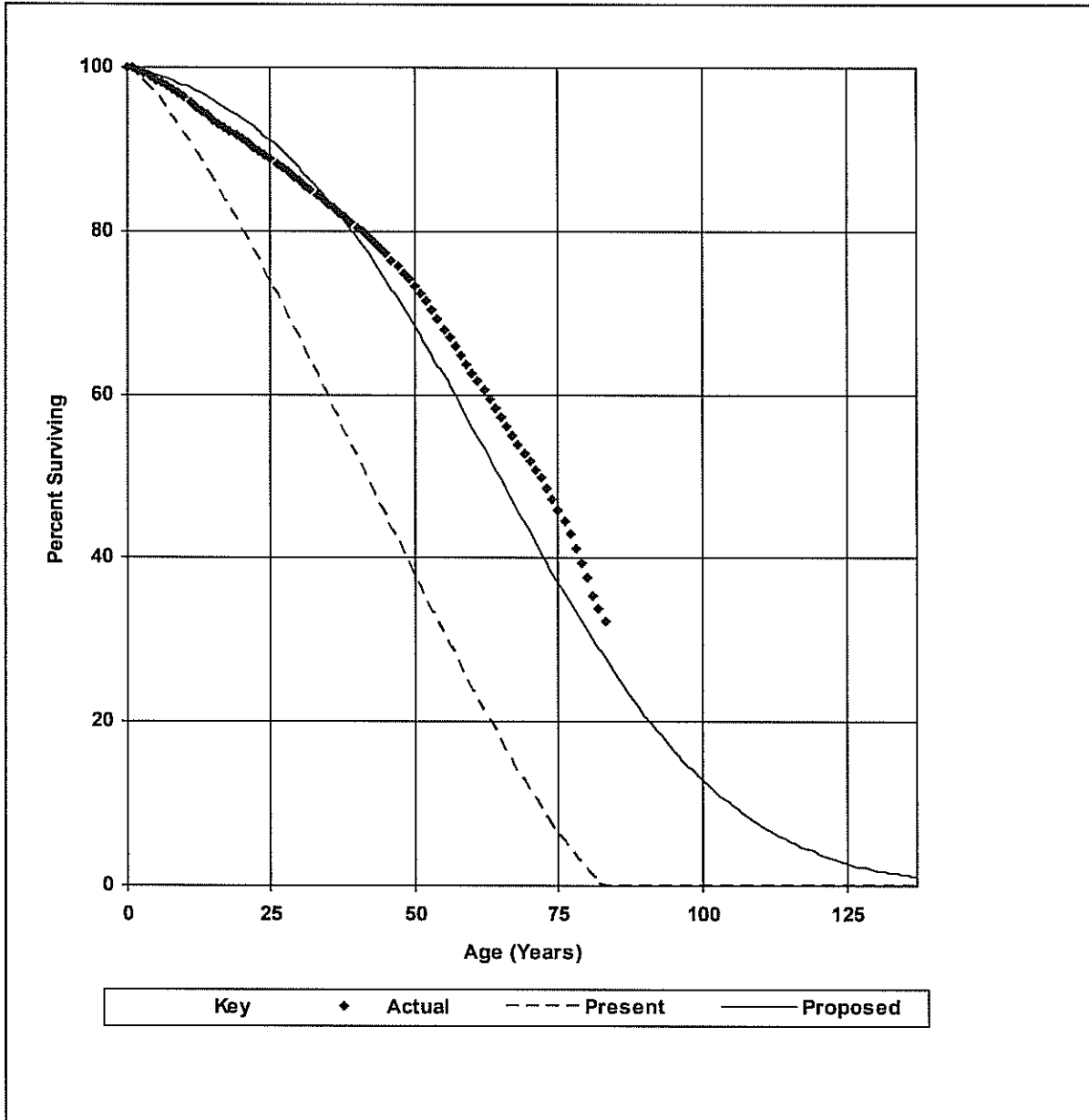
Placement Band: 1926-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 41.0-S-.5

Proposed: 65.0-H2



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

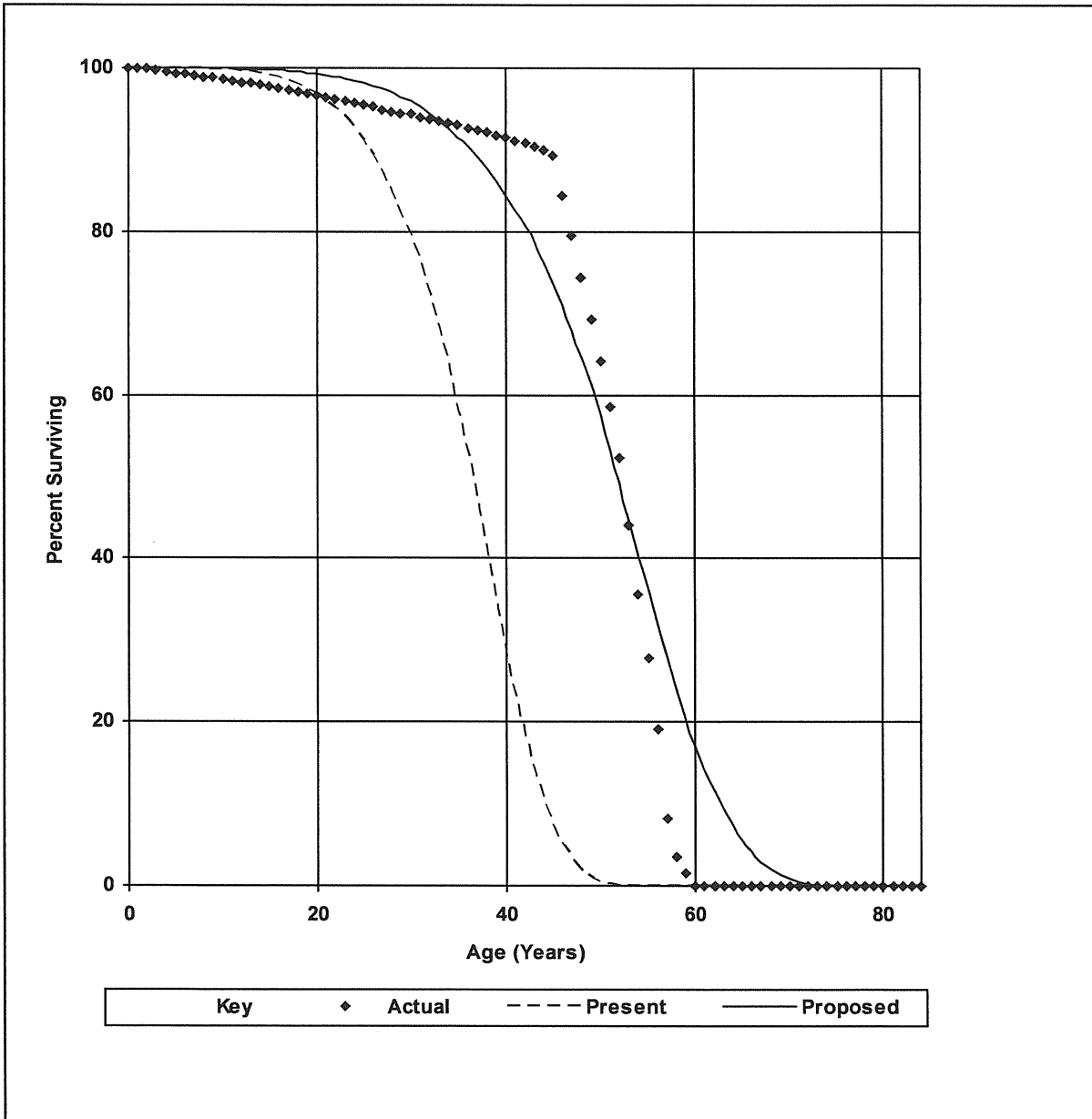
Placement Band: 1925-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 35.0-R4

Proposed: 50.0-R4



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC**

Distribution Plant

Account: 365.00 Overhead Conductors and Devices

T-Cut: None

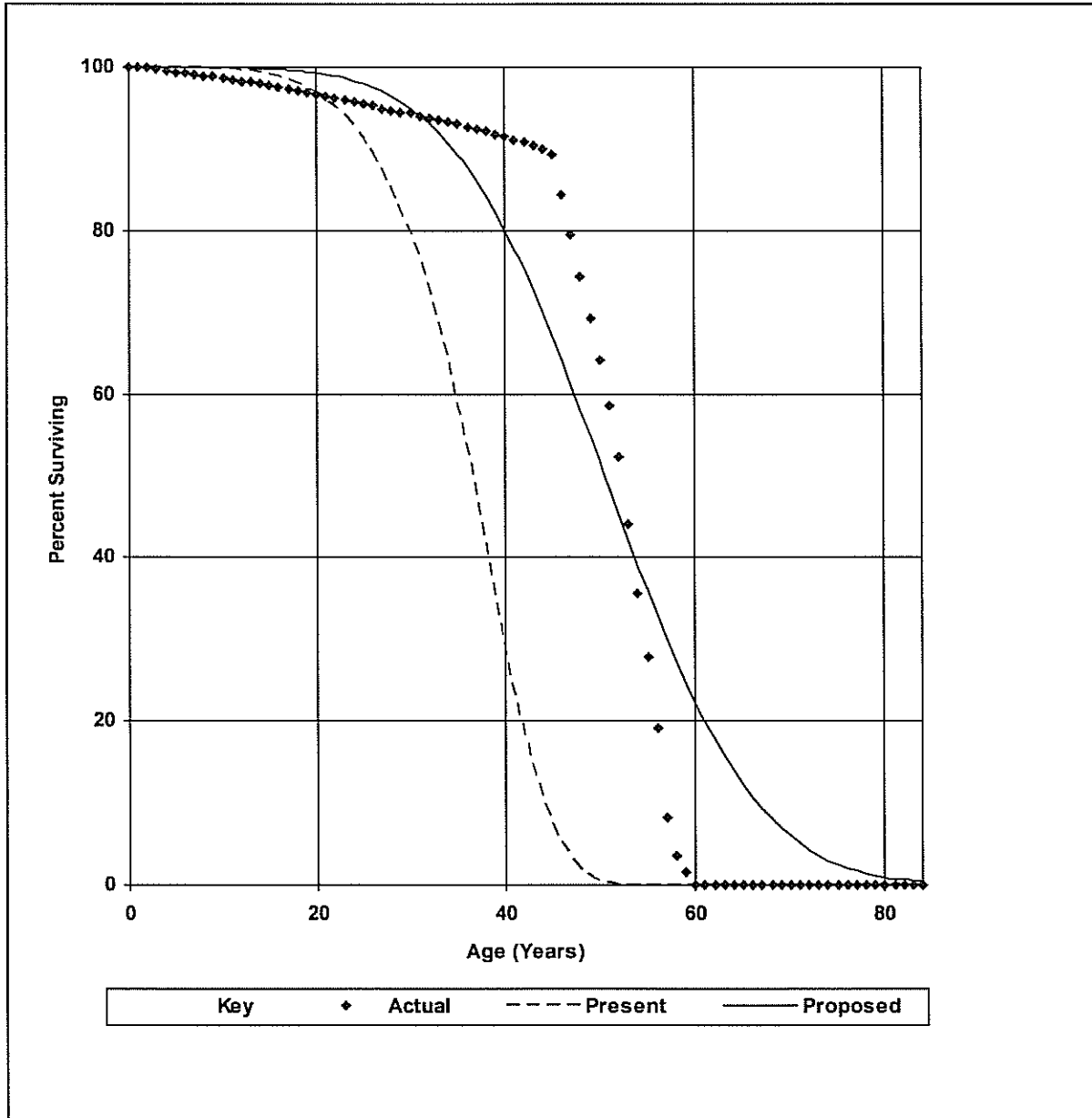
Placement Band: 1925-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 35.0-R4

Proposed: 50.0-H4



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Distribution Plant****Account: 367.10 Underground Conductors and Devices**

T-Cut: None

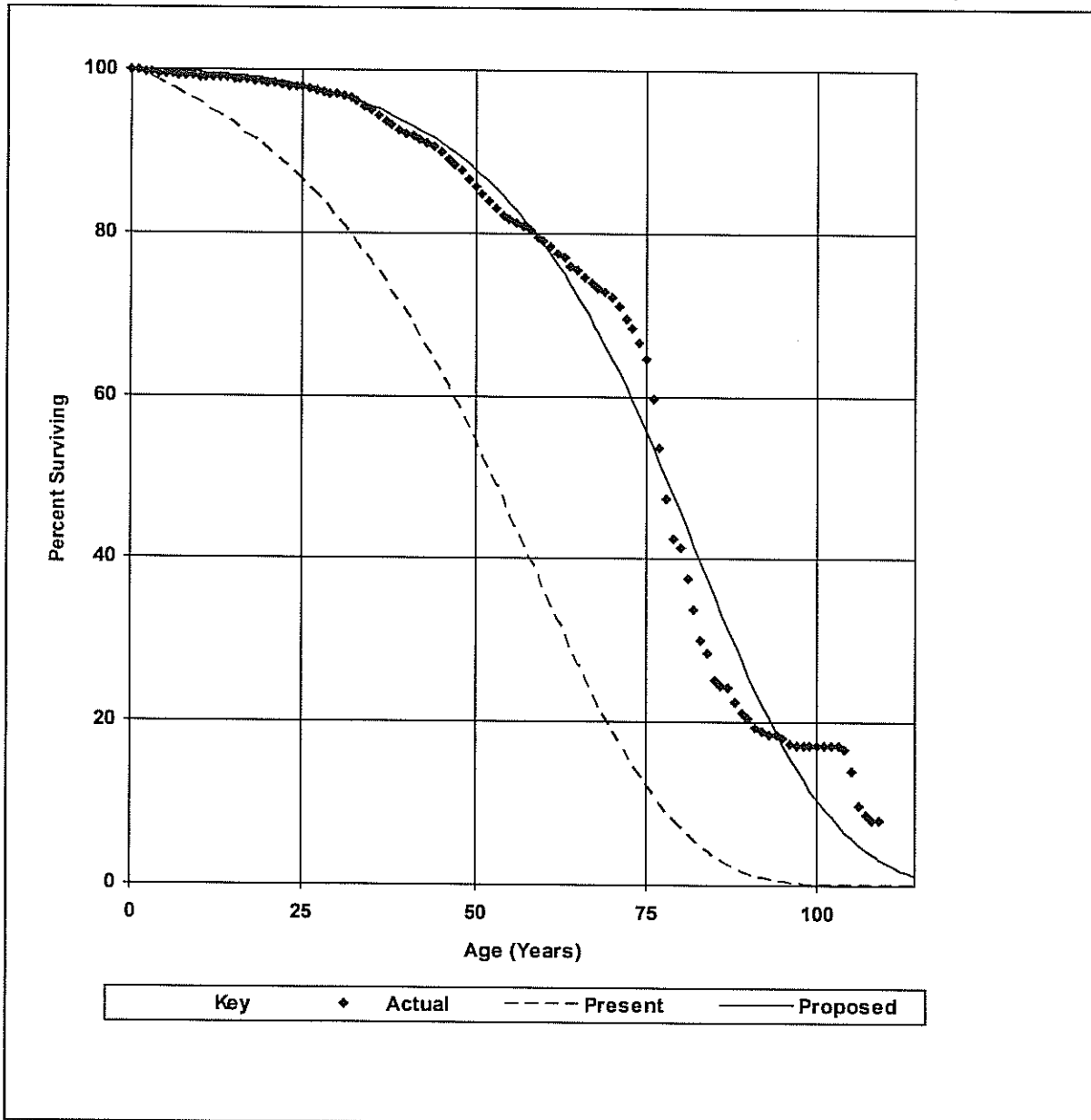
Placement Band: 1900-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 50.0-R1.5

Proposed: 75.0-R3



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC****Distribution Plant****Account: 367.10 Underground Conductors and Devices**

T-Cut: None

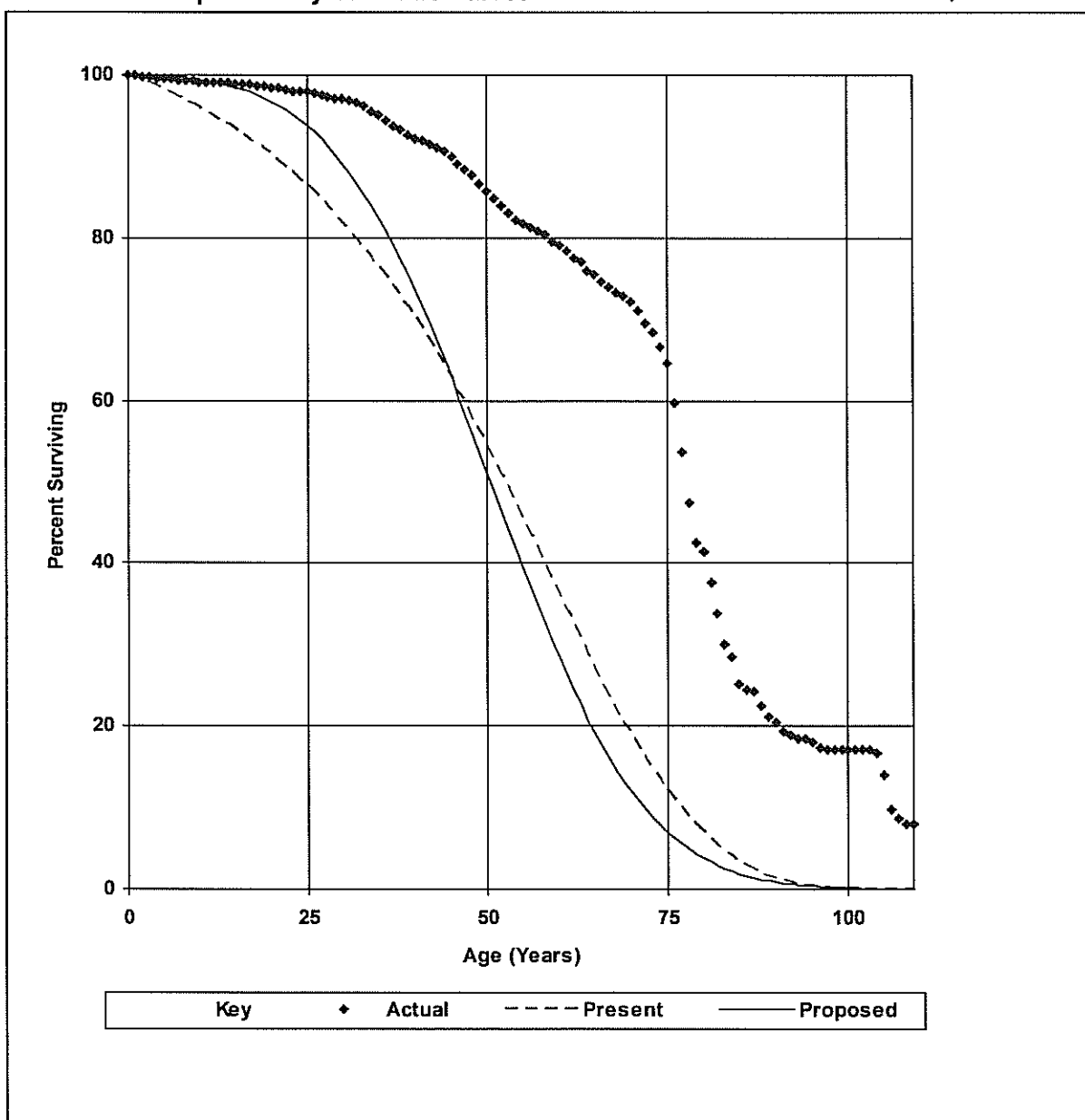
Placement Band: 1900-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 50.0-R1.5

Proposed: 50.0-H3





## Schedule E

## NIAGARA MOHAWK POWER CORPORATION - ELECTRIC

Distribution Plant

Account: 368.30 Line Transformers - Install Cost

T-Cut: None

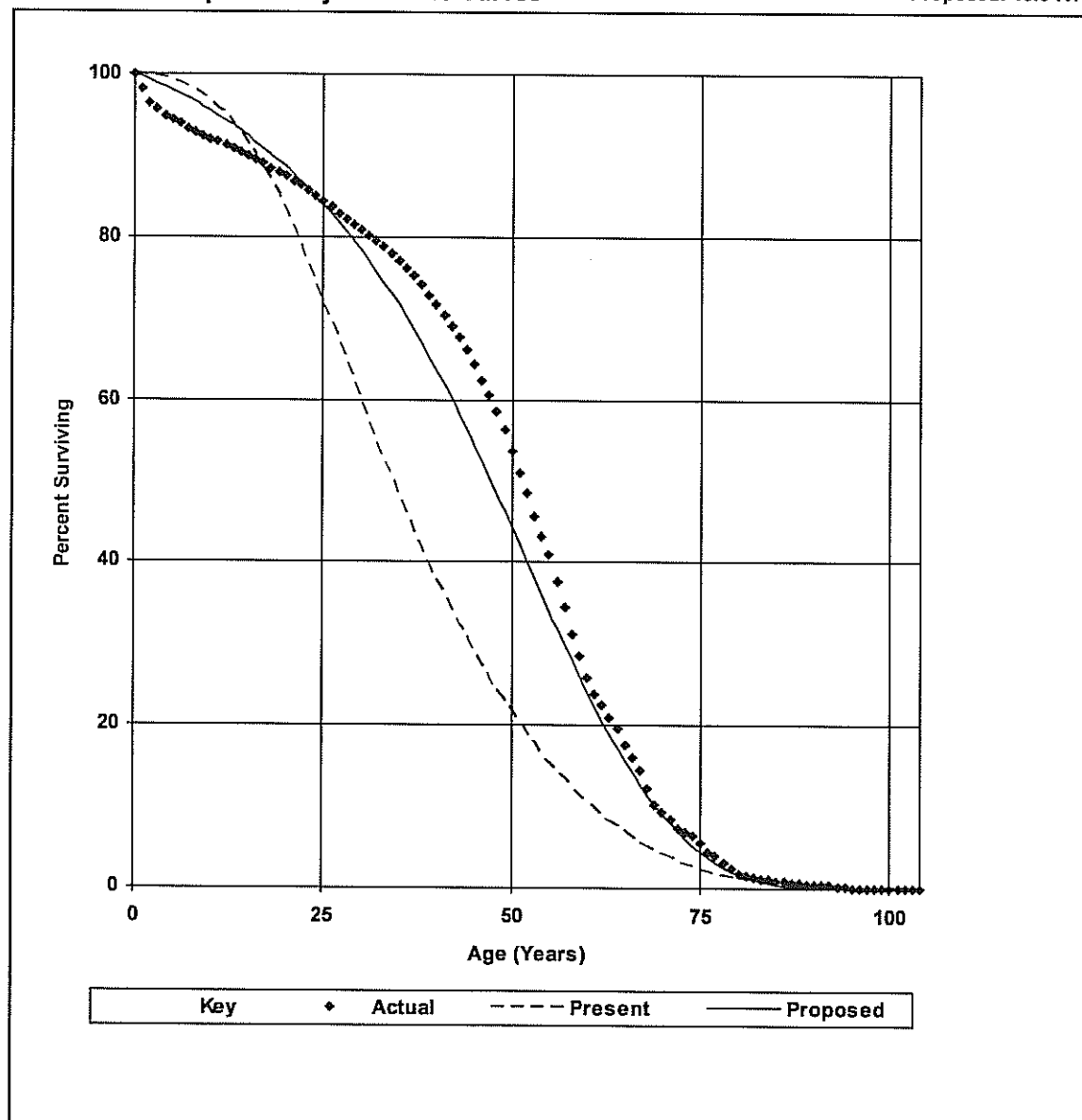
Placement Band: 1901-2008

Observation Band: 1996-2008

## Present and Proposed Projection Life Curves

Present: 36.0-L1.5

Proposed: 45.0-R1.5



## Schedule E

**NIAGARA MOHAWK POWER CORPORATION - ELECTRIC  
Distribution Plant****Account: 368.30 Line Transformers - Install Cost**

T-Cut: None

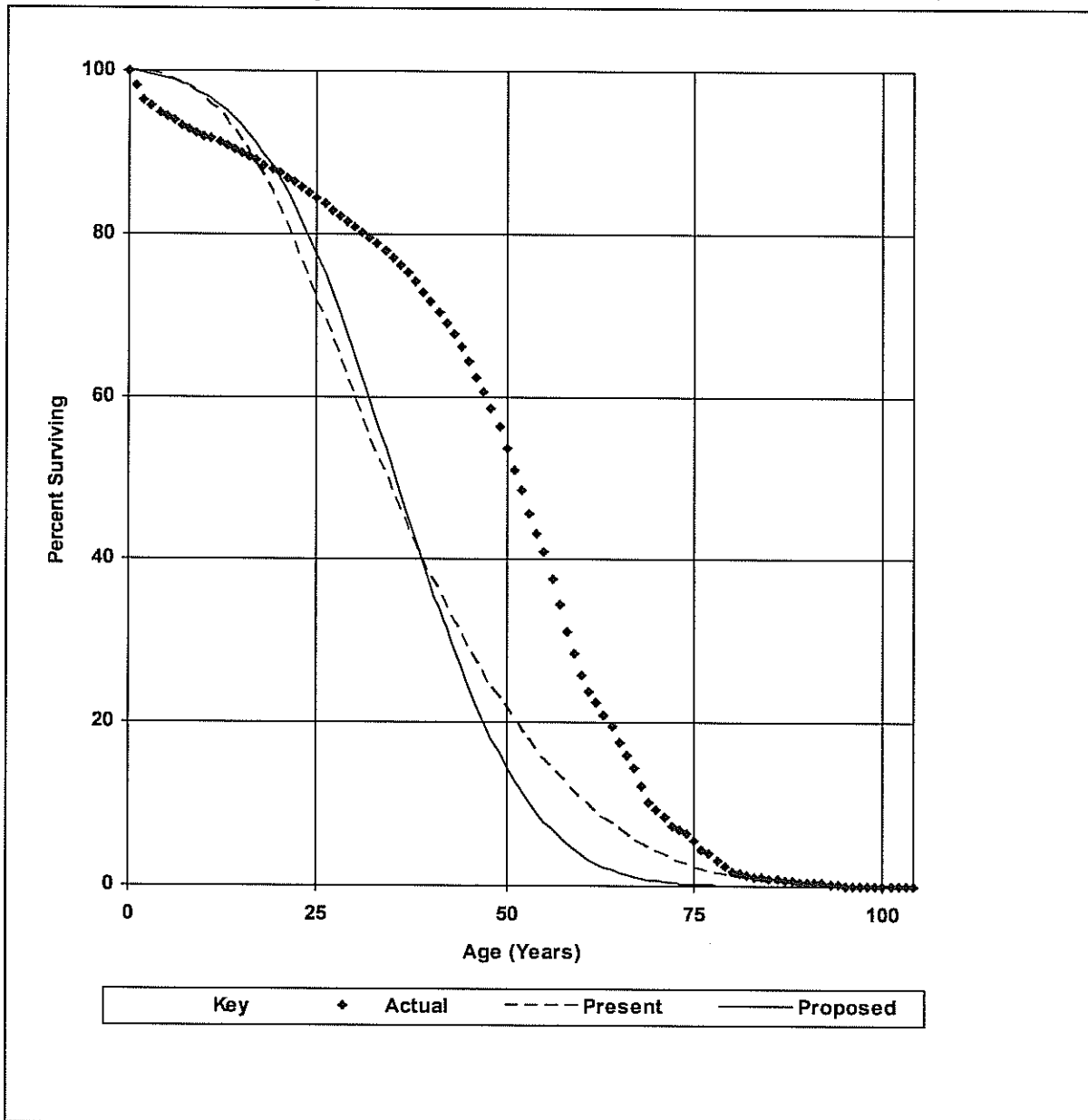
Placement Band: 1901-2008

Observation Band: 1996-2008

**Present and Proposed Projection Life Curves**

Present: 36.0-L1.5

Proposed: 35.0-H2.5



National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050

Key:

Same as company

Different than Company

## Staff - Average Life and Curve Comparison

Acct. #	Acct Name	Current		Company Proposed		Staff Proposed	
		Average Life	Curve	Average Life	Curve	Average Life	Curve
Transmission Plant							
350.40	Land Rights - Transmission Lines	75.00	R3	75.00	H5	75.00	H5
352.00	Structures and Improvements	65.00	R1.5	65.00	H3	65.00	H3
353.01	Substation Equipment	58.00	R2	45.00	H0.5	45.00	H0.5
353.55	Substation Equipment - EMS RTU	20.00	R2	20.00	H2	30.00	S3
354.00	Towers and Fixtures	68.00	R3	70.00	H4	70.00	H4
355.00	Poles and Fixtures	55.00	S2	65.00	H4	65.00	H4
356.01	Overhead Conductors and Device	60.00	R2.5	75.00	H2	75.00	H2
357.01	Underground Conduit	62.00	R4	75.00	H4	75.00	H4
358.00	Underground Conductors and Devices	50.00	R1	50.00	H3	75.00	R3
359.00	Roads and Trails	75.00	R3	75.00	H4	75.00	H4
Distribution Plant							
360.01	Land Rights	55.00	R2	75.00	H5	75.00	H5
361.00	Structures and Improvements	65.00	R1.5	65.00	H2.5	75.00	R1.5
362.01	Station Equipment	52.00	R1.5	60.00	H2	60.00	H2
362.55	Station Equipment - EMS RTU	20.00	R1.5	20.00	H2	30.00	S3
364.00	Poles, Towers and Fixtures	41.00	S-0.5	65.00	H2	65.00	R1.5
365.00	Overhead Conductors and Devices	35.00	R4	50.00	H4	50.00	R4
366.01	Underground Conduit	70.00	R1.5	75.00	H4	75.00	H4
367.10	Underground Conductors and Devices	50.00	R1.5	50.00	H3	75.00	R3
368.01	Line Transformers - Bare Cost	36.00	L1.5	35.00	H0.5	45.00	H0.5
368.30	Line Transformers - Install Cost	36.00	L1.5	35.00	H2.5	45.00	R1.5
369.10	Overhead Services	40.00	R2	50.00	H4	50.00	H4
369.20	Underground Services - Conduit	50.00	R1	75.00	H4	75.00	H4
369.21	Underground Services - Cable	42.00	R1.5	75.00	H2.5	75.00	H2.5
370.10	Small Meters - Bare Cost	32.00	S1.5	20.00	H0.5	20.00	H0.5
370.20	Small Meters - Install Cost	36.00	S1.5	20.00	H0.5	20.00	H0.5
370.30	Large Meters - Bare Cost	36.00	R3	20.00	H3	20.00	H3
370.35	Large Meters - Install Cost	36.00	S1.5	20.00	H3	20.00	H3
371.00	Installations on Customers' Premises	15.00	SC	40.00	H1.5	40.00	H1.5
373.10	Overhead Street Lighting	30.00	L0.5	50.00	H1.5	50.00	H1.5
373.20	Underground Street Lighting	30.00	L0.5	70.00	H1	70.00	H1
General Plant							
390.00	Structures and Improvements	55.00	R3	55.00	H0.5	55.00	H0.5
Amortizable							
391.01	Office Furniture and Equipment	42.00	R2.5	22.00	SQ	22.00	SQ
391.20	Office Data Processing Equipment	5.00	R3	5.00	SQ	5.00	SQ
393.00	Stores Equipment	40.00	L1.5	22.00	SQ	22.00	SQ
394.01	Tools, Shop and Garage Equipment	34.00	L0	22.00	SQ	22.00	SQ
395.01	Laboratory Equipment	40.00	L1.5	22.00	SQ	22.00	SQ
397.01	Communication Equip. - Radio	20.00	L1	22.00	SQ	22.00	SQ
397.02	Communication Equip. - Telephone	8.00	S2	8.00	SQ	8.00	SQ
397.50	Communication Equip. - Network NY	15.00	L1	22.00	SQ	22.00	SQ
397.60	Communication Equip. - Network Site NY	15.00	L1	22.00	SQ	22.00	SQ
398.01	Miscellaneous Equipment	10.00	L0	22.00	SQ	22.00	SQ

National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050

## Staff - Salvage Rate Comparison

Acct. #	Acct Name	Current Salvage Rate	Company Proposed Salvage Rate	Staff Proposed Salvage Rate
<b>Electric</b>				
<b>Transmission Plant</b>				
350.40	Land Rights - Transmission Lines	0.0%	0.5%	1.0%
352.00	Structures and Improvements	-25.0%	-33.1%	-35.0%
353.01	Substation Equipment	-10.0%	-13.6%	-10.0%
353.55	Substation Equipment - EMS RTU	0.0%	-0.1%	-2.0%
354.00	Towers and Fixtures	0.0%	-31.2%	-20.0%
355.00	Poles and Fixtures	-5.0%	-36.6%	-30.0%
356.01	Overhead Conductors and Device	5.0%	-50.8%	-20.0%
357.01	Underground Conduit	-25.0%	0.0%	0.0%
358.00	Underground Conductors and Devices	30.0%	-11.8%	-12.0%
359.00	Roads and Trails	0.0%	0.0%	0.0%
<b>Distribution Plant</b>				
360.01	Land Rights	0.0%	0.0%	0.0%
361.00	Structures and Improvements	-50.0%	-32.1%	-25.0%
362.01	Station Equipment	-10.0%	-15.5%	-10.0%
362.55	Station Equipment - EMS RTU	0.0%	-0.1%	1.0%
364.00	Poles, Towers and Fixtures	-25.0%	-40.9%	-5.0%
365.00	Overhead Conductors and Devices	-30.0%	-102.3%	-25.0%
366.01	Underground Conduit	-20.0%	-1.5%	-10.0%
367.10	Underground Conductors and Devices	10.0%	-10.9%	-15.0%
368.01	Line Transformers - Bare Cost	-15.0%	-2.6%	-20.0%
368.30	Line Transformers - Install Cost	-15.0%	-24.5%	-20.0%
369.10	Overhead Services	-60.0%	-77.2%	-30.0%
369.20	Underground Services - Conduit	-10.0%	-5.0%	-1.0%
369.21	Underground Services - Cable	20.0%	-24.3%	-5.0%
370.10	Small Meters - Bare Cost	0.0%	0.5%	-25.0%
370.20	Small Meters - Install Cost	0.0%	-17.8%	-25.0%
370.30	Large Meters - Bare Cost	0.0%	0.0%	-1.0%
370.35	Large Meters - Install Cost	0.0%	-19.9%	-1.0%
371.00	Installations on Customers' Premises	-10.0%	-33.4%	-40.0%
373.10	Overhead Street Lighting	-10.0%	-53.6%	-30.0%
373.20	Underground Street Lighting	-10.0%	-24.8%	-30.0%
<b>General Plant</b>				
390.00	Structures and Improvements	-5.0%	-3.2%	-10.0%
<b>Amortizable</b>				
391.01	Office Furniture and Equipment	0.0%	0.0%	0.0%
391.20	Office Data Processing Equipment	0.0%	0.0%	0.0%
393.00	Stores Equipment	0.0%	0.0%	0.0%
394.01	Tools, Shop and Garage Equipment	0.0%	0.0%	0.0%
395.01	Laboratory Equipment	0.0%	0.0%	0.0%
397.01	Communication Equip. - Radio	0.0%	0.0%	0.0%
397.02	Communication Equip. - Telephone	0.0%	0.0%	0.0%
397.50	Communication Equip. - Network NY	0.0%	0.0%	0.0%
397.60	Communication Equip. - Network Site NY	0.0%	0.0%	0.0%
398.01	Miscellaneous Equipment	0.0%	0.0%	0.0%

National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050

## Staff - Depreciation Rate Comparison

Acct. #	Acct Name	Current Rate	Company Proposed Rate	Staff Proposed Rate
<b>Electric Plant</b>				
<b>Transmission</b>				
350.40	Land Rights - Transmission Lines	1.33%	1.33%	1.32%
352.00	Structures and Improvements	1.92%	2.05%	2.08%
353.01	Substation Equipment	1.90%	2.52%	2.44%
353.55	Substation Equipment - EMS RTU	5.00%	5.01%	3.40%
354.00	Towers and Fixtures	1.47%	1.87%	1.71%
355.00	Poles and Fixtures	1.91%	2.10%	2.00%
356.01	Overhead Conductors and Device	1.51%	2.01%	1.60%
357.01	Underground Conduit	2.02%	1.33%	1.33%
358.00	Underground Conductors and Devices	1.40%	2.24%	1.49%
359.00	Roads and Trails	1.33%	1.33%	1.33%
<b>Distribution</b>				
360.01	Land Rights	1.82%	1.33%	1.33%
361.00	Structures and Improvements	2.31%	2.03%	1.67%
362.01	Station Equipment	2.12%	1.93%	1.83%
362.55	Station Equipment - EMS RTU	5.00%	5.00%	3.30%
364.00	Poles, Towers and Fixtures	2.97%	2.17%	1.62%
365.00	Overhead Conductors and Devices	3.71%	4.05%	2.50%
366.01	Underground Conduit	1.71%	1.35%	1.47%
367.10	Underground Conductors and Devices	1.80%	2.22%	1.53%
368.01	Line Transformers - Bare Cost	3.19%	2.93%	2.67%
368.30	Line Transformers - Install Cost	3.19%	3.56%	2.67%
369.10	Overhead Services	4.00%	3.54%	2.60%
369.20	Underground Services - Conduit	2.20%	1.40%	1.35%
369.21	Underground Services - Cable	1.90%	1.66%	1.40%
370.10	Small Meters - Bare Cost	3.13%	4.98%	6.25%
370.20	Small Meters - Install Cost	2.78%	5.89%	6.25%
370.30	Large Meters - Bare Cost	2.78%	5.00%	5.05%
370.35	Large Meters - Install Cost	2.78%	6.00%	5.05%
371.00	Installations on Customers' Premises	7.33%	3.34%	3.50%
373.10	Overhead Street Lighting	3.80%	3.07%	2.60%
373.20	Underground Street Lighting	3.80%	1.78%	1.86%
<b>General</b>				
390.00	Structures and Improvements	1.91%	1.88%	2.00%
<b>Amortizable*</b>				
391.01	Office Furniture and Equipment	2.74%	4.55%	4.55%
391.20	Office Data Processing Equipment	20.00%	17.74%	17.74%
393.00	Stores Equipment	2.50%	4.55%	4.55%
394.01	Tools, Shop and Garage Equipment	2.96%	4.54%	4.54%
395.01	Laboratory Equipment	2.50%	4.55%	4.55%
397.01	Communication Equip. - Radio	5.00%	4.52%	4.52%
397.02	Communication Equip. - Telephone	12.50%	0.21%	0.21%
397.50	Communication Equip. - Network NY	6.67%	4.55%	4.55%
397.60	Communication Equip. - Network Site NY	6.67%	4.55%	4.55%
398.01	Miscellaneous Equipment	8.81%	4.54%	4.54%

National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050

Staff - Annual Expense Accrual Comparison

Acct. #	Acct Name	12/31/2008 Plant Investment	Current	Company Proposed	Staff Proposed	12/31/2008 Book Reserve	Company Theoretical Reserve	Staff Theoretical Reserve
<b>Transmission Plant</b>								
350.40	Land Rights - Transmission Lines	\$27,123,696	\$360,745	\$360,745	\$358,033	\$13,069,807	\$12,539,339	\$12,601,724
352.00	Structures and Improvements	\$31,004,576	\$595,288	\$635,594	\$644,895	\$11,287,636	\$12,993,484	\$13,178,966
3623.80	Substation Equipment	\$623,806,673	\$11,852,327	\$15,719,928	\$15,220,883	\$181,239,442	\$131,092,556	\$126,938,214
353.55	Substation Equipment - EMS RTU	\$42,485,893	\$2,124,295	\$2,128,543	\$1,444,520	\$30,807,700	\$21,115,383	\$20,656,684
354.00	Towers and Fittings	\$133,237,659	\$1,958,594	\$2,491,544	\$2,278,364	\$68,330,989	\$82,184,034	\$75,168,324
355.00	Poles and Fittings	\$365,859,185	\$6,987,910	\$7,683,043	\$7,317,184	\$111,143,069	\$131,773,473	\$125,406,673
356.01	Overhead Conductors and Device	\$236,780,774	\$3,575,390	\$4,759,294	\$3,788,492	\$77,469,018	\$91,799,717	\$73,050,173
357.01	Underground Conduit	\$29,049,970	\$586,809	\$386,365	\$386,365	\$14,222,294	\$10,093,896	\$10,093,896
358.00	Underground Conductors and Devices	\$102,159,262	\$1,430,230	\$2,288,367	\$1,522,173	\$24,750,616	\$40,146,220	\$29,249,130
359.00	Roads and Trails	\$2,348,571	\$31,236	\$31,236	\$31,236	\$231,855	\$253,019	\$253,019
	Total Transmission Plant	\$1,593,856,259	\$29,502,823	\$36,484,659	\$32,992,145	\$532,552,426	\$533,991,121	\$486,596,802
<b>Distribution Plant</b>								
360.01	Land Rights	\$10,113,745	\$184,070	\$134,513	\$134,513	\$1,323,743	\$873,828	\$873,828
361.00	Structures and Improvements	\$35,412,715	\$818,034	\$718,878	\$591,392	\$12,178,825	\$12,822,590	\$9,518,774
362.01	Station Equipment	\$430,797,242	\$9,132,902	\$8,314,387	\$7,883,590	\$115,803,129	\$107,311,593	\$102,201,517
362.55	Station Equipment - EMS RTU	\$29,492,793	\$1,474,640	\$1,474,640	\$973,262	\$20,774,597	\$14,554,900	\$13,813,736
364.00	Poles, Towers and Fittings	\$788,801,034	\$23,427,391	\$17,116,982	\$12,778,577	\$286,517,204	\$225,444,190	\$165,582,110
365.00	Overhead Conductors and Devices	\$875,984,992	\$32,499,043	\$35,477,392	\$21,899,625	\$460,447,571	\$520,348,225	\$643,173,784
366.01	Underground Conduit	\$134,517,260	\$2,300,245	\$1,815,983	\$1,977,404	\$49,140,823	\$41,036,284	\$44,472,820
367.10	Underground Conductors and Devices	\$415,936,368	\$7,486,855	\$9,233,787	\$6,363,826	\$98,539,455	\$119,601,088	\$86,171,174
368.01	Line Transformers - Bare Cost	\$451,751,287	\$14,410,866	\$13,236,313	\$12,061,759	\$169,144,375	\$76,186,435	\$137,569,098
368.30	Line Transformers - Install Cost	\$239,904,970	\$7,652,969	\$8,540,617	\$6,405,463	\$15,544,011	\$84,014,378	\$57,151,722
369.10	Overhead Services	\$284,680,583	\$11,387,223	\$10,077,693	\$7,401,695	\$181,592,696	\$170,800,379	\$125,305,018
369.20	Underground Services - Conduit	\$8,035,024	\$176,771	\$112,490	\$108,473	\$3,669,572	\$2,726,766	\$2,622,889
369.21	Underground Services - Cable	\$102,850,405	\$1,954,158	\$1,707,317	\$1,439,906	\$24,530,820	\$22,708,958	\$19,182,949
370.10	Small Meters - Bare Cost	\$49,724,890	\$1,556,389	\$2,476,300	\$3,107,806	-\$41,088,459	\$5,740,490	\$7,139,913
370.20	Large Meters - Bare Cost	\$6,080,597	\$725,041	\$1,536,147	\$1,630,037	-\$29,670,856	\$4,014,743	\$4,260,126
370.30	Large Meters - Install Cost	\$28,016,510	\$191,041	\$343,599	\$347,035	\$3,696,845	\$1,810,766	\$1,828,874
370.35	Large Meters - Install Cost	\$778,859	\$778,859	\$1,680,991	\$1,414,834	\$2,438,144	\$10,441,473	\$8,795,569
371.00	Installations on Customers' Premises	\$8,074,220	\$591,840	\$269,679	\$282,598	\$6,216,948	\$2,792,521	\$2,930,682
373.10	Overhead Street Lighting	\$68,539,314	\$2,604,494	\$2,104,157	\$1,782,022	\$37,286,469	\$23,767,460	\$20,115,689
373.20	Underground Street Lighting	\$121,233,487	\$4,606,873	\$2,157,956	\$2,254,943	\$54,217,646	\$20,516,585	\$21,371,443
	Total Distribution Plant	\$4,116,819,413	\$123,959,701	\$118,529,820	\$90,838,759	\$1,472,303,558	\$1,467,513,652	\$1,446,454,244
<b>General Plant</b>								
390.00	Structures and Improvements	\$89,809,731	\$1,715,366	\$1,688,423	\$1,796,195	\$12,912,812	\$15,755,044	\$16,793,167
	Total General Plant	\$89,809,731	\$1,715,366	\$1,688,423	\$1,796,195	\$12,912,812	\$15,755,044	\$16,793,167
<b>Amortizable</b>								
391.01	Office Furniture and Equipment	\$7,409,461	\$203,019	\$336,790	\$336,790	\$2,623,489	\$4,422,845	\$4,422,845
391.20	Office Data Processing Equipment	\$2,392,757	\$478,551	\$424,451	\$424,451	\$1,317,454	\$1,300,386	\$1,300,386
393.00	Stores Equipment	\$2,143,249	\$53,581	\$97,419	\$97,419	\$806,037	\$1,397,328	\$1,397,328
394.01	Tools, Shop and Garage Equipment	\$41,504,502	\$1,228,533	\$1,884,844	\$1,884,844	\$12,515,135	\$19,426,223	\$19,426,223
395.01	Laboratory Equipment	\$20,437,793	\$510,945	\$928,979	\$928,979	\$5,972,720	\$11,315,257	\$11,315,257
397.01	Communication Equip. - Radio	\$54,408,239	\$2,720,412	\$2,460,993	\$2,460,993	\$18,508,540	\$18,048,404	\$18,048,404
397.02	Communication Equip. - Telephone	\$3,443,130	\$430,391	\$7,100	\$7,100	\$6,719,466	\$3,415,145	\$3,415,145
397.50	Communication Equip. - Network NY	\$6,824,926	\$455,223	\$310,220	\$310,220	\$1,565,296	\$1,461,989	\$1,461,989
397.60	Communication Equip. - Network Site NY	\$11,247,365	\$750,199	\$511,238	\$511,238	\$19,536,824	\$6,471,582	\$6,471,582
398.01	Miscellaneous Equipment	\$51,182,084	\$4,509,142	\$2,325,919	\$2,325,919	\$95,650,952	\$37,389,877	\$37,389,877
	Total Amortizable Plant	\$200,993,506	\$11,339,997	\$9,287,953	\$9,287,953	\$165,215,913	\$104,649,036	\$104,649,036
	Total General Plant	\$290,803,237	\$13,055,362	\$10,976,376	\$11,084,148	\$178,128,725	\$120,404,080	\$121,442,203
	Total Electric Operations	\$6,001,478,909	\$166,517,887	\$165,990,855	\$134,915,051	\$2,182,984,709	\$2,121,908,853	\$2,054,493,249

National Grid  
Niagara Mohawk Power Corporation  
Case 10-E-0050

Staff - Theoretical Reserve Correction

Acct. #	Acct Name	Company computed staff Theoretical reserve	Salvage % Company used	Removal of company salvage	Staff proposed Salvage	Staff Corrected Theoretical Reserve
<b>Transmission Plant</b>						
350.40	Land Rights - Transmission Lines	\$12,539,339	0.50%	1.01	12,476,954	1.01
352.00	Structures and Improvements	\$12,993,484	-33.10%	-1.33	(9,762,197)	-1.35
353.01	Substation Equipment	\$131,092,556	-13.60%	-1.14	(115,398,377)	-1.10
353.55	Substation Equipment - EMS RTU	\$20,271,903	-0.10%	-1.00	(20,251,651)	-1.02
354.00	Towers and Fixtures	\$82,184,034	-31.20%	-1.31	(62,640,270)	-1.20
355.00	Poles and Fixtures	\$131,773,473	-36.60%	-1.37	(96,466,671)	-1.30
356.01	Overhead Conductors and Device	\$91,799,717	-50.80%	-1.51	(60,875,144)	-1.20
357.01	Underground Conduit	\$10,093,896	0.00%	0.00		0.00
358.00	Underground Conductors and Devices	\$29,196,899	-11.80%	-1.12	(26,115,294)	-1.12
359.00	Roads and Trails	\$253,019	0.00%	0.00		0.00
Total Transmission Plant		\$522,198,320				\$486,596,802
<b>Distribution Plant</b>						
360.01	Land Rights	\$873,828	0.00%	0.00		0.00
361.00	Structures and Improvements	\$10,059,440	-32.10%	-1.32	(7,615,019)	-1.25
362.01	Station Equipment	\$107,311,593	-15.50%	-1.16	(92,910,470)	-1.10
362.55	Station Equipment - EMS RTU	\$13,690,643	-0.10%	-1.00	(13,676,966)	1.00
364.00	Poles, Towers and Fixtures	\$222,195,422	-40.90%	-1.41	(157,697,248)	-1.05
365.00	Overhead Conductors and Devices	\$526,373,425	-102.30%	-1.02	(514,539,027)	-1.25
366.01	Underground Conduit	\$41,036,284	-1.50%	-1.02	(40,429,836)	-1.10
367.10	Underground Conductors and Devices	\$83,098,984	-10.90%	-1.11	(74,931,455)	-1.15
368.01	Line Transformers - Bare Cost	\$117,621,579	-2.60%	-1.03	(114,640,915)	-1.20
368.30	Line Transformers - Install Cost	\$59,294,912	-24.50%	-1.25	(47,626,435)	-1.20
369.10	Overhead Services	\$170,800,379	-77.20%	-1.77	(96,388,476)	-1.30
369.20	Underground Services - Conduit	\$2,726,766	-5.00%	-1.05	(2,596,920)	-1.00
369.21	Underground Services - Cable	\$22,708,958	-24.30%	-1.24	(18,269,475)	-1.05
370.10	Small Meters - Bare Cost	\$5,740,490	0.50%	-1.01	(5,711,930)	-1.25
370.20	Small Meters - Install Cost	\$4,014,743	-17.80%	-1.18	(3,408,101)	-1.25
370.30	Large Meters - Bare Cost	\$1,810,766	0.00%	0.00		-0.01
370.35	Large Meters - Install Cost	\$10,441,473	-19.90%	-1.20	(8,708,485)	-1.01
371.00	Installations on Customers' Premises	\$2,792,521	-33.40%	-1.33	(2,093,344)	-1.40
373.10	Overhead Street Lighting	\$23,767,460	-53.60%	-1.54	(15,473,607)	-1.30
373.20	Underground Street Lighting	\$20,516,585	-24.80%	-1.25	(16,439,571)	-1.30
Total Distribution Plant		\$1,446,876,251				\$1,446,454,244
<b>General Plant</b>						
390.00	Structures and Improvements	\$15,755,044	-3.20%	-1.03	(15,266,516)	-1.10
Total General Plant		\$15,755,044				\$16,793,167
						\$16,793,167
						\$422,007
						\$35,601,518
						\$0
						\$540,666
						\$5,110,076
						\$27,504,379
						\$56,613,312
						\$116,800,359
						\$3,436,536
						\$3,072,190
						\$19,947,519
						\$2,143,190
						\$45,495,361
						\$103,877
						\$3,526,009
						\$1,399,423
						\$245,383
						\$18,108
						\$1,645,904
						\$138,161
						\$3,651,771
						\$854,858

# NATIONAL GRID ELECTRIC DEPRECIATION SALVAGE ANALYSIS

	CURRENT			COMPANY PROPOSED			STAFF PROPOSED				
	% rate	Salvage accrual rate	book cost	accrual	net salvage 5yr avg	% rate	Salvage accrual rate	accrual	% rate	Salvage accrual rate	accrual
TRANSMISSION											
350	0	0.000	27,123,696	0	-3,743	0.50%	0.000	-1,808	1	0.000	-3,616
352	-25	0.004	31,004,576	119,248	171,125	-33	0.005	157,408	-30	0.005	155,023
353.01	-10	0.002	623,806,673	1,075,529	1,247,741	-13.6	0.003	1,885,282	-10	0.002	1,386,237
353.55	0	0.000	42,485,893	0	14,476	-0.1	0.000	2,124	-2	0.000	18,883
354	0	0.000	133,237,659	0	350,331	-31.2	0.004	593,859	-20	0.003	380,679
355	-5	0.001	365,859,185	332,599	1,436,362	-36.6	0.006	2,060,069	-30	0.005	1,688,581
356.01	5	-0.001	236,780,774	(197,317)	575,399	-50.8	0.007	1,603,795	-20	0.003	631,415
357.01	-25	0.004	29,049,970	117,137	0	0	0.000	0	0	0.000	0
358	30	-0.006	102,159,262	(612,956)	223,776	-11.8	0.002	241,096	-12	0.002	245,182
359	0	0.000	2,348,571	0		0	0.000	0			
DISTRIBUTION											
360	0	0.000	10,113,745	0	0	0	0.000	0	0	0.000	0
361	-50%	0.008	35,412,715	272,406	90,754	-32.1	0.005	174,884	-25	0.003	118,042
362.01	-10%	0.002	430,797,242	828,456	568,018	-15.5	0.003	1,112,893	-10	0.002	717,995
362.55	0%	0.000	29,492,793	0	-5,000	0.1	0.000	-1,475	1	0.000	-6,554
364	-25	0.006	788,801,034	4,809,762	551,910	-40.9	0.006	4,963,379	-5	0.001	606,770
365	-30	0.009	875,984,992	7,508,443	3,981,315	-102.3	0.020	17,922,653	-25	0.005	4,379,925
366.01	-20	0.003	134,517,260	384,335	126,261	-1.5	0.000	26,903	-10	0.001	168,147
367.1	10	-0.002	415,936,368	(831,873)	751,450	-10.9	0.002	906,741	-15	0.002	831,873
368.01	-15	0.004	451,751,287	1,882,297	152,272	-2.8	0.001	335,587	-2	0.001	258,144
368.3	-15	0.004	239,904,970	999,604	2,703,607	-24.5	0.007	1,679,335	-55	0.012	2,932,172
369.1	-60	0.015	284,680,583	4,270,209	1,446,756	-77.2	0.015	4,395,468	-30	0.006	1,581,559
369.2	-10	0.002	8,035,024	16,070	342	-5	0.001	5,357	-1	0.000	1,004
369.21	20	-0.005	102,850,405	(489,764)	28,971	-24.3	-0.003	-333,235	-5	0.001	68,567
370.1	0	0.000	49,724,890	0	-67,000	0.5	0.000	-12,431	2	-0.001	-49,725
370.2	0	0.000	26,080,597	0	889,127	-17.8	0.009	232,117	-50	0.025	652,015
370.3	0	0.000	6,871,977	0	0	0	0.000	0	0	0.000	0
370.35	0	0.000	28,016,510	0	7,247	-19.9	0.010	278,764	-1	0.001	14,008
371	-10	0.007	8,074,220	53,828	87,306	-33.4	0.008	67,420	-40	0.010	80,742
373.1	-10	0.003	68,539,314	228,464	407,791	-53.6	0.011	734,741	-30	0.006	411,236
373.2	-10	0.003	121,233,487	404,112	465,959	-24.8	0.004	429,513	-30	0.004	519,572
390	-5	0.001	89,809,731	81,645	78,734	-3.2	0.001	52,253	-10	0.001	128,300



Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No. \_\_\_\_\_

Form 1 Approved  
OMB No. 1902-0021  
Attachment 2  
(Expires 11/30/2016)  
Form 1-F Approved  
OMB No. 1902-0029  
(Expires 11/30/2016)  
Form 3-Q Approved  
OMB No. 1902-0205  
(Expires 11/30/2016)



# FERC FINANCIAL REPORT

## FERC FORM No. 1: Annual Report of Major Electric Utilities, Licensees and Others and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

**Exact Legal Name of Respondent (Company)**

Niagara Mohawk Power Corporation

**Year/Period of Report**

**End of** 2014/Q4

**INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q****GENERAL INFORMATION****I. Purpose**

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

**II. Who Must Submit**

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities and Licensees Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- (1) one million megawatt hours of total annual sales,
- (2) 100 megawatt hours of annual sales for resale,
- (3) 500 megawatt hours of annual power exchanges delivered, or
- (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).

**III. What and Where to Submit**

(a) Submit FERC Forms 1 and 3-Q electronically through the forms submission software. Retain one copy of each report for your files. Any electronic submission must be created by using the forms submission software provided free by the Commission at its web site: <http://www.ferc.gov/docs-filing/eforms/form-1/elec-subm-soft.asp>. The software is used to submit the electronic filing to the Commission via the Internet.

(b) The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

(c) Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary  
Federal Energy Regulatory Commission  
888 First Street, NE  
Washington, DC 20426

(d) For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- a) Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- b) Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

<u>Reference Schedules</u>	<u>Pages</u>
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

- e) The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of \_\_\_\_\_ for the year ended on which we have reported separately under date of \_\_\_\_\_, we have also reviewed schedules \_\_\_\_\_ of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases."

The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

- (f) Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. To further that effort, new selections, "Annual Report to Stockholders," and "CPA Certification Statement" have been added to the dropdown "pick list" from which companies must choose when eFiling. Further instructions are found on the Commission's website at <http://www.ferc.gov/help/how-to.asp>.

- (g) Federal, State and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <http://www.ferc.gov/docs-filing/eforms/form-1/form-1.pdf> and <http://www.ferc.gov/docs-filing/eforms.asp#3Q-gas>.

#### **IV. When to Submit:**

FERC Forms 1 and 3-Q must be filed by the following schedule:

- a) FERC Form 1 for each year ending December 31 must be filed by April 18<sup>th</sup> of the following year (18 CFR § 141.1), and
- b) FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

**V. Where to Send Comments on Public Reporting Burden.**

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,144 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 150 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

## GENERAL INSTRUCTIONS

- I. Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- II. Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.
- III. Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.
- IV. For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.
- V. Enter the month, day, and year for all dates. Use customary abbreviations. **The "Date of Report" included in the header of each page is to be completed only for resubmissions** (see VII. below).
- VI. Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.
- VII. For any resubmissions, submit the electronic filing using the form submission software only. Please explain the reason for the resubmission in a footnote to the data field.
- VIII. Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.
- IX. Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

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.

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.

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.

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.

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.

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.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

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.

#### DEFINITIONS

I. Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.

II. Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

**EXCERPTS FROM THE LAW****Federal Power Act, 16 U.S.C. § 791a-825r**

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

(3) 'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

(4) 'Person' means an individual or a corporation;

(5) 'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

(7) 'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power; .....

(11) "project' means. a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

(a) To make investigations and to collect and record data concerning the utilization of the water 'resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development -costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304. (a) Every Licensee and every public utility shall file with the Commission such annual and other periodic or special\* reports as the Commission may be rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the -proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports salt be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies\*.10

"Sec. 309. The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

### **General Penalties**

The Commission may assess up to \$1 million per day per violation of its rules and regulations. *See* FPA § 316(a) (2005), 16 U.S.C. § 825o(a).



## REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER

IDENTIFICATION			Attachment 2
01 Exact Legal Name of Respondent Niagara Mohawk Power Corporation		02 Year/Period of Report End of 2014/Q4	
03 Previous Name and Date of Change (if name changed during year) / /			
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) 300 Erie Boulevard West, Syracuse, NY 13202			
05 Name of Contact Person Mia DeMontigny		06 Title of Contact Person Assistant Controller	
07 Address of Contact Person (Street, City, State, Zip Code) One Metrotech Center, Brooklyn, NY 11201			
08 Telephone of Contact Person, Including Area Code (929) 324-4271	09 This Report Is (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission		10 Date of Report (Mo, Da, Yr) / /
<b>ANNUAL CORPORATE OFFICER CERTIFICATION</b>			
The undersigned officer certifies that:  I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.			
01 Name Charles DeRosa	03 Signature  Charles DeRosa		04 Date Signed (Mo, Da, Yr) 04/20/2015
02 Title VP, US Controller and Tax			
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.			

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
LIST OF SCHEDULES (Electric Utility)					Attachment 2
Enter in column (c) 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".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
1	General Information	101			
2	Control Over Respondent	102			
3	Corporations Controlled by Respondent	103			
4	Officers	104			
5	Directors	105			
6	Information on Formula Rates	106(a)(b)			
7	Important Changes During the Year	108-109			
8	Comparative Balance Sheet	110-113			
9	Statement of Income for the Year	114-117			
10	Statement of Retained Earnings for the Year	118-119			
11	Statement of Cash Flows	120-121			
12	Notes to Financial Statements	122-123			
13	Statement of Accum Comp Income, Comp Income, and Hedging Activities	122(a)(b)			
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200-201			
15	Nuclear Fuel Materials	202-203	None		
16	Electric Plant in Service	204-207			
17	Electric Plant Leased to Others	213			
18	Electric Plant Held for Future Use	214	None		
19	Construction Work in Progress-Electric	216			
20	Accumulated Provision for Depreciation of Electric Utility Plant	219			
21	Investment of Subsidiary Companies	224-225			
22	Materials and Supplies	227			
23	Allowances	228(ab)-229(ab)	None		
24	Extraordinary Property Losses	230	None		
25	Unrecovered Plant and Regulatory Study Costs	230	None		
26	Transmission Service and Generation Interconnection Study Costs	231			
27	Other Regulatory Assets	232			
28	Miscellaneous Deferred Debits	233			
29	Accumulated Deferred Income Taxes	234			
30	Capital Stock	250-251			
31	Other Paid-in Capital	253			
32	Capital Stock Expense	254	None		
33	Long-Term Debt	256-257			
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261			
35	Taxes Accrued, Prepaid and Charged During the Year	262-263			
36	Accumulated Deferred Investment Tax Credits	266-267			

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
Attachment 2					
LIST OF SCHEDULES (Electric Utility) (continued)					
Enter in column (c) 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".					
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)		
37	Other Deferred Credits	269			
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272-273	None		
39	Accumulated Deferred Income Taxes-Other Property	274-275			
40	Accumulated Deferred Income Taxes-Other	276-277			
41	Other Regulatory Liabilities	278			
42	Electric Operating Revenues	300-301			
43	Regional Transmission Service Revenues (Account 457.1)	302	None		
44	Sales of Electricity by Rate Schedules	304			
45	Sales for Resale	310-311			
46	Electric Operation and Maintenance Expenses	320-323			
47	Purchased Power	326-327			
48	Transmission of Electricity for Others	328-330			
49	Transmission of Electricity by ISO/RTOs	331			
50	Transmission of Electricity by Others	332			
51	Miscellaneous General Expenses-Electric	335			
52	Depreciation and Amortization of Electric Plant	336-337			
53	Regulatory Commission Expenses	350-351			
54	Research, Development and Demonstration Activities	352-353			
55	Distribution of Salaries and Wages	354-355			
56	Common Utility Plant and Expenses	356			
57	Amounts included in ISO/RTO Settlement Statements	397			
58	Purchase and Sale of Ancillary Services	398			
59	Monthly Transmission System Peak Load	400			
60	Monthly ISO/RTO Transmission System Peak Load	400a	None		
61	Electric Energy Account	401			
62	Monthly Peaks and Output	401			
63	Steam Electric Generating Plant Statistics	402-403	None		
64	Hydroelectric Generating Plant Statistics	406-407	None		
65	Pumped Storage Generating Plant Statistics	408-409	None		
66	Generating Plant Statistics Pages	410-411	None		

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
LIST OF SCHEDULES (Electric Utility) (continued)				Attachment 2
Enter in column (c) 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".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
67	Transmission Line Statistics Pages	422-423		
68	Transmission Lines Added During the Year	424-425		
69	Substations	426-427		
70	Transactions with Associated (Affiliated) Companies	429		
71	Footnote Data	450		
	Stockholders' Reports Check appropriate box: <input type="checkbox"/> Two copies will be submitted <input checked="" type="checkbox"/> No annual report to stockholders is prepared			

<b>Name of Respondent</b> Niagara Mohawk Power Corporation	<b>This Report Is:</b> (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	<b>Date of Report</b> <i>(Mo, Da, Yr)</i> / /	<b>Year/Period of Report</b> End of <u>Attachment 2</u> 2014/Q4
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**GENERAL INFORMATION**

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

Charles DeRosa - VP US Controller & Tax  
 One Metrotech Center  
 Brooklyn, NY 11201

The Official books of record are kept at:  
 Niagara Mohawk - A National Grid Company  
 300 Erie Boulevard West  
 Syracuse, NY 13202

2. Provide the 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) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased.

Not applicable.

4. State the classes or 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) ☒ No

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) / /	Year/Period of Report Attachment 2 End of 2014/Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the repondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and 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 name of trustee(s), name of beneficiary or beneficiearies for whom trust was maintained, and purpose of the trust.			
<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 for approximately \$3 billion in cash and American Depository shares in exchange for all of Holdings common outstanding shares. National Grid USA is a wholly-owned indirect subsidiary of National Grid plc.</p>			

Attachment 2

CORPORATIONS CONTROLLED BY RESPONDENT

1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote.

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.

3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests.

Definitions

1. See the Uniform System of Accounts for a definition of control.

2. Direct control is that which is exercised without interposition of an intermediary.

3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as 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.

Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)
1	(1) NM Properties, Inc.	(1)	100	
2	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.; and 65 Willis Lane, Inc.			
7	Land Management and Development, Inc. owns			
8	controlling interest in Port of the Islands			
9	North LLC.			
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Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
OFFICERS					Attachment 2
<p>1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its 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.</p> <p>2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.</p>					
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)		
1					
2	President	Daly, Kenneth D.	189,230		
3	Chief Financial Officer	Doxsee, David	125,027		
4	Senior Vice President	Madej, James	104,079		
5	Senior Vice President	Jordan, Marie	66,193		
6	Senior Vice President	Bruckner, John	92,132		
7					
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9					
10	Resignations				
11	-----				
12	Senior Vice President and Chief Procurement Officer	Schlaff, Raymond - 4/08/14	60,426		
13					
14					
15					
16	Appointments				
17	-----				
18	Senior Vice President	Owyang, Colin- 7/01/14	98,593		
19	Senior Vice President	Flynn, John- 7/23/2014	21,694		
20	Senior Vice President	Warren, Cheryl 7/07/14	60,676		
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 104 Line No.: 2 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$154,982. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 3 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$81,479. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 4 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$201,047. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 5 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$206,044. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 6 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$183,504. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 12 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$221,255. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 18 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$233,301. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 19 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$47,852. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

**Schedule Page: 104 Line No.: 20 Column: c**

Salary disclosure includes amounts that have been allocated to Niagara Mohawk Power Corporation (reporting entity). The salary amount allocated to other companies was \$158,531. These salary amounts exclude incentive compensation payments and reflect base salary paid by the company from 1-1-2014 through 12-31-2014.

DIRECTORS		
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), abbreviated titles of the directors who are officers of the respondent. 2. Designate members of the Executive Committee by a triple asterisk and the Chairman of the Executive Committee by a double asterisk.		
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)
1	Daly, Kenneth (President)	Brooklyn, New York 11201
2	Leana, John (Director)	Syracuse, New York 13202
3	McAfee, Keith (Vice President)	Albany, New York 12204
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Name of Respondent Received 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
Attachment 2					
<b>INFORMATION ON FORMULA RATES</b> FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent have formula rates?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.					
Line No.	FERC Rate Schedule or Tariff Number	FERC Proceeding			
1	NYISO FERC Electric Tariff No. 1	Docket No. ER08-552-000 / ER12-1394-000 / ER13-11/			
2		ER14-543-000			
3	Attachment H Annual Transmission Revenue				
4	Requirement	ER97-1523-000/023 and OA97-470-000/021			
5	NYISO Rate Schedule 308	ER01-1986-ER02-2495			
6	NYISO Ferc Electric Tariff Vol. 1 LGIA No. 1954	ER13-01000-000			
7	NYISO Ferc Electric Tariff Vol. 1 LGIA No. 1970	ER13-01077-000			
8	NYISO Service Agreement 2076	ER14-1286-000			
9	Agrmt no 1757 among NYISO, NMPC, NYSEG				
10	and NMP, 1.0.0	ER12-1869-000			
11	NYISO Ferc Electric Tariff Vol. 1, Service				
12	Agreement 1325	ER11-2499-000			
13	NYISO Ferc Electric Tariff Vol. 1, Service				
14	Agreement 1407	ER09-905-000			
15	NYISO Ferc Electric Tariff Vol. 1, Service				
16	Agreement 1483	ER09-1693-000			
17	NYISO Ferc Electric Tariff Vol. 1, Service				
18	Agreement 1676	ER11-2533-000			
19	NYISO Ferc Electric Tariff Vol. 1, Service				
20	Agreement 1698	ER11-2946-000			
21	NYISO Ferc Electric Tariff Vol. 1, First Rev				
22	Service Agreement 1530	ER11-3788-000			
23	NYISO Ferc Electric Tariff Vol. 1, Service				
24	Agreement 1916	ER13-160-000			
25	NYISO Ferc Electric Tariff Vol. 1, Second				
26	Amended Service Agreement 1168	ER13-300-000			
27	NYISO FERC Electric Tariff Vol. 2, Service				
28	Agreement 1952	ER13-1390-000			
29	NYISO FERC Electric Tariff Vol. 1, Service				
30	Agreement 2056	ER14-444			
31	NYISO FERC Electric Tariff Vol. 1, Service				
32	Agreement 2135	ER14-2506			
33	NYISO FERC Electric Tariff Vol. 1, Service				
34	Agreement 2076	ER14-1286			
35	NYISO FERC Electric Tariff Vol. 1, Service				
36	Agreement 2128	ER14-2406			
37	NYISO FERC Electric Tariff Vol. 1, Service				
38	Agreement 2161	ER15-8-000			
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Name of Respondent Received 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
Attachment 2					
<b>INFORMATION ON FORMULA RATES</b> FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website					
Line No.	Accession No.	Document Date Filed Date	Docket No.	Description	Formula Rate FERC Rate Schedule Number or Tariff Number
1	20141201-5152	12/01/2014	ER08-552-000	Niagara Mohawk Power Corporation Transmission	NYISO FERC Electric Tariff No.1
2				Service Charge (TSC)	
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INFORMATION ON FORMULA RATES  
Formula Rate Variances

1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1.
2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1.
3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts.
4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.

Line No.	Page No(s).	Schedule	Column	Line No
1		Not Applicable		
2				
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Name of Respondent Received: 07/27/2015 Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2014/Q4 Attachment 2
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<div> <div> IMPORTANT CHANGES DURING THE QUARTER/YEAR </div> <div> <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 condition. 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, 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 briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Page 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any 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.</p> <p>13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.</p> <p>14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.</p> </div> </div>
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<div> <div> PAGE 108 INTENTIONALLY LEFT BLANK  SEE PAGE 109 FOR REQUIRED INFORMATION. </div> </div>
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Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR (Continued)			

## 1. Changes in Franchise Rights:

None

## 2. Information on consolidations, mergers, and reorganizations:

None

## 3. Purchase or sale of an operating unit or system:

None

## 4. Important Leaseholds:

None

## 5. Important extension or reduction of transmission or distribution system:

None

## 6. Issuance of securities or assumption of liabilities or guarantees:

None

## 7. Changes in Articles of Incorporation:

None

## 8. Wage Scale Increase:

Local 97 received 2.5% increase, local 97C received 2.0%, and management received 2.5%.

## 9. Status of Legal Proceedings:

Refer to Page 123 - Notes to Financial Statements - Note 12. Commitments and Contingencies

## 10. Additional Material Transactions Not Reported Elsewhere in this Report:

None

## 11. Reserved:

None

## 12. N/A

## 13. Changes in General Officers:

Raymond Schlaff resigned as Senior Vice President and Chief Procurement Officer effective April 8, 2014.

Colin Owyang appointed as Senior Vice President effective April 8, 2014.

John Flynn appointed as Senior Vice President effective July 23, 2014.

Cheryl Warren appointed as Senior Vice President effective July 7, 2014.

## 14. N/A

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	11,765,680,645	11,226,566,891
3	Construction Work in Progress (107)	200-201	436,096,750	418,788,081
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		12,201,777,395	11,645,354,972
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200-201	3,547,739,372	3,437,253,226
6	Net Utility Plant (Enter Total of line 4 less 5)		8,654,038,023	8,208,101,746
7	Nuclear Fuel in Process of Ref., Conv.,Enrich., and Fab. (120.1)	202-203	0	0
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0	0
9	Nuclear Fuel Assemblies in Reactor (120.3)		0	0
10	Spent Nuclear Fuel (120.4)		0	0
11	Nuclear Fuel Under Capital Leases (120.6)		0	0
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202-203	0	0
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		0	0
14	Net Utility Plant (Enter Total of lines 6 and 13)		8,654,038,023	8,208,101,746
15	Utility Plant Adjustments (116)		0	0
16	Gas Stored Underground - Noncurrent (117)		0	0
17	<b>OTHER PROPERTY AND INVESTMENTS</b>			
18	Nonutility Property (121)		11,183,746	11,172,925
19	(Less) Accum. Prov. for Depr. and Amort. (122)		135,299	66,702
20	Investments in Associated Companies (123)		0	0
21	Investment in Subsidiary Companies (123.1)	224-225	2,641,435	3,868,565
22	(For Cost of Account 123.1, See Footnote Page 224, line 42)			
23	Noncurrent Portion of Allowances	228-229	0	0
24	Other Investments (124)		4,733,459	4,060,986
25	Sinking Funds (125)		0	0
26	Depreciation Fund (126)		0	0
27	Amortization Fund - Federal (127)		0	0
28	Other Special Funds (128)		29,270,184	27,021,749
29	Special Funds (Non Major Only) (129)		0	0
30	Long-Term Portion of Derivative Assets (175)		16,771,305	3,547,795
31	Long-Term Portion of Derivative Assets – Hedges (176)		0	0
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		64,464,830	49,605,318
33	<b>CURRENT AND ACCRUED ASSETS</b>			
34	Cash and Working Funds (Non-major Only) (130)		0	0
35	Cash (131)		14,053,145	11,129,599
36	Special Deposits (132-134)		2,207,419	70,473,060
37	Working Fund (135)		0	64,000
38	Temporary Cash Investments (136)		0	0
39	Notes Receivable (141)		0	50,625
40	Customer Accounts Receivable (142)		457,323,155	455,849,125
41	Other Accounts Receivable (143)		61,751,223	60,784,364
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		124,714,314	129,065,983
43	Notes Receivable from Associated Companies (145)		761,848,662	224,752,101
44	Accounts Receivable from Assoc. Companies (146)		29,707,227	109,970,717
45	Fuel Stock (151)	227	0	0
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	43,840,870	41,787,452
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202-203/227	0	0
52	Allowances (158.1 and 158.2)	228-229	0	0



## S(Continued)

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Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (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)		0	0
5	Stock Liability for Conversion (203, 206)		0	0
6	Premium on Capital Stock (207)		0	0
7	Other Paid-In Capital (208-211)	253	3,011,316,791	2,974,737,334
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254b	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	1,104,061,256	884,835,022
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	-2,529,828	-2,431,117
13	(Less) Reaquired Capital Stock (217)	250-251	0	0
14	Noncorporate Proprietorship (Non-major only) (218)		0	0
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	1,636,263	539,606
16	Total Proprietary Capital (lines 2 through 15)		4,330,834,046	4,074,030,409
17	LONG-TERM DEBT			
18	Bonds (221)	256-257	2,540,705,000	2,140,705,000
19	(Less) Reaquired Bonds (222)	256-257	0	0
20	Advances from Associated Companies (223)	256-257	0	0
21	Other Long-Term Debt (224)	256-257	413,760,000	413,760,000
22	Unamortized Premium on Long-Term Debt (225)		0	0
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		8,814	113,603
24	Total Long-Term Debt (lines 18 through 23)		2,954,456,186	2,554,351,397
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		0	0
27	Accumulated Provision for Property Insurance (228.1)		-2,225	-2,225
28	Accumulated Provision for Injuries and Damages (228.2)		23,187,574	17,750,923
29	Accumulated Provision for Pensions and Benefits (228.3)		0	0
30	Accumulated Miscellaneous Operating Provisions (228.4)		0	0
31	Accumulated Provision for Rate Refunds (229)		0	0
32	Long-Term Portion of Derivative Instrument Liabilities		30,199,081	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		10,768,332	10,701,158
35	Total Other Noncurrent Liabilities (lines 26 through 34)		64,152,762	28,449,856
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		0	0
38	Accounts Payable (232)		154,683,459	202,843,313
39	Notes Payable to Associated Companies (233)		225,000,000	220,000,000
40	Accounts Payable to Associated Companies (234)		91,452,384	149,699,719
41	Customer Deposits (235)		29,970,373	29,577,508
42	Taxes Accrued (236)	262-263	68,627,778	-24,753,971
43	Interest Accrued (237)		27,022,754	25,128,697
44	Dividends Declared (238)		0	0
45	Matured Long-Term Debt (239)		0	0

Niagara Mohawk Power Corporation

**This Report is:**

(1) ☒ An Original  
(2) ☐ A Resubmission

Date of Report  
(mo, da, yr)  
/ /

Year/Period of Report

end of Attachment 2014-2015 Q4

COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)(Continued)

Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
46	Matured Interest (240)		0	0
47	Tax Collections Payable (241)		1,617,025	287,786
48	Miscellaneous Current and Accrued Liabilities (242)		162,400,465	100,105,076
49	Obligations Under Capital Leases-Current (243)		0	446,390
50	Derivative Instrument Liabilities (244)		54,162,346	9,724,363
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
52	Derivative Instrument Liabilities - Hedges (245)		7,533,059	1,319,559
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	0
54	Total Current and Accrued Liabilities (lines 37 through 53)		822,469,643	714,378,440
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		2,956,126	5,926,971
57	Accumulated Deferred Investment Tax Credits (255)	266-267	20,521,889	22,458,282
58	Deferred Gains from Disposition of Utility Plant (256)		0	0
59	Other Deferred Credits (253)	269	1,087,726,672	1,126,864,604
60	Other Regulatory Liabilities (254)	278	742,832,666	620,268,095
61	Unamortized Gain on Required Debt (257)		0	0
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272-277	0	0
63	Accum. Deferred Income Taxes-Other Property (282)		2,051,710,906	1,932,200,825
64	Accum. Deferred Income Taxes-Other (283)		368,122,329	395,398,963
65	Total Deferred Credits (lines 56 through 64)		4,273,870,588	4,103,117,740
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		12,445,783,225	11,474,327,842

Quarterly

1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only.

2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year.

3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter.

4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter.

5. If additional columns are needed, place them in a footnote.

Annual or Quarterly if applicable

5. Do not report fourth quarter data in columns (e) and (f)

6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility columnin a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.

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

Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)
1	UTILITY OPERATING INCOME					
2	Operating Revenues (400)	300-301	3,427,519,097	3,334,248,582		
3	Operating Expenses					
4	Operation Expenses (401)	320-323	2,306,943,140	2,227,945,424		
5	Maintenance Expenses (402)	320-323	235,388,993	233,138,735		
6	Depreciation Expense (403)	336-337	226,354,968	217,183,136		
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-337		6,549		
8	Amort. & Depl. of Utility Plant (404-405)	336-337	930,976	-544,515		
9	Amort. of Utility Plant Acq. Adj. (406)	336-337		9,228		
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)					
11	Amort. of Conversion Expenses (407)					
12	Regulatory Debits (407.3)		4,760,200	25,610,030		
13	(Less) Regulatory Credits (407.4)		31,778,295			
14	Taxes Other Than Income Taxes (408.1)	262-263	252,213,780	246,088,345		
15	Income Taxes - Federal (409.1)	262-263	75,242,088	32,038,940		
16	- Other (409.1)	262-263	19,536,330	19,039,610		
17	Provision for Deferred Income Taxes (410.1)	234, 272-277	26,176,017	51,642,731		
18	(Less) Provision for Deferred Income Taxes-Cr. (411.1)	234, 272-277				
19	Investment Tax Credit Adj. - Net (411.4)	266				
20	(Less) Gains from Disp. of Utility Plant (411.6)					
21	Losses from Disp. of Utility Plant (411.7)					
22	(Less) Gains from Disposition of Allowances (411.8)					
23	Losses from Disposition of Allowances (411.9)					
24	Accretion Expense (411.10)		126,838	372,207		
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		3,115,895,035	3,052,530,420		
26	Net Util Oper Inc (Enter Tot line 2 less 25) Carry to Pg117,line 27		311,624,062	281,718,162		

STATEMENT OF INCOME FOR THE YEAR (Continued)						Attachment 2
<p>9. Use page 122 for important notes regarding the statement of income for any account thereof.</p> <p>10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected 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 or gas purchases.</p> <p>11 Give concise explanations concerning significant amounts of any refunds made or received during the year resulting 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>12. If any notes appearing in the report to stokholders are applicable to the Statement of Income, such notes may be included at page 122.</p> <p>13. Enter on page 122 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 appropriate dollar effect of such changes.</p> <p>14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.</p> <p>15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.</p>						

ELECTRIC UTILITY		GAS UTILITY		OTHER UTILITY		Line No.
Current Year to Date (in dollars) (g)	Previous Year to Date (in dollars) (h)	Current Year to Date (in dollars) (i)	Previous Year to Date (in dollars) (j)	Current Year to Date (in dollars) (k)	Previous Year to Date (in dollars) (l)	
						1
2,799,660,388	2,741,313,199	627,583,917	592,478,028	274,792	457,355	2
						3
1,875,078,850	1,843,736,940	431,864,290	384,208,484			4
206,689,906	203,949,151	28,699,087	29,189,584			5
181,515,154	177,165,644	44,839,814	40,017,492			6
	3,247		3,302			7
930,643	-406,606	333	-137,909			8
	9,228					9
						10
						11
2,208,199	37,723,802	2,552,001	-12,113,772			12
16,559,556		15,218,739				13
203,102,732	197,872,572	49,111,048	48,215,773			14
58,753,265	22,753,135	16,488,823	9,285,805			15
15,161,673	15,621,436	4,374,657	3,418,174			16
21,537,368	31,941,910	4,638,649	19,700,821			17
						18
						19
						20
						21
						22
						23
58,814	174,115	68,024	198,092			24
2,548,477,048	2,530,544,574	567,417,987	521,985,846			25
251,183,340	210,768,625	60,165,930	70,492,182	274,792	457,355	26

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
STATEMENT OF INCOME FOR THE YEAR (continued) Attachment 2							
Line No.	Title of Account (a)	(Ref.) Page No. (b)	TOTAL		Current 3 Months Ended Quarterly Only No 4th Quarter (e)	Prior 3 Months Ended Quarterly Only No 4th Quarter (f)	
			Current Year (c)	Previous Year (d)			
27	Net Utility Operating Income (Carried forward from page 114)		311,624,062	281,718,162			
28	Other Income and Deductions						
29	Other Income						
30	Nonutility Operating Income						
31	Revenues From Merchandising, Jobbing and Contract Work (415)						
32	(Less) Costs and Exp. of Merchandising, Job. & Contract Work (416)						
33	Revenues From Nonutility Operations (417)			3,814,232			
34	(Less) Expenses of Nonutility Operations (417.1)		6,311,523	6,856,463			
35	Nonoperating Rental Income (418)		192,752	-484,831			
36	Equity in Earnings of Subsidiary Companies (418.1)	119	-98,711	-85,478			
37	Interest and Dividend Income (419)		4,107,510	7,442,687			
38	Allowance for Other Funds Used During Construction (419.1)		15,596,868	5,721,343			
39	Miscellaneous Nonoperating Income (421)		3,533,391	743,478			
40	Gain on Disposition of Property (421.1)			709,537			
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		17,020,287	11,004,505			
42	Other Income Deductions						
43	Loss on Disposition of Property (421.2)		6,733	598,060			
44	Miscellaneous Amortization (425)						
45	Donations (426.1)		3,431,029	3,527,040			
46	Life Insurance (426.2)		3,288,542	3,444,212			
47	Penalties (426.3)		44,000	864,655			
48	Exp. for Certain Civic, Political & Related Activities (426.4)		250,472	283,653			
49	Other Deductions (426.5)		4,363,392	-749,414			
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		11,384,168	7,968,206			
51	Taxes Applicable to Other Income and Deductions						
52	Taxes Other Than Income Taxes (408.2)	262-263	1,945,304	-1,605,270			
53	Income Taxes-Federal (409.2)	262-263	-3,780,313	-295,844			
54	Income Taxes-Other (409.2)	262-263	-588,151	-64,601			
55	Provision for Deferred Inc. Taxes (410.2)	234, 272-277					
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272-277					
57	Investment Tax Credit Adj.-Net (411.5)						
58	(Less) Investment Tax Credits (420)		1,936,393	1,975,674			
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		-4,359,553	-3,941,389			
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		9,995,672	6,977,688			
61	Interest Charges						
62	Interest on Long-Term Debt (427)		89,759,019	85,584,321			
63	Amort. of Debt Disc. and Expense (428)		3,655,285	3,262,870			
64	Amortization of Loss on Reacquired Debt (428.1)		2,644,482	3,137,145			
65	(Less) Amort. of Premium on Debt-Credit (429)						
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)			15,115			
67	Interest on Debt to Assoc. Companies (430)		72,105	246,314			
68	Other Interest Expense (431)		11,550,300	5,768,220			
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		6,249,477	647,999			
70	Net Interest Charges (Total of lines 62 thru 69)		101,431,714	97,335,756			
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		220,188,020	191,360,094			
72	Extraordinary Items						
73	Extraordinary Income (434)						
74	(Less) Extraordinary Deductions (435)						
75	Net Extraordinary Items (Total of line 73 less line 74)						
76	Income Taxes-Federal and Other (409.3)	262-263					
77	Extraordinary Items After Taxes (line 75 less line 76)						
78	Net Income (Total of line 71 and 77)		220,188,020	191,360,094			

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		884,835,022	694,449,947
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4				
5				
6				
7				
8				
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10				
11				
12				
13				
14				
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		220,286,731	191,445,572
17	Appropriations of Retained Earnings (Acct. 436)			
18				
19				
20				
21				
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
24	Dividends Declared-Preferred Stock		-1,060,497	( 1,060,497)
25				
26				
27				
28				
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)		-1,060,497	( 1,060,497)
30	Dividends Declared-Common Stock (Account 438)			
31				
32				
33				
34				
35				
36	TOTAL Dividends Declared-Common Stock (Acct. 438)			
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,104,061,256	884,835,022
	APPROPRIATED RETAINED EARNINGS (Account 215)			
39				
40				

## STATEMENT OF RETAINED EARNINGS

~~Attachment 2~~

1. Do not report Lines 49-53 on the quarterly version.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, year to date, and unappropriated undistributed subsidiary earnings for the year.
3. 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)
4. State the purpose and amount of each reservation or appropriation of retained earnings.
5. 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.
6. Show dividends for each class and series of capital stock.
7. Show separately the State and Federal income tax effect of items shown in account 439, Adjustments to Retained Earnings.
8. 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.
9. If any notes appearing in the report to stockholders are applicable to this statement, include them on pages 122-123.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
41				
42				
43				
44				
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,104,061,256	884,835,022
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account			
	Report only on an Annual Basis, no Quarterly			
49	Balance-Beginning of Year (Debit or Credit)		-2,431,117	( 2,345,639)
50	Equity in Earnings for Year (Credit) (Account 418.1)		-98,711	( 85,478)
51	(Less) Dividends Received (Debit)			
52				
53	Balance-End of Year (Total lines 49 thru 52)		-2,529,828	( 2,431,117)



Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
STATEMENT OF CASH FLOWS					Attachment 2
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
1	Net Cash Flow from Operating Activities:				
2	Net Income (Line 78(c) on page 117)	220,188,020	191,360,094		
3	Noncash Charges (Credits) to Income:				
4	Depreciation and Depletion	227,285,944	216,645,170		
5	Amortization of Debt Discount and Expenses	3,760,074	3,262,870		
6	Amortization of Loss on Reacquired Debt	2,644,482	3,137,145		
7	Amortization of Regulatory Debits and Credits, Net	36,538,495	25,610,030		
8	Deferred Income Taxes (Net)	26,176,017	51,642,733		
9	Investment Tax Credit Adjustment (Net)	-1,936,393	-1,975,674		
10	Net (Increase) Decrease in Receivables	-16,991,066	-64,831,630		
11	Net (Increase) Decrease in Inventory	-2,923,401	-12,401,416		
12	Net (Increase) Decrease in Allowances Inventory				
13	Net Increase (Decrease) in Payables and Accrued Expenses	111,133,445	-16,864,974		
14	Net (Increase) Decrease in Other Regulatory Assets	7,615,490	-90,082,601		
15	Net Increase (Decrease) in Other Regulatory Liabilities	90,210,950	182,332,276		
16	(Less) Allowance for Other Funds Used During Construction	15,596,868	5,721,343		
17	(Less) Undistributed Earnings from Subsidiary Companies	-98,711	-85,478		
18	Other (provide details in footnote):	-35,821,480	50,504,598		
19	Net Increase (Decrease) in Deferred Credits	-39,137,932	-96,073,632		
20	Net Decrease (Increase) in Prepaid and Other Current Assets	64,325,836	18,247,313		
21					
22	Net Cash Provided by (Used in) Operating Activities (Total 2 thru 21)	677,570,324	454,876,437		
23					
24	Cash Flows from Investment Activities:				
25	Construction and Acquisition of Plant (including land):				
26	Gross Additions to Utility Plant (less nuclear fuel)	-623,231,007	-481,040,311		
27	Gross Additions to Nuclear Fuel				
28	Gross Additions to Common Utility Plant	-12,317,846	-8,153,994		
29	Gross Additions to Nonutility Plant	-10,821	17,722		
30	(Less) Allowance for Other Funds Used During Construction	-15,596,868	-5,721,343		
31	Other (provide details in footnote):		12,454,858		
32	Cost of Removal	-37,604,770	-44,709,248		
33					
34	Cash Outflows for Plant (Total of lines 26 thru 33)	-657,567,576	-515,709,630		
35					
36	Acquisition of Other Noncurrent Assets (d)				
37	Proceeds from Disposal of Noncurrent Assets (d)	-672,473	-932,594		
38					
39	Investments in and Advances to Assoc. and Subsidiary Companies				
40	Contributions and Advances from Assoc. and Subsidiary Companies				
41	Disposition of 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 Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
STATEMENT OF CASH FLOWS					Attachment 2
<p>(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.</p> <p>(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.</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 in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.</p> <p>(4) Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.</p>					
Line No.	Description (See Instruction No. 1 for Explanation of Codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)		
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):	-530,584	-371,858		
54	Affiliate Moneypool Lending and Receivables/Payables, Net	-515,080,406	-111,088,987		
55	Net Increase (Decrease) in Special Deposits	68,265,641	-34,674,948		
56	Net Cash Provided by (Used in) Investing Activities				
57	Total of lines 34 thru 55)	-1,105,585,398	-662,778,017		
58					
59	Cash Flows from Financing Activities:				
60	Proceeds from Issuance of:				
61	Long-Term Debt (b)	900,000,000			
62	Preferred Stock				
63	Common Stock				
64	Other (provide details in footnote):				
65	Advances from Affiliated companies		200,000,000		
66	Net Increase in Short-Term Debt (c)				
67	Other (provide details in footnote):				
68	Other: Debt Issuance Cost	-6,227,105			
69					
70	Cash Provided by Outside Sources (Total 61 thru 69)	893,772,895	200,000,000		
71					
72	Payments for Retirement of:				
73	Long-term Debt (b)	-500,000,000	-45,600,000		
74	Preferred Stock				
75	Common Stock				
76	Other (provide details in footnote):	38,162,222	20,018,997		
77					
78	Net Decrease in Short-Term Debt (c)				
79	Affiliate Moneypool Borrowing and Receivables/Payables, Net				
80	Dividends on Preferred Stock	-1,060,497	-1,060,497		
81	Dividends on Common Stock				
82	Net Cash Provided by (Used in) Financing Activities				
83	(Total of lines 70 thru 81)	430,874,620	173,358,500		
84					
85	Net Increase (Decrease) in Cash and Cash Equivalents				
86	(Total of lines 22,57 and 83)	2,859,546	-34,543,080		
87					
88	Cash and Cash Equivalents at Beginning of Period	11,193,599	45,736,679		
89					
90	Cash and Cash Equivalents at End of period	14,053,145	11,193,599		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 18 Column: b**

	2014
<u>Operating Activities - Other</u>	
Change in Unamortized Debt Expense	(165,473)
Change in Preliminary Survey and Investigation Charges	(5,171,255)
Change in Clearing Accounts	2,266,896
Change in Temporary Facilities	36,975
Change in Miscellaneous Deferred Debits	(25,087,769)
Change in (Less) Unamortized Discount on Long-Term Debt	103,214
Change in Accumulated Provision for Injuries and Damages	5,436,651
Change in Asset Retirement Obligations	67,174
Change in Pension Expense	409,308
Changes in Deferred Income Taxes	(13,717,201)
	<u>(35,821,480)</u>

**Schedule Page: 120 Line No.: 18 Column: c**

	2013
<u>Operating Activities - Other</u>	
Change in Unamortized Debt Expense	(1,005,111)
Change in Clearing Accounts	(3,308,670)
Change in Temporary Facilities	(36,975)
Change in Miscellaneous Deferred Debits	(19,743,384)
Change in (Less) Unamortized Discount on Long-Term Debt	47,008
Change in Accumulated Provision for Property Insurance	3,609,139
Change in Accumulated Provision for Injuries and Damages	2,016,979
Change in Miscellaneous Operating Provisions	(5,300,469)
Change in Asset Retirement Obligations	381,444
Change in Pension Expense	(499,699)
Change in Unamortized Loss on Reacquired Debt	(349,506)
Change in Notes Receivable	22,351
Change in Obligation under Capital Lease- Noncurrent	42
Changes in Deferred Income Taxes	74,671,449
	<u>50,504,598</u>

**Schedule Page: 120 Line No.: 31 Column: c**

	2013
<u>Investing Activities - Plant</u>	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Change in Utility Plant - Other 12,454,858

12,454,858

**Schedule Page: 120 Line No.: 53 Column: b**

2014

Investing Activities - Other

Change in Notes Receivable

50,625

Change in Investment in Subsidiary company

1,128,419

Change in Special Funds

(2,248,435)

Change on Accumulated Other Comprehensive Income

538,807

(530,584)

**Schedule Page: 120 Line No.: 53 Column: c**

2013

Investing Activities - Other

Change on Accumulated Other Comprehensive Income

2,337,900

Change in Special Funds

(2,709,758)

(371,858)

**Schedule Page: 120 Line No.: 76 Column: b**

2014

Financing Activities - Other

Change in Obligations Under Capital Leases-Current

(446,390)

Change in Customer Advances for Construction

(2,970,845)

Capital Contributions

25,000,000

Correction related to advance from affiliate

5,000,000

Parent Tax loss Allocation

11,579,457

38,162,222

**Schedule Page: 120 Line No.: 76 Column: c**

2013

Financing Activities - Other

Change in Obligations Under Capital Leases - Current

(148,852)

Change in Customer Advances for Construction

122,799

Parent Tax loss Allocation

20,045,050

20,018,997

Name of Respondent Received: 07/27/2015 Niagara Mohawk Power Corporation	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report / /	Year/Period of Report End of 2014/Q4 Attachment 2
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<p align="center">NOTES TO FINANCIAL STATEMENTS</p> <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, and 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 references 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 restrictions.</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>7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.</p> <p>8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.</p> <p>9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.</p>
<p>PAGE 122 INTENTIONALLY LEFT BLANK SEE PAGE 123 FOR REQUIRED INFORMATION.</p>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

## NIAGARA MOHAWK POWER CORPORATION NOTES TO THE UNAUDITED FINANCIAL STATEMENTS

### 1. NATURE OF OPERATIONS AND BASIS OF PRESENTATION

Niagara Mohawk Power Corporation ("the Company"), a New York Corporation, is engaged principally in the regulated energy delivery business in New York State. The Company provides electric service to approximately 1.6 million customers in the areas of eastern, central, northern, and western New York and sells, distributes, and transports natural gas to approximately 0.6 million customers in the areas of central, northern, and eastern New York.

The Company is a wholly-owned subsidiary of Niagara Mohawk Holdings, Inc., which is a wholly-owned subsidiary of National Grid USA ("NGUSA" or "Parent"), a public utility holding company with regulated subsidiaries engaged in the generation of electricity and the transmission, distribution, and sale of both natural gas and electricity. NGUSA is a direct wholly-owned subsidiary of National Grid North America Inc. ("NGNA") and an indirect wholly-owned subsidiary of National Grid plc, a public limited company incorporated under the laws of England and Wales.

The financial statements for the years ended December 31, 2014 and 2013 are prepared in accordance with accounting requirements of the Federal Energy Regulatory Commission ("FERC") as set forth in its applicable Uniform System of Accounts. This is a comprehensive basis of accounting other than accounting principles generally accepted in the United States ("U.S. GAAP"). The primary differences consist of the following:

- The accumulated amounts collected in rates for cost of removal over spending are included within accumulated depreciation for FERC reporting, but are presented separately as a regulatory liability for U.S. GAAP reporting.
- Restricted cash is included within special deposits for FERC reporting, but are presented separately for U.S. GAAP reporting.
- Intercompany accounts are presented on a gross basis for FERC reporting but are netted together by counterparty for U.S. GAAP reporting.
- Regulatory assets and liabilities are presented on a gross basis and are classified as non-current for FERC reporting, but are presented on a net basis where appropriate with current or long-term classification as applicable for U.S. GAAP reporting.
- The Company is permitted to recover certain equity costs in rates. A regulatory asset is recognized for such amounts under FERC reporting, but not for U.S. GAAP reporting.
- All debt is classified as long-term in the balance sheet for FERC reporting but is classified as current or long-term as applicable for U.S. GAAP reporting.
- The liability for uncertain tax positions related to temporary differences is not recognized, and deferred taxes are recognized based on the difference between positions taken in filed tax returns and amounts reported in the financial statements, for FERC 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 U.S. GAAP reporting.
- Deferred tax assets and liabilities are presented on a gross basis and are classified as non-current for FERC reporting, but are presented on a net basis where appropriate with current and long-term classification as applicable for U.S. GAAP reporting.

The Company has evaluated subsequent events and transactions through April 20, 2015, the date of issuance of these financial statements, and concluded that there were no events or transactions that require adjustment to, or disclosure in, the financial statements as of and for the year ended December 31, 2014.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Use of Estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

### Regulatory Accounting

The FERC and the New York Public Service Commission ("NYPSC") regulate the rates the Company charges its customers. In certain cases, the rate actions of the NYPSC can result in accounting that differs from non-regulated companies. In these cases, the Company defers costs (as regulatory assets) or recognizes obligations (as regulatory liabilities) if it is probable that such amounts will be recovered from or refunded to customers through future rates. Regulatory assets and liabilities are amortized to the statements of income consistent with the treatment of the related costs in the ratemaking process, which would result in a corresponding increase or decrease in future rates.

### Revenue Recognition

Revenues are recognized for energy service provided on a monthly billing cycle basis. The Company records unbilled revenues for the estimated amount of services rendered from the time meters were last read to the end of the accounting period.

As approved by the NYPSC, the Company is allowed to pass through commodity-related costs to customers and also bills for approved rate adjustment mechanisms. In addition, the Company has a revenue decoupling mechanism which allows for annual adjustments to the Company's delivery rates as a result of the reconciliation between allowed revenue and billed revenue. Any difference between the allowed revenue and the billed revenue is recorded as a regulatory asset or regulatory liability.

### Other Taxes

The Company collects taxes and fees from customers such as sales taxes, other taxes, surcharges, and fees that are levied by state or local governments on the sale or distribution of gas and electricity. The Company accounts for taxes that are imposed on customers (such as sales taxes) on a net basis (excluded from revenues), while taxes imposed on the Company, such as excise taxes, are recognized on a gross basis. Excise taxes collected and paid for the years ended December 31, 2014 and 2013 were \$42.2 million and \$39.3 million, respectively.

The state of New York imposes on corporations a franchise tax that is computed as the higher of a tax based on income or a tax based on capital. To the extent the Company's state tax based on capital is in excess of the state tax based on income, the Company reports such excess in other taxes and taxes accrued in the accompanying financial statements.

### Income Taxes

Federal and state income taxes have been computed utilizing the asset and liability approach that requires the recognition of deferred tax assets and liabilities for the tax consequences of temporary differences by applying enacted statutory tax rates applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. Deferred income taxes also reflect the tax effect of net operating losses, capital losses and general business credit carryforwards.

The effects of tax positions are recognized in the financial statements when it is more likely than not that the position taken or expected to be taken in a tax return will be sustained upon examination by taxing authorities based on the technical

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

merits of the position. The financial effect of changes in tax laws or rates is accounted for in the period of enactment. Deferred investment tax credits are amortized over the useful life of the underlying property.

NGNA files consolidated federal tax returns including all of the activities of its subsidiaries. Each subsidiary company determines its current and deferred taxes based on the separate return method. The Company settles its current tax liability or benefit each year with NGNA pursuant to a tax sharing arrangement between NGNA and its subsidiaries. Tax benefits attributable to the tax attributes of other group companies and allocated by NGNA are treated as capital contributions.

### Cash and Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments with original maturities of three months or less. Cash and cash equivalents are carried at cost which approximates fair value.

### Special Deposits

Special deposits primarily consist of deposits held by the New York Independent System Operator ("NYISO") and health care claims deposits.

### Allowance for Doubtful Accounts

The Company recognizes an allowance for doubtful accounts to record accounts receivable at estimated net realizable value. The allowance is determined based on a variety of factors, including for each type of receivable, applying an estimated reserve percentage to each aging category, taking into account historical collection and write-off experience and management's assessment of collectability from individual customers as appropriate. The collectability of receivables is continuously assessed, and if circumstances change, the allowance is adjusted accordingly. Receivable balances are written off against the allowance for doubtful accounts when the balances are deemed to be uncollectible.

### Plant Materials, Operating Supplies, and Gas in Storage

Plant materials and operating supplies are stated at the lower of weighted average cost or market value and are expensed or capitalized as used. The Company's policy is to write-off obsolete inventory; there were no material write-offs of obsolete inventory for the years ended December 31, 2014 or 2013.

Gas in storage is stated at weighted average cost and the related cost is recognized when delivered to customers. Existing rate orders allow the Company to pass directly through to customers, the cost of gas purchased along with any applicable authorized delivery surcharge adjustments. Gas costs passed through to customers are subject to regulatory approvals and are reported periodically to the NYPSC.

### Derivatives

The Company uses derivative instruments for commodity price risk management. All derivative instruments are recorded in the accompanying balance sheets at their fair value. All commodity costs, including the impact of derivative instruments, are passed on to customers through the Company's commodity rate adjustment mechanisms. Therefore, gains or losses on derivative contracts are initially deferred and then refunded to, or collected from, customers consistent with regulatory requirements.

Certain non-trading contracts for the physical purchase of natural gas qualify for the normal purchase normal sale exception and are accounted for upon settlement. If the Company were to determine that a contract for which it elected the normal purchase normal sale exception, no longer qualifies, the Company would recognize the fair value of the contract in accordance with the regulatory accounting described above.

The Company's accounting policy is to not offset fair value amounts recognized for derivative instruments and related cash collateral receivable or payable with the same counterparty under a master netting agreement, and to record and present



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

the fair value of the derivative on a gross basis, with related cash collateral recorded as special deposits in the accompanying balance sheets.

### Power Purchase Agreements

The Company enters into power purchase agreements to procure commodity to serve its electric service customers. The Company evaluates whether such agreements are leases, derivatives, or executory contracts. Power purchase agreements that do not qualify as leases or derivatives are accounted for as executory contracts and are, therefore, recognized as the electricity is purchased. In making its determination of the accounting for power purchase agreements, the Company considers many factors, including: the source of the electricity; the level of output from any specified facility that the Company is taking under the contract; the involvement, if any, that the Company has in operating the specified facility; and the pricing mechanisms in the contract among other factors.

### Fair Value Measurements

The Company measures derivatives and available-for-sale securities at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The following is the fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities that a company has the ability to access as of the reporting date;
- Level 2: inputs other than quoted prices included within Level 1 that are directly observable for the asset or liability or indirectly observable through corroboration with observable market data; and
- Level 3: unobservable inputs, such as internally-developed forward curves and pricing models for the asset or liability due to little or no market activity for the asset or liability with low correlation to observable market inputs.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The Company uses valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

### Utility Plant

Utility plant is stated at original cost. The cost of repairs and maintenance is charged to expense and the cost of renewals and betterments that extend the useful life of utility plant is capitalized. The capitalized cost of additions to utility plant includes costs such as direct material, labor and benefits, and an allowance for funds used during construction ("AFUDC").

Depreciation is computed over the estimated useful life of the asset using the composite straight-line method. Depreciation studies are conducted periodically to update the composite rates and are approved by the NYPSC. The average composite rates and average service lives for the years ended December 31, 2014 and 2013 are as follows:

	Electric		Gas		Common	
	December 31,		December 31,		December 31,	
	2014	2013	2014	2013	2014	2013
Composite rates	1.9%	2.2%	1.8%	2.1%	4.5%	4.1%
Average service lives	58 years	58 years	50 years	50 years	38 years	38 years

Depreciation expense includes a component for estimate future cost of removal, which is recovered through rates charged to customers

### Allowance for Funds Used During Construction

In accordance with applicable accounting guidance, the Company records AFUDC, which represents the debt and equity

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

costs of financing the construction of new utility plant. AFUDC equity is reported in the statements of income as non-cash income in other income, net and AFUDC debt is reported as a non-cash offset to other interest, including affiliate interest. After construction is completed, the Company is permitted to recover these costs through their inclusion in rate base and corresponding depreciation expense. The Company recorded AFUDC related to equity of \$15.6 million and \$5.7 million and AFUDC related to debt of \$6.2 million and \$0.6 million for the years ended December 31, 2014 and 2013, respectively. The average AFUDC rates for the years ended December 31, 2014 and 2013 were 6.5% and 4.9%, respectively. Depreciation expense includes a component for estimated future cost of removal, which is recovered through rates to customers.

## Goodwill

Goodwill is included in utility plant in the accompanying balance sheets and represents the excess of the purchase price of a business over the fair value of the tangible and intangible assets acquired, net of the fair value of liabilities assumed and the fair value of any non-controlling interest in the acquisition. The Company tests goodwill for impairment annually on January 31, and when events occur or circumstances change that would more likely than not reduce the fair value of the Company below its carrying amount. Goodwill is tested for impairment using a two-step approach. The first step compares the estimated fair value of the Company with its carrying value, including goodwill. If the estimated fair value exceeds the carrying value, then goodwill is considered not impaired. If the carrying value exceeds the estimated fair value, then a second step is performed to determine the implied fair value of goodwill. If the carrying value of goodwill exceeds its implied fair value, then an impairment charge equal to the difference is recorded.

The fair value of the Company was calculated in the annual goodwill impairment test for the fiscal year ended December 31, 2014 utilizing both income and market approaches.

- To estimate fair value utilizing the income approach, the Company used a discounted cash flow methodology incorporating its most recent business plan forecasts together with a projected terminal year calculation. Key assumptions used in the income approach were: (a) expected cash flows for the period from April 1, 2014 to March 31, 2019; (b) a discount rate of 5.5%, which was based on the Company's best estimate of its after-tax weighted-average cost of capital; and (c) a terminal growth rate of 2.25%, based on the Company's expected long-term average growth rate in line with estimated long-term U.S. economic inflation.
- To estimate fair value utilizing the market approach, the Company followed a market comparable methodology. Specifically, the Company applied a valuation multiple of earnings before interest, taxes, depreciation and amortization ("EBITDA"), derived from data of publicly-traded benchmark companies, to business operating data. Benchmark companies were selected based on comparability of the underlying business and economics. Key assumptions used in the market approach included the selection of appropriate benchmark companies and the selection of an EBITDA multiple of 10.0, which the Company believes is appropriate based on comparison of its business with the benchmark companies.

The Company determined the fair value of the business using 50% weighting for each valuation methodology, as it believes that each methodology provides equally valuable information. Based on the resulting fair value from the annual analyses, the Company determined that no adjustment of the goodwill carrying value was required at December 31, 2014 or 2013.

## *Change in Annual Impairment Assessment Date*

Effective in 2015, the Company is utilizing an annual impairment assessment date of January 1. Management has determined that the use of January 1 as its annual impairment assessment date is preferable to January 31 because it facilitates a more timely evaluation in advance of the Company's fiscal year end of March 31. The movement of the date would not result in any substantive change in the timing of recording of any potential impairment.

## Available-For-Sale Securities

The Company holds available-for-sale securities that include equities, municipal bonds and corporate bonds. These

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

investments are recorded at fair value and are included in other special funds in the accompanying balance sheets. Changes in the fair value of these assets are recorded within other comprehensive income.

### Sales and Use Tax Contingencies

The Company is subject to periodic tax audits by federal and state authorities. The State of New York commenced an audit for the period December 2005 through February 2012 during the quarter ended September 30, 2012. The Company accrued \$8.8 million and \$8.4 million at December 31, 2014 and 2013, respectively, as miscellaneous current and accrued liabilities in the accompanying balance sheets.

### Asset Retirement Obligations

Asset retirement obligations are recognized for legal obligations associated with the retirement of property, plant, and equipment, primarily associated with the Company's distribution facilities. Asset retirement obligations are recorded at fair value in the period in which the obligation is incurred, if the fair value can be reasonably estimated. In the period in which new asset retirement obligations, or changes to the timing or amount of existing retirement obligations are recorded, the associated asset retirement costs are capitalized as part of the carrying amount of the related long-lived asset. In each subsequent period the asset retirement obligation is accreted to its present value.

The following table represents the changes in the Company's asset retirement obligations:

	Years Ended December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
Balance as of the beginning of the year	\$ 10,701	\$ 10,320
Accretion expense	127	372
Liabilities (settled) Other	(60)	9
Balance as of the end of the year	<u>\$ 10,768</u>	<u>\$ 10,701</u>

Accretion expense is deferred as part of the Company's asset retirement obligation regulatory asset as management believes it is probable that such amounts will be collected in future rates.

### Employee Benefits

The Company has defined benefit pension and postretirement benefit ("PBOP") plans for its employees. The Company recognizes all pension and PBOP plans' funded status in the balance sheets as a net liability or asset. The cost of providing these plans is recovered through rates; therefore, the net funded status is offset by a regulatory asset or liability. The Company measures and records its pension and PBOP assets at the year-end date. Pension and PBOP plan assets are measured at fair value, using the year-end market value of those assets.

### New and Recent Accounting Guidance

#### Revenue Recognition

In May 2014, the FASB and the International Accounting Standards Board jointly issued a new revenue recognition standard ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)." The objective of the new guidance is to provide a single comprehensive revenue recognition model for all contracts with customers to improve comparability. The standard contains principles that an entity will apply to determine the measurement of revenue and timing of when it is recognized. The underlying principle is that an entity will recognize revenue to depict the transfer of goods or services in an amount that reflects the consideration the entity expects to receive. The new guidance must be adopted using either a full retrospective approach or a modified retrospective approach. For non-public entities, the new guidance is effective for periods beginning after December 15, 2017. The Company is currently evaluating the impact of the new guidance on its financial position, results of operations and cash flows.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Financial Statement Revision

During the preparation of the December 2014 financial statements, management determined that certain accounting transactions were not properly reported in the Company's previously issued financial statements. The Company corrected the accounting by revising the prior year financial statements, the impacts of which are described below.

During 2013, the Company incorrectly accounted for its capital tracker, resulting in an understatement of regulatory liabilities of \$11.5 million. In addition, the Company over accrued certain operations and maintenance expenses, including an over-allocation of insurance premiums from associated companies for a total of \$9.4 million. The correction of these items resulted in a decrease in net utility operating income and net income of \$1.3 million.

In addition, the Company determined that it had incorrectly classified an advance from affiliate as long-term debt. This correction resulted in an increase in short-term advances from affiliates of \$200 million and a corresponding decrease in long-term debt.

In connection with these adjustments and other minor corrections to the statement of cash flows, the Company recorded a reduction of \$11.4 million in net cash provided by operating activities and in net cash used in investing activities and a reduction of \$26 thousand to net cash provided by financing activities. Further, total assets and total liabilities and stockholder equity increased by \$2.8 million.

The following table presents the amounts previously reported as revised:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 2013	December 2013	December 2013
<b>Statement of Income</b>			
Operating revenues	\$ 3,345,707	\$ (11,458)	\$ 3,334,249
Operation expenses	2,233,421	(5,475)	2,227,946
Maintenance expenses	237,013	(3,875)	233,138
Provision for deferred income taxes	52,478	(835)	51,643
Regulatory Debits	21,893	3,717	25,610
Taxes Other Than Income Taxes	249,806	(3,717)	246,089
Total utility operating expenses	3,062,716	(10,185)	3,052,531
Net utility operating income	282,991	(1,273)	281,718
Net income	192,633	(1,273)	191,360
<b>Statement of Cash Flows</b>			
Net cash provided by (used in) operating activities	\$ 412,976	\$ 41,900	\$ 454,876
Net cash provided by (used in) investing activities	(620,903)	(41,875)	(662,778)
Net cash provided by (used in) financing activities	173,385	(26)	173,359
<b>Balance Sheet</b>			
Total Current and Accrued Assets	\$ 1,095,423	\$ 1,997	\$ 1,097,420
Total Deferred Debits	2,118,365	835	2,119,200
Total Assets	11,471,496	2,832	11,474,328
Total Long Term Debt	2,754,351	(200,000)	2,554,351
Total Proprietary Capital	4,075,303	(1,273)	4,074,030
Total Current and Accrued Liabilities	521,732	192,646	714,378
Total Deferred Credits	4,091,658	11,459	4,103,117
Total Liabilities and Stockholder Equity	11,471,496	2,832	11,474,328

### 3. REGULATORY ASSETS AND LIABILITIES

The Company records regulatory assets and liabilities that result from the ratemaking process. The following table presents the regulatory assets and regulatory liabilities recorded in the accompanying balance sheets.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

		December 31,	
		2014	2013
		(in thousands of dollars)	
Other regulatory assets			
Environmental response costs	\$	424,050	\$ 433,012
Postretirement benefits		347,690	395,568
Storm costs		94,509	64,455
Regulatory deferred tax asset		134,322	123,663
Derivative contracts		91,894	11,072
Other		84,676	151,529
Total		1,177,141	1,179,299
Other regulatory liabilities			
Derivative contracts		32,945	29,468
Carrying charges		59,490	-
Economic development fund		45,565	35,574
Environmental insurance proceeds		34,814	27,859
Regulatory deferred tax liability		61,351	47,512
Postretirement benefits		96,546	155,949
Unbilled gas revenue		17,336	18,714
Storm costs		80,528	51,528
Other		314,258	253,664
Total		742,833	620,268
Net regulatory assets	\$	434,308	\$ 559,031

**Derivative contracts (assets and liabilities):** Gains or losses resulting from commodity derivatives are required to be refunded to, or recovered from, customers through the Company's commodity rate adjustment mechanisms. Accordingly, the Company evaluates open derivative contracts to determine if they are probable of recovery, or refund, through future rates charged to customers and qualify for regulatory deferral. Derivative contracts that qualify for regulatory deferral are recorded at fair value, with changes in fair value recorded as regulatory assets or regulatory liabilities in the period in which the change occurs.

**Dunkirk settlement deferral:** Represents the Company's deferral costs of procuring Reliability Support Services ("RSS") from Dunkirk Power LLC and related accrued carrying charges. In accordance with the NYPSC Case 12-E-0136 dated August 16, 2012, the Company entered into an agreement under which it would procure RSS from NRG Energy, Inc.'s Dunkirk Power LLC generating station to maintain transmission system reliability in western New York for an interim period. Case 12-E-0201 addressed RSS cost recovery and provides that up to \$57.0 million of electric deferred credits will be used to offset RSS costs associated with the RSS agreement relating to Dunkirk. Amounts incurred in excess of \$57.0 million would be recovered through the generic RSS Surcharge. On March 1, 2014, the Company filed RSS Surcharge Statement No. 1 which provides for recovery from customers of cost incurred by the Company, and approved by the NYPSC, for third party services to ensure that local reliability needs are met.

**Economic development fund:** Represents actual expenditures and economic development discounts below the rate allowance, deferred for future return.

**Energy efficiency ("EE"):** This amount represents the difference between revenue billed to customers through its EE Charge and the costs of the Company's EE programs as approved by the NYPSC.

**Environmental response costs:** This regulatory asset represents deferred costs associated with the Company's share of the estimated costs to investigate and perform certain remediation activities at sites with which it may be associated. The Company's rate plans provide for specific rate allowances for these costs at a level of \$42 million per year, with variances deferred for future recovery or return to customers. The Company believes future costs, beyond the expiration of current rate plans, will continue to be recovered through rates.

**Environmental issuance proceeds:** Represents the excess of amounts received in rates over the Company's actual site investigation and remediation costs.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

**Excess storm reserve:** Represents the cumulative Storm Reserve allowance / funding for major storm incremental costs. The Joint Proposal (NMPC rate proceeding Case 12-E-0201) establishes an annual allowance for major storm recovery of \$29 million in each of the three years. The Company will defer the difference between the base rate allowance and actual major storm incremental costs for future refund to, or recovery from, customers.

**Postretirement benefits:** Represents the Company's deferral related to the underfunded status of its pension and PBOP plans. The amount in regulatory liabilities primarily represents the excess of amounts received in rates over actual costs of the Company's pension and PBOP plans to be refunded in future periods. These balances accrue carrying charges as calculated in accordance with the Company's pension and PBOP reserve mechanism.

**Rate adjustment mechanisms:** The Company is subject to a number of rate adjustment mechanisms whereby an asset or liability is recognized resulting from differences between actual revenues and the underlying cost being recovered, or differences between actual revenues and targeted amounts as approved by the NYPSC. These amounts will be refunded to, or recovered from, customers.

**Regulatory deferred tax asset:** This amount represents unrecovered federal and state deferred taxes of the Company primarily as a result of regulatory flow through accounting treatment and tax rate changes. The income tax benefits or charges for certain plant related timing differences, such as equity AFUDC, are immediately flowed through to, or collected from, customers. The amortization of the related regulatory deferred tax asset, for these items, follows the book life of the underlying plant asset. The Company also has a recovery of historic unfunded deferred tax balances that are currently amortizing into rates at a stated annual revenue requirement under the current rate plan.

**Storm costs:** The Company's rate plan provides for a rate allowance of \$30 million regulatory liability annually for incremental major storm costs. The Company has recorded \$94.5 million storm cost regulatory assets arising from qualified storm events for recovery during the year.

**Temporary state assessment:** In June 2009, the Company made a gas and electric compliance filing with the NYPSC regarding the implementation of the Temporary State Energy & Utility Conservation Assessment ("Temporary State Assessment"). The NYPSC authorized recovery of the costs required for payment of the Temporary State Assessment, including carrying charges, subject to reconciliation over the five years of July 1, 2009 through June 30, 2014. On September 13, 2013 and August 7, 2013, the Company submitted a compliance filing (updated from June 14, 2013) proposing to maintain the currently effective surcharge. The estimated Temporary State Assessment filed amounted to \$54.4 million and \$15.0 million for electric and gas, respectively. On June 18, 2014, a final order implementing a revised Temporary State Assessment resulted in a \$2.7 million and \$3.9 million credit to electric and gas customers respectively for rates effective July 1, 2014 through June 30, 2015.

**Unbilled gas revenue:** Per a stipulation in Case No. 93-G-1062, the Company is permitted to recognize unbilled revenues subject to offsetting the revenues with a regulatory liability for future customers benefit.

The Company records carrying charges on regulatory balances related to rate adjustment mechanisms and deferred environmental response costs for which cash expenditures have been made and are subject to recovery, or for which cash has been collected and is subject to refund. Carrying charges are not recorded on items for which expenditures have not yet been made.

#### 4. RATE MATTERS

##### March 2013 Electric and Gas Filing

In March 2013 the NYPSC issued a final order regarding the Company's electric and gas base rate filing made on April 27, 2012. The term of the new rate plan is from April 1, 2013 through March 31, 2016 and provides for an electric revenue requirement of \$1,338 million in the first year, \$1,396 million in the second year, and \$1,443 million in the third year. It also provides for a gas revenue requirement of \$307 million in the first year, \$315 million in the second year, and \$322 million in the third year.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Transmission Return on Equity ("ROE") Complaint

On September 11, 2012, the New York Association of Public Power ("NYAPP") filed a complaint against the Company, seeking to have the base ROE for transmission service of 11.5%, which includes a NYISO participation incentive adder, lowered to 9.49%. Similarly, on November 2, 2012 the Municipal Electric Utilities Association ("MEUA") filed a complaint to lower the Company's ROE to 9.25% including the NYISO participation adder. The MEUA complaint also challenges certain aspects of the Company's transmission formula rate. On February 6, 2014, the NYAPP filed a further complaint against the Company seeking an order effective February 6, 2014 to reduce the ROE used in calculating rates for transmission service under the NYISO Open Access Transmission Tariff ("OATT") to 9.36%, inclusive of the 50 basis point adder for participation in the NYISO, with a corresponding overall weighted cost of capital of 6.60%.

On September 8, 2014, the FERC issued orders consolidating the first and second complaints and setting the consolidated complaints and the third complaint for hearing and settlement procedures. On February 24, 2015, the parties filed a Settlement Agreement which reduces the ROE used in calculating rates for transmission service under the NYISO OATT to 10.3% inclusive of any incentive adders, from November 2, 2012, until the date of a Commission order accepting the Settlement, and prospectively from the date of the Commission order accepting the Settlement. The Settlement also provides for a one time refund of \$180,000 plus interest on that amount calculated at the Commission determined rate pursuant to 18 C.F.R. § 35.19a(a)(2)(iii) from November 2, 2012, to the date that National Grid provides the refunds and a one-time refund of \$200,000 without interest for the non-ROE transmission formula rate issues raised in the MEUA complaint. The Settlement Agreement will not go into effect unless and until approved by the Commission after a thirty day comment and reply comment period. Any change in the ROE would not have an impact on net income because the retail rate plan fully reconciles any increase or decrease in wholesale transmission revenue under the FERC Transmission Service Charge rate through a Transmission Revenue Adjustment Clause mechanism.

### Wholesale Transmission Service Charge

On December 6, 2013, the Company submitted a filing for FERC approval of revisions to its Wholesale Transmission Service Charge ("TSC Rate") under the NYISO OATT to recover its RSS costs under two agreements with NRG to support the reliability of the Company's transmission system while transmission reinforcements are constructed. On February 4, 2014 the FERC allowed the RSS charges to become effective in TSC Rates as of July 1, 2013, subject to refund and further consideration of the matter by the FERC.

### Management Audit

In February 2011, the NYPSC selected Overland Consulting Inc., ("Overland") to perform a management audit of National Grid's affiliate cost allocations, policies and procedures. The Company disputed certain of Overland's final audit conclusions and the NYPSC ordered that further proceedings be conducted to address what, if any, ratemaking adjustments were necessary. On May 23, 2014, National Grid filed a Joint Proposal with the NYPSC that, if approved, resolves all outstanding issues relating to the audit and provides for no rate adjustments for the Company. On September 3, 2014 the NYPSC issued a final order approving the joint proposal as filed.

### Gas Management Audit

In February 2013, the NYPSC initiated a comprehensive management and operational audit of NGUSA's New York gas businesses, including the Company, pursuant to the Public Service Law requirement that major electric and gas utilities undergo an audit every five years. The audit commenced in August 2013. The NYPSC issued a report on the management audit findings in October 2014. The audit findings found that the Company's gas operations performed well in providing reliable gas service, and strength in operations, network planning, project management, work management, load forecasting, supply procurement and customer systems support. Also included were 31 recommendations for improvement, including: reconstituting the boards of directors of National Grid USA and the gas companies in New York to include more objective oversight, establishing stronger reporting authority between the New York jurisdictional president and operational organizations, preparing a true strategic plan for the Company's New York operations to serve as a road map for investments, programs and operations in the State to build upon the state energy plan and energy initiatives, developing a five-year, integrated, system-wide plan that includes all gas reliability work, mandated replacements, growth projects and system planning work, enhancing internal service level agreements to promote accountability for performance.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

and costs, and undertaking a full accounting of all costs associated with the Company's SAP enterprise wide system. In November 2014, the Company filed audit implementation plans addressing each of the audit recommendations. The NYPSC is expected to issue an order approving the implementation plans in 2015.

### Operations Audit

In August 2013, the NYPSC initiated an operational audit to review the accuracy of the customer service, electric reliability, and gas safety data reported by the investor owned utilities operating in New York, including the Company. On December 19, 2013, the NYPSC selected Overland to conduct the audit, which commenced in February 2014. At the time of the issuance of these financial statements, the Company has not received the final audit findings and cannot predict the outcome of this audit.

### Operations Staffing Audit

In January 2014, the NYPSC initiated an operational audit to review internal staffing levels and use of contractors for the core utility functions of the investor owned utilities operating in New York, including the Company. On June 26, 2014, the NYPSC selected The Liberty Consulting Group to conduct the audit. At the time of the issuance of these financial statements, the Company cannot predict the outcome of this operational audit.

### Recovery of Deferral Costs Relating to Emergency Order

On January 28, 2014, the Company filed a petition requesting a waiver of Rule 46.3.2 of its tariff. Rule 46.3.2 describes the manner in which the Company calculates its supply-related Mass Market Adjustment ("MMA"). The Company proposed the waiver of the rule to mitigate adverse financial impacts anticipated from a significant and unusual increase in electric commodity prices for its mass market customers.

On that same date, the NYPSC issued, on an emergency basis pursuant to the State Administrative Procedure Act §202(6), an Emergency Order granting the Company's waiver request (the "Emergency Order"). In the Emergency Order, the NYPSC waived the requirements of Rule 46.3.2 and approved deferral treatment of the costs and associated carrying charges related to the one-time credit provided via the waiver. However, the NYPSC denied, pending further review and consideration of public comments, the Company's request to recover such deferral over a six-month period beginning May 2014.

The NYPSC issued another order on April 25, 2014 permanently approving the Emergency Order and authorizing the Company to collect \$33.3 million, plus carrying charges at the customer deposit rate, over a six-month period commencing with the June 2014 billing period. The deferral recovery will be performed in a manner consistent with the method that was used to provide the benefit to the mass market customers, through an adjustment to the MMA as calculated by NYISO load zone.

### Petition for Authorization to Defer an Actuarial Experience Pension Settlement Loss for Fiscal Year 2014

On February 28, 2014, the Company filed a petition seeking authorization to defer a pension settlement loss incurred during fiscal year 2014. The petition reflected actual loss amounts through December 31, 2013. On August 13, 2014, the Company filed a supplemental petition with actual results through March 31, 2014. In total, the Company seeks authorization to defer \$14.1 million related to a pension settlement loss that occurred in fiscal year 2014.

### Temporary State Assessment

In June 2009, the Company made a gas and electric compliance filing with the NYPSC regarding the implementation of the Temporary State Energy & Utility Conservation Assessment ("Temporary State Assessment"). The NYPSC authorized recovery of the costs required for payment of the Temporary State Assessment, including carrying charges, subject to reconciliation over the five years of July 1, 2009 through June 30, 2014. On September 13, 2013 and August 7, 2013, the Company submitted a compliance filing (updated from June 14, 2013) proposing to maintain the currently effective surcharge. The estimated Temporary State Assessment filed amounted to \$54.4 million and \$15.0 million for electric and gas, respectively. On June 18, 2014, a final order implementing a revised Temporary State Assessment resulted in a \$2.7

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

million and \$3.9 million credit to electric and gas customers respectively for rates effective July 1, 2014 through June 30, 2015.

### Commodity Rate Mechanism Changes

On October 23, 2014, the PSC approved tariff revisions filed by the Company that modified several components of Rule 46 – Supply Service Charges of the Company's tariff, PSC No. 220-Electricity. The revisions provide the Company with a measure of flexibility to manage significant volatility resulting from the reconciliation of commodity costs, like those experienced in January and March of 2014 due to the unanticipated extreme cold weather, for its residential and small commercial customers ("mass market customers"). The tariff revisions go into effect October 29, 2014 and will allow for more flexibility in the timing of the Company's reconciliation of revenues and expenses for mass market customers

## 5. UTILITY PLANT AND NON-UTILITY PROPERTY

The following table summarizes utility plant and non-utility property at cost along with accumulated depreciation and amortization:

	December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
Plant and machinery	\$ 9,908,542	\$ 9,402,294
Goodwill	1,289,132	1,289,132
Land and buildings	555,031	528,780
Assets in construction	442,711	418,788
Software and other intangibles	6,361	6,361
Non-utility property	11,184	11,172
Total property, plant and equipment	12,212,961	11,656,527
Accumulated depreciation and amortization	(3,547,875)	(3,437,320)
Utility plant and non-utility property, net	<u>\$ 8,665,086</u>	<u>\$ 8,219,207</u>

## 6. DERIVATIVE CONTRACTS

The Company utilizes derivative instruments, such as options, swaps and gas purchase contracts, to manage commodity price risk associated with its natural gas and electricity purchases. The Company's risk management strategy is to reduce fluctuations in firm gas and electricity sales prices to its customers.

The Company's financial exposures are monitored and managed as an integral part of the Company's overall financial risk management policy. The Company engages in risk management activities only in commodities and financial markets where it has an exposure to, and only in terms and volumes consistent with its core business.

### Volumes

Volumes of outstanding commodity derivative contracts measured in dekatherms ("dths") and megawatt hours ("Mwhs") are as follows:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Electric		Gas	
	December 31,		December 31,	
	2014	2013	2014	2013
	(in thousands)		(in thousands)	
Gas swap contracts (dths)	-	-	5,190	2,820
Gas option contracts (dths)	-	-	2,220	7,570
Gas purchase contracts (dths)	-	-	14,757	18,601
Electric swap contracts (Mwhs)	10,714	6,769	-	-
Electric options contracts (Mwhs)	276	-	-	-
Electric purchase contracts (Mwhs)	-	4,170	-	-
Total:	10,990	10,939	22,167	28,991

### Amounts Recognized in the Accompanying Balance Sheets

Asset Derivatives		Liability Derivatives	
December 31,		December 31,	
2014	2013	2014	2013
(in thousands of dollars)		(in thousands of dollars)	
<b>Current assets:</b>		<b>Current liabilities:</b>	
Rate recoverable contracts:		Rate recoverable contracts:	
Gas swap contracts	\$ 483	Gas swap contracts	\$ 3,483
Gas option contracts	181	Gas option contracts	776
Gas purchase contracts	24	Gas purchase contracts	628
Electric swap contracts	15,934	Electric swap contracts	54,162
Electric options contracts	35	Electric options contracts	2,304
Electric purchase contracts	-	Electric purchase contracts	-
	16,174		61,353
<b>Other non-current assets:</b>		<b>Other non-current liabilities:</b>	
Rate recoverable contracts:		Rate recoverable contracts:	
Gas swap contracts	-	Gas swap contracts	1,382
Gas options contracts	-	Gas options contracts	-
Electric swap contracts	16,771	Electric swap contracts	28,817
	16,771		30,199
Total	\$ 32,945	Total	\$ 91,553
	\$ 29,186		\$ 11,072

The changes in fair value of the Company's rate recoverable contracts are offset by changes in regulatory assets and liabilities. As a result, the changes in fair value of those contracts had no impact in the accompanying statements of income. The Company had no derivative contracts not subject to rate recovery as of December 31, 2014 and 2013.

### Credit and Collateral

The Company is exposed to credit risk related to transactions entered for commodity price risk management. Credit risk represents the risk of loss due to counterparty non-performance. Credit risk is managed by assessing each counterparty's credit profile and negotiating appropriate levels of collateral and credit support.

The credit policy for commodity transactions is managed and monitored by NGUSA's Executive Energy Risk Management Committee ("EERC"), which is responsible for approving risk management policies and objectives for risk assessment, control and valuation, and the monitoring and reporting of risk exposures. NGUSA's Energy Procurement Risk Management Committee ("EPRMC") is responsible for approving transaction strategies, annual supply plans, counterparty credit approval, as well as all valuation and control procedures. The EERC is chaired by the Global Tax and Treasury

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Director and reports to the Finance Committee. The EPRMC is chaired by the Vice President of U.S. Treasury and reports to the EERC.

The EPRMC monitors counterparty credit exposure and appropriate measures are taken to bring such exposures below the limits, including, without limitation, netting agreements, and limitations on the type and tenor of trades. The Company enters into enabling agreements that allow for payment netting with its counterparties, which reduce its exposure to counterparty risk by providing for the offset of amounts payable to the counterparty against amounts receivable from the counterparty. In instances where a counterparty's credit quality has declined, or credit exposure exceeds certain levels, the Company may limit its credit exposure by restricting new transactions with the counterparty, requiring additional collateral or credit support and negotiating the early termination of certain agreements. Similarly, the Company may be required to post collateral to its counterparties. The Company's credit exposure for all derivative instruments and applicable payables and receivables, net of collateral and instruments that are subject to master netting agreements, was a liability \$58.9 million and an asset of \$18.1 million as of December 31, 2014 and 2013, respectively.

The Company enters into commodity transactions on New York Mercantile Exchange ("NYMEX"). The NYMEX clearing houses act as the counterparty to each trade. Transactions on the NYMEX must adhere to comprehensive collateral and margining requirements. As a result, transactions on NYMEX are significantly collateralized and have limited counterparty credit risk.

In instances where a counterparty's credit quality has declined, or credit exposure exceeds certain levels, the Company may limit its credit exposure by restricting new transactions with the counterparty, requiring additional collateral or credit support and negotiating the early termination of certain agreements. Similarly, the Company may be required to post collateral to its counterparties. The aggregate fair value of the Company's derivative instruments with credit-risk-related contingent features that are in a liability position at December 31, 2014 and 2013 was \$57.3 million and \$4.0, respectively. The Company had no collateral posted for these instruments at December 31, 2014. If the Company's credit rating were to be downgraded by one level it would be required to pay \$5.7 million additional collateral. If the Company's credit rating were to be downgraded by three levels, it would be required to post \$58.2 million and \$4.3 million additional collateral to its counterparties at December 31, 2014 and 2013, respectively.

## 7. FAIR VALUE MEASUREMENTS

The following table presents assets and liabilities measured and recorded at fair value in the accompanying balance sheets on a recurring basis and their level within the fair value hierarchy as of December 31, 2014 and 2013:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 31, 2014			
	Level 1	Level 2	Level 3	Total
	(in thousands of dollars)			
<b>Assets:</b>				
Derivative contracts				
Gas swap contracts	\$ -	\$ -	\$ -	\$ -
Gas option contracts	-	-	181	181
Gas purchase contracts	-	21	3	24
Electric swap contracts	-	27,577	5,128	32,706
Electric option contracts	-	-	35	35
Available-for-sale securities	18,818	9,174	-	27,992
Total	18,818	36,772	5,347	60,937
<b>Liabilities:</b>				
Derivative contracts				
Gas swap contracts	-	4,869	-	4,869
Gas option contracts	-	-	773	773
Gas purchase contracts	-	505	123	628
Electric swap contracts	-	72,815	9,243	82,058
Electric option contracts	-	-	2,304	2,304
Total	-	78,189	12,443	90,631
<b>Net assets (liabilities)</b>	<b>\$ 18,818</b>	<b>\$ (41,417)</b>	<b>\$ (7,096)</b>	<b>\$ (29,694)</b>

	December 31, 2013			
	Level 1	Level 2	Level 3	Total
	(in thousands of dollars)			
<b>Assets:</b>				
Derivative contracts				
Gas swap contracts	\$ -	\$ 645	\$ -	\$ 645
Gas option contracts	-	-	242	242
Gas purchase contracts	-	2,797	-	2,797
Electric swap contracts	-	21,375	-	21,375
Electric option contracts	-	-	627	627
Electric purchase contracts		3,500	-	3,500
Available-for-sale securities			-	-
Total	-	28,317	869	29,186
<b>Liabilities:</b>				
Derivative contracts				
Gas swap contracts	-	25	-	25
Gas option contracts	-	-	371	371
Gas purchase contracts	-	872	80	952
Electric swap contracts	-	8,565	-	8,565
Electric option contracts	-	-	1,053	1,053
Electric purchase contracts	-	107	-	107
Total	-	9,569	1,504	11,073
<b>Net assets</b>	\$ -	\$ 18,748	\$ (635)	\$ 18,113

**Derivative Contracts:** The Company's Level 2 fair value derivative instruments primarily consist of over-the-counter ("OTC") electric and gas swaps and forward gas purchase contracts with pricing inputs obtained from the NYMEX and

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Intercontinental Exchange ("ICE"), except in cases where the ICE publishes seasonal averages or where there were no transactions within the last seven days. The Company may utilize discounting based on quoted interest rate curves, including consideration of non-performance risk, and may include a liquidity reserve calculated based on bid/ask spread for the Company's Level 2 derivative instruments. Substantially all of these price curves are observable in the marketplace throughout at least 95% of the remaining contractual quantity, or they could be constructed from market observable curves with correlation coefficients of 0.95 or higher.

The Company's Level 3 fair value derivative instruments primarily consist of gas option and electric option and swap transactions, which are valued based on internally-developed models. Industry-standard valuation techniques, such as the Black-Scholes pricing model, Monte Carlo simulation, and Financial Engineering Associates libraries are used for valuing such instruments. A derivative is designated Level 3 when it is valued based on a forward curve that is internally developed, extrapolated or derived from market observable curves with correlation coefficients less than 0.95, where optionality is present, or if non-economic assumptions are made. The internally developed forward curves have a high level of correlation with Platts Mark-to-Market curves and are reviewed by the middle office. The Company considers non-performance risk and liquidity risk in the valuation of derivative contracts categorized in Level 2 and Level 3.

**Available-for-Sale Securities:** Available-for-sale securities are included in other special funds in the accompanying balance sheets and primarily include equity and debt investments based on quoted market prices (Level 1) and municipal and corporate bonds based on quoted prices of similar traded assets in open markets (Level 2).

#### Changes in Level 3 Derivatives

The following table presents the fair value reconciliation of Level 3 derivative assets and liabilities measured at fair value on a recurring basis during the years ended December 31, 2014 and December 31, 2013:

	Years Ended December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
Balance as of the beginning of the year	\$ (635)	\$ 191
Transfers out of Level 3	-	(1,711)
Total gains or losses included in regulatory assets and liabilities	(6,495)	207
Settlements	34	677
Balance as of the end of the year	<u>\$ (7,096)</u>	<u>\$ (635)</u>
The amount of total gains or losses for the year included in net income attributed to the change in unrealized gains or losses related to non-regulatory assets and liabilities at year-end		
	<u>\$ -</u>	<u>\$ -</u>

A transfer into Level 3 represents existing assets or liabilities that were previously categorized at a higher level for which the inputs became unobservable during the year. A transfer out of Level 3 represents assets and liabilities that were previously classified as Level 3 for which the inputs became observable based on the criteria discussed previously for classification in Level 2. These transfers, which are recognized at the end of each period, result from changes in the observability of forward curves from the beginning to the end of each reporting period. There were no transfers between Level 1 and Level 2, and no transfers into or out of Level 3, during the years ended December 31, 2014 or 2013.

#### Quantitative Information About Level 3 Derivatives

The following table provides information about our significant Level 3 valuations, of which the most significant positions are financial commodity option contracts. These option contracts are measured at fair value using the implied volatility as a key input to the option pricing function of the risk management system. The implied volatilities used are an approximation of the actual volatility curves for various strikes and option types and are not observable in the market.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Commodity	Level 3 Position	Fair Value as of December 31, 2014			Valuation Technique(s)	Significant Unobservable Input	Range
		Assets	(Liabilities)	Total			
		(in thousands of dollars)					
Physical Gas	Gas purchase contracts	\$ 3	\$ (123)	\$ (121)	Discounted Cash Flow	Forward Curve	\$1.444-\$1.634
Financial Gas	Gas option contracts	\$ 181	\$ (773)	\$ (592)	Discounted Cash Flow	Forward Curve Implied Volatility	\$0.120-\$0.512 52% - 53%
Electric	Electric swap contracts	\$ 5,128	\$ (9,243)	\$ (4,115)	Discounted Cash Flow	Forward Curve	\$34.850 - \$60.750
Electric	Electric option contracts	\$ 35	\$ (2,304)	\$ (2,269)	Discounted Cash Flow	Implied Volatility	22% - 64%
Total		\$ 5,347	\$ (12,443)	\$ (7,096)			

Commodity	Level 3 Position	Fair Value as of December 31, 2013			Valuation Technique(s)	Significant Unobservable Input	Range	
		Assets	(Liabilities)	Total				
		(in thousands of dollars)						
Physical								
Gas	Gas purchase contracts	\$	-	\$ (80)	\$ (80)	Discounted Cash Flow	Modeled Assumptions on Peaking Gas	
Financial								
Gas	Gas option contracts	\$	242	\$ (371)	\$ (129)	Discounted Cash Flow	Forward Curve Implied Volatility	\$0.0002-\$0.6914/dth 7%- 35%
Electric	Electric swap contracts	\$	269	\$ (136)	\$ 133	Discounted	Implied Volatility	7%- 35%
Electric	Electric option contracts	\$	358	\$ (917)	\$ (559)	Discounted Cash Flow	Implied Volatility	7%- 35%
Total		\$	869	\$ (1,504)	\$ (635)			

The significant unobservable inputs listed above would have a direct impact on the fair values of the Level 3 instruments if they were adjusted. The significant unobservable inputs used in the fair value measurement of the Company's gas option derivatives and electric option and swap derivatives are implied volatility and gas forward curves. A relative change in commodity price at various locations underlying the open positions can result in significantly different fair value estimates.

## Other Fair Value Measurements

The Company's balance sheets reflect long-term debt at amortized cost. The fair value of the Company's long-term debt was based on quoted market prices, where available or estimated using quoted market prices for similar debt. The fair value of this debt at December 31, 2014 and 2013 was \$2.9 billion and \$2.5 billion, respectively.

All other financial instruments in the accompanying balance sheets such as accounts receivable, accounts payable, and the intercompany money pool are stated at cost, which approximates fair value.

## 8. EMPLOYEE BENEFITS

The Company sponsors several qualified and non-qualified non-contributory defined benefit pension plans (the "Pension Plans") and several PBOP plans (the "PBOP Plans," together with the Pension Plans, the "Plans"). In general, the Company calculates benefits under these plans based on age, years of service and pay using March 31 as a measurement date. In addition, the Company also sponsors defined contribution plans for eligible employees.

NGUSA sponsors certain qualified and non-qualified retirement benefit plans. A portion of the cost of these plans is charged to the Company to the extent employee's participating in those plans provide services to the Company. The Company is also allocated costs associated with affiliated service companies' employees for work performed on the

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Company's behalf.

## Pension Plans

The Pension Plans are comprised of both qualified and non-qualified plans. The qualified pension plan provides substantially all union employees, as well as all non-union employees hired before January 1, 2011, with a retirement benefit. The qualified pension plan is a cash balance pension plan design in which pay-based credits are applied based on service time and interest credits are applied at rates set forth in the plan. For non-union employees, effective January 1, 2011, pay-based credits are based on a combination of service time and age. The non-qualified pension plans provide additional defined pension benefits to certain eligible executives. The funding policy is determined largely by the Company's rate agreements with the NYPSC. However, the contribution to the qualified pension plan for any year will not be less than the minimum amount required under Internal Revenue Service ("IRS") regulations. The Company expects to make no contributions to the qualified pension plan during the year ended December 31, 2015 due to the fully funded status of the plan.

## PBOP Plans

The Company's PBOP Plans provide health care and life insurance coverage to eligible retired employees. Eligibility is based on age and length of service requirements and, in most cases, retirees must contribute to the cost of their coverage. The PBOP Plans are funded based on rate agreements with the NYPSC. The Company expects to contribute approximately \$94.9 million to the PBOP Plans in 2015.

## Defined Contribution Plan

NGUSA has a defined contribution pension plan (employee savings fund plan) that covers substantially all employees. For the years ended December 31, 2014 and 2013, the Company recognized an expense in the accompanying statements of income of \$7.8 million and \$7.4 million, respectively, for matching contributions.

## Components of Net Periodic Benefit Costs

The following table summarizes the Company's Pension and PBOP costs during the years ended December 31, 2014 and 2013:

	Pension Plans		PBOP Plans	
	Years Ended December 31,		Years Ended December 31,	
	2014	2013	2014	2013
<i>(in thousands of dollars)</i>				
Service cost, benefits earned during the year	\$ 23,691	\$ 25,077	\$ 20,670	\$ 19,632
Interest cost	60,867	61,249	75,011	69,871
Expected return on plan assets	(98,743)	(93,311)	(80,761)	(71,260)
Amortization of unrecognized prior service cost	3,990	4,805	12,681	12,681
Amortization of unrecognized net loss	51,226	69,533	27,509	29,120
Settlement loss	514	13,511	-	-
Total cost	\$ 41,545	\$ 80,864	\$ 55,110	\$ 60,044

## Amounts Recognized in AOCI and Regulatory Assets

The following table summarizes other pre-tax changes in plan assets and benefit obligations recognized primarily in the Company's regulatory assets and accumulated other comprehensive income for the years ended December 31, 2014 and 2013:



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Pension Plans		PBOP Plans	
	Years Ended December 31,		Years Ended December 31,	
	2014	2013	2014	2013
	<i>(in thousands of dollars)</i>			
Net actuarial (loss) gains	\$ (10,937)	\$ 12,198	\$ 54,284	\$ 101,085
Amortization of loss	(51,226)	(70,942)	(27,509)	(29,120)
Amortization of prior service cost	(3,990)	(4,805)	(12,681)	(12,681)
Total	<u>\$ (66,153)</u>	<u>\$ (63,549)</u>	<u>\$ 14,094</u>	<u>\$ 59,284</u>
Included in regulatory assets	\$ (64,944)	\$ (64,049)	\$ 14,094	\$ 59,284
Included in AOCI	(1,209)	500	-	-
Total	<u>\$ (66,153)</u>	<u>\$ (63,549)</u>	<u>\$ 14,094</u>	<u>\$ 59,284</u>

### Amounts Recognized in AOCI and Regulatory Assets – not yet recognized as components of net actuarial loss

The following table summarizes the Company's amounts in regulatory assets and other comprehensive income on the accompanying balance sheets that have not yet been recognized as components of net actuarial loss at December 31, 2014 and December 31, 2013:

	Pension Plans		PBOP Plans	
	Years Ended December 31,		Years Ended December 31,	
	2014	2013	2014	2013
	<i>(in thousands of dollars)</i>			
Net actuarial loss	\$ 156,459	\$ 218,622	\$ 171,121	\$ 144,347
Prior service cost	20,949	24,939	(4,270)	8,410
Total	<u>\$ 177,408</u>	<u>\$ 243,561</u>	<u>\$ 166,851</u>	<u>\$ 152,757</u>
Included in regulatory assets	\$ 176,119	\$ 241,063	\$ 166,851	\$ 152,757
Included in AOCI	1,289	2,498	-	-
Total	<u>\$ 177,408</u>	<u>\$ 243,561</u>	<u>\$ 166,851</u>	<u>\$ 152,757</u>

The NYPSC's statement of policy requires that prior service costs and gains and losses be amortized over a 10-year period calculated on a vintage year basis. The amount of net actuarial loss and prior service cost to be amortized from regulatory assets during the year ending December 31, 2015 for Pension Plans and PBOB Plans is \$59.2 million and \$39.8 million, respectively.

### Reconciliation of Funded Status to Amount Recognized

The following table summarizes changes in the Plans' benefit obligations, assets and funded status:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Pension Plans		PBOP Plans	
	December 31,		December 31,	
	2014	2013	2014	2013
	<i>(in thousands of dollars)</i>			
Change in benefit obligation:				
Benefit obligation at beginning of year	\$ (1,360,912)	\$ (1,421,215)	\$ (1,632,147)	\$ (1,457,878)
Service cost	(28,463)	(30,057)	(24,320)	(22,731)
Interest cost on projected benefit obligation	(67,346)	(67,697)	(79,408)	(73,588)
Net actuarial (loss) gain	(117,255)	(29,557)	(75,998)	(148,742)
Benefits paid	73,490	76,756	71,033	72,092
Actual EGWP Subsidy received			(10,611)	(1,300)
Settlements (lump sum)	4,339	110,859	-	-
Benefit obligation at end of year	<u>(1,496,147)</u>	<u>(1,360,912)</u>	<u>(1,751,451)</u>	<u>(1,632,147)</u>
Change in plan assets:				
Fair value of plan assets at beginning of year	1,695,572	1,754,013	1,166,317	951,086
Actual return on plan assets	176,158	116,021	55,809	154,065
Company contributions	406	13,153	94,834	131,959
Benefits paid	(73,490)	(76,756)	(71,033)	(70,792)
Settlements	(4,339)	(110,859)	-	-
Fair value of plan assets at end of year	<u>1,794,307</u>	<u>1,695,572</u>	<u>1,245,927</u>	<u>1,166,317</u>
Funded status	<u>\$ 298,160</u>	<u>\$ 334,660</u>	<u>\$ (505,524)</u>	<u>\$ (465,830)</u>

### Amounts Recognized in the Accompanying Balance Sheets

	Pension Plans		PBOP Plans	
	December 31,		December 31,	
	2014	2013	2014	2013
	<i>(in thousands of dollars)</i>			
Current liabilities	\$ (411)	\$ (453)	\$ (4,600)	\$ (2,000)
Non-current assets	322,427	295,077	-	-
Non-current liabilities	-	-	(461,755)	(512,777)
Total	<u>\$ 322,016</u>	<u>\$ 294,624</u>	<u>\$ (466,355)</u>	<u>\$ (514,777)</u>

### Expected Benefit Payments

Based on current assumptions, the Company expects to make the following benefit payments subsequent to December 31, 2014:

<i>(in thousands of dollars)</i>	Pension Plans	PBOB Plans
Years Ending December 31,		
2015	\$ 151,397	\$ 76,489
2016	150,378	79,297
2017	145,358	81,720
2018	136,337	84,175
2019	129,317	86,614
2020 - 2024	518,250	467,354
Total	<u>\$ 1,231,037</u>	<u>\$ 875,649</u>

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Assumptions Used for Employee Benefits Accounting

	Pension Plans		PBOP Plans	
	Years Ended December 31,		Years Ended December 31,	
	2014	2013	2014	2013
Benefit Obligations				
Discount rate	4.80%	4.70%	4.80%	4.70%
Rate of compensation increase	3.50%	3.50%	n/a	n/a
Expected return on plan assets	7.00%	6.75%	7.00% <del>7.25%</del>	7.00% <del>7.50%</del>
Net Periodic Benefit Costs				
Discount rate	4.70%	4.70/5.20%	4.70%	5.10%
Rate of compensation increase	3.50%	3.50%	n/a	n/a
Expected return on plan assets	6.75%	6.75%	7.00% <del>7.50%</del>	7.25% <del>7.50%</del>

The Company selects its discount rate assumption based upon rates of return on highly rated corporate bond yields in the marketplace as of each measurement date. Specifically, the Company uses the Hewitt AA Above Median Curve along with the expected future cash flows from the Company retirement plans to determine the weighted average discount rate assumption.

The expected rate of return for various passive asset classes is based on forward looking analysis of risk premiums and yields. Current market conditions, such as inflation and interest rates, are evaluated in connection with the setting of the long-term assumptions. A small premium is added for active management of both equity and fixed income securities. The rates of return for each asset class are then weighted in accordance with the target asset allocation, resulting in a long-term return on asset rate for each plan.

### Assumed Health Cost Trend Rate

The assumed health care cost trend rates used to develop the PBOP benefit obligations are as follows:

	December 31,	
	2014	2013
Health care cost trend rate assumed for next year		
Pre 65	8.00%	8.50%
Post 65	6.50%	7.00%
Prescription	6.50%	7.75%
Rate to which the cost trend is assumed to decline (ultimate)	5.00%	5.00%
Year that rate reaches ultimate trend		
Pre 65	2022	2019
Post 65	2021	2018
Prescription	2021	2020

### Sensitivity to Changes in Assumed Health Care Cost Trend Rates

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

<i>(in thousands of dollars)</i>	December 31, 2014
1% point increase	
Total of service cost plus interest cost	\$ 19,211
Postretirement benefit obligation	257,319
1% point decrease	
Total of service cost plus interest cost	(15,918)
Postretirement benefit obligation	(224,211)

## Plan Assets

The Company manages the benefit plan investments to minimize the long-term cost of operating the plans, with a reasonable level of risk. Risk tolerance is determined as a result of a periodic asset/liability study which analyzes the plan's liabilities and funded status and results in the determination of the allocation of assets across equity and fixed income securities. Equity investments are broadly diversified across U.S. and non-U.S. stocks, as well as across growth, value, and small and large capitalization stocks. Likewise, the fixed income portfolio is broadly diversified across market segments. Small investments are also approved for private equity, real estate, and infrastructure with the objective of enhancing long-term returns while improving portfolio diversification. For the PBOP Plans, since the earnings on a portion of the assets are taxable, those investments are managed to maximize after tax returns consistent with the broad asset class parameters established by the asset allocation study. Investment risk and return are reviewed by NGUSA's investment committee on a quarterly basis.

The target asset allocations for benefit plans as of December 31, 2014 and December 31, 2013 are as follows:

	Pension Plans		PBOP Plans	
	December 31,		December 31,	
	2014	2013	2014	2013
U.S. equities	17%	17%	40%	40%
Global equities (including U.S.)	7%	7%	6%	6%
Global tactical asset allocation	10%	10%	9%	9%
Non-U.S. equities	6%	6%	20%	20%
Fixed income	50%	50%	25%	25%
Private equity	4%	4%	0%	0%
Real estate	4%	4%	0%	0%
Infrastructure	2%	2%	0%	0%
	100%	100%	100%	100%

## Fair Value Measurements

We determine the fair value of plan assets using unadjusted quoted prices in active markets (Level 1) or pricing inputs that are observable (Level 2) whenever that information is available. We use unobservable inputs (Level 3) to estimate fair value only when relevant observable inputs are not available. We classify assets within this fair value hierarchy based on the lowest level of inputs which significantly affect the fair value measurement.

The following tables depict by level within the fair value hierarchy the Plan assets as of December 31, 2014 and December 31, 2013:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

December 31, 2014				
	Level 1	Level 2	Level 3	Total
	<i>(in thousands of dollars)</i>			
<b>Pension Assets:</b>				
Cash and cash equivalents	\$ 1,033	\$ 33,942	\$ -	\$ 34,975
Accounts receivable	8,405	-	-	8,405
Accrued Income	7,590			7,590
Accounts payable	(13,606)	-	-	(13,606)
Equity	150,554	409,813	67,247	627,614
Other	-	-	68,025	68,025
Fixed income securities	-	854,905	21,573	876,478
Preferred securities	-	15,887	-	15,887
Act. Reserve		(18,878)		(18,878)
Private equity	-	-	96,463	96,463
Futures contracts	442	-	-	442
Real estate	-	-	90,913	90,913
Total	<b>\$ 154,418</b>	<b>\$ 1,295,669</b>	<b>\$ 344,221</b>	<b>\$ 1,794,308</b>
<b>PBOP Assets:</b>				
Cash and cash equivalents	\$ 22,936	\$ 433	\$ -	\$ 23,369
Accounts receivable	3,316	-	-	3,316
Accrued Income	1,865			1,865
Accounts payable	(5,181)	-	-	(5,181)
Equity	173,257	644,281	56,243	873,781
Other	34,475	-	61,294	95,769
Fixed income securities	439	241,354	0	241,793
Futures contracts	(114)	-	-	(114)
Private equity	-	-	-	-
Total	<b>\$ 230,993</b>	<b>\$ 886,068</b>	<b>\$ 117,537</b>	<b>\$ 1,234,598</b>

\* Other - Assets held in global tactical asset allocation fund are managed by investment managers who use both top-down and bottom-up valuation methodologies to value asset classes, countries, industrial sectors, and individual securities in order to allocate and invest assets opportunistically.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	December 31, 2013			
	Level 1	Level 2	Level 3	Total
	(in thousands of dollars)			
<b>Pension Assets:</b>				
Cash and cash equivalents	\$ 553	\$ 59,987	\$ -	\$ 60,540
Accounts receivable	18,506	-	-	18,506
Accounts payable	(12,231)	-	-	(12,231)
Equity	248,508	118,640	207,734	574,882
Global tactical asset allocation	(220)	(20,894)	67,000	45,886
Fixed income securities	29,565	829,677	57,982	917,224
Preferred securities	6,459	-	-	6,459
Private equity	-	-	76,620	76,620
Real estate	-	-	66,127	66,127
Total	<u>\$ 291,140</u>	<u>\$ 987,410</u>	<u>\$ 475,463</u>	<u>\$ 1,754,013</u>
<b>PBOP Assets:</b>				
Cash and cash equivalents	\$ 63,692	\$ 8,149	\$ -	\$ 71,841
Accounts receivable	16,045	-	-	16,045
Accounts payable	(16,670)	-	-	(16,670)
Equity	188,114	412,307	39,343	639,764
Global tactical asset allocation	26,084	-	42,833	68,917
Fixed income securities	105,768	65,415	5	171,188
Total	<u>\$ 383,033</u>	<u>\$ 485,871</u>	<u>\$ 82,181</u>	<u>\$ 951,085</u>

The methods used to fair value pension and PBOB assets are described below.

**Cash and Cash Equivalents:** Cash and cash equivalents that can be priced daily are classified as Level 1. Active reserve funds, reserve deposits, commercial paper, repurchase agreements, and commingled cash equivalents are classified as Level 2. Such instruments are generally valued using a curve methodology that includes observable inputs such as money market rates for specific instruments, programs, currencies and maturity points obtained from a variety of market makers, reflective of current trading levels. The methodologies consider an instrument's days to final maturity to generate a yield based on the relevant curve for the instrument.

**Accounts Receivable and Accounts Payable:** Accounts receivable and accounts payable are classified in the same category as the investments to which they relate. Such amounts are short-term and settle within a few days of the measurement date.

**Equity and Preferred Securities:** Common stocks, preferred stocks, and real estate investment trusts are valued using the official close of the primary market on which the individual securities are traded. Equity securities are primarily comprised of securities issued by public companies in domestic and foreign markets plus investments in commingled funds, which are valued on a daily basis. The Company can exchange shares of the publicly traded securities and the fair values are primarily sourced from the closing prices on stock exchanges where there is active trading, in which case they are classified as Level 1 investments. If there is less active trading, then the publicly traded securities would typically be priced using observable data, such as bid and ask prices, and these measurements are classified as Level 2 investments. Investments that are not publicly traded and valued using unobservable inputs are classified as Level 3 investments. Commingled funds with publicly quoted prices and active trading are classified as Level 1 investments. For investments in commingled funds that are not publicly traded and have ongoing subscription and redemption activity, the fair value of the investment is the net asset value ("NAV") per fund share, derived from the underlying securities' quoted prices in active markets, and they are classified as Level 2 investments. Investments in commingled funds with redemption restrictions and that use NAV are classified as Level 3 investments.

**Global Tactical Asset Allocation:** Assets held in global tactical asset allocation funds are managed by investment managers who use both top-down and bottom-up valuation methodologies to value asset classes, countries, industrial

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

sectors, and individual securities in order to allocate and invest assets opportunistically. If the inputs used to measure a financial instrument fall within different levels of the fair value hierarchy within the commingled fund, the categorization is based on the lowest level input that is significant to the measurement of that financial instrument. The assets invested through commingled funds are classified as Level 2. Those which are open ended mutual funds are classified as Level 1 and have observable pricing. However, the underlying Level 3 assets that makeup these funds are classified in the same category as the investments to which they relate.

**Fixed Income Securities:** Fixed income securities (which include corporate debt securities, municipal fixed income securities, U.S. Government and Government agency securities including government mortgage backed securities, index linked government bonds, and state and local bonds) convertible securities, and investments in securities lending collateral (which include repurchase agreements, asset backed securities, floating rate notes and time deposits) are valued with an institutional bid valuation. A bid valuation is an estimated price at which a dealer would pay for a security (typically in an institutional round lot). Oftentimes, these evaluations are based on proprietary models which pricing vendors establish for these purposes. In some cases there may be manual sources when primary vendors do not supply prices. Fixed income investments are primarily comprised of fixed income securities and fixed income commingled funds. The prices for direct investments in fixed income securities are generated on a daily basis. Prices generated from less active trading with wider bid ask prices are classified as Level 2 investments. If prices are based on uncorroborated and unobservable inputs, then the investments are classified as Level 3 investments. Commingled funds with publicly quoted prices and active trading are classified as Level 1 investments. For commingled funds that are not publicly traded and have ongoing subscription and redemption activity, the fair value of the investment is the NAV per fund share, derived from the underlying securities' quoted prices in active markets, and are classified as Level 2 investments. Investments in commingled funds with redemption restrictions and that use NAV are classified as Level 3.

**Private Equity and Real Estate:** Commingled equity funds, commingled special equity funds, limited partnerships, real estate, venture capital and other investments are valued using evaluations (NAV per fund share), based on proprietary models, or based on the NAV. Investments in private equity and real estate funds are primarily invested in privately held real estate investment properties, trusts, and partnerships as well as equity and debt issued by public or private companies. The Company's interest in the fund or partnership is estimated based on the NAV. The Company's interest in these funds cannot be readily redeemed due to the inherent lack of liquidity and the primarily long-term nature of the underlying assets. Distribution is made through the liquidation of the underlying assets. The Company views these investments as part of a long-term investment strategy. These investments are valued by each investment manager based on the underlying assets. The funds utilize valuation techniques consistent with the market, income, and cost approaches to measure the fair value of certain real estate investments. The majority of the underlying assets are valued using significant unobservable inputs and often require significant management judgment or estimation based on the best available information. Market data includes observations of the trading multiples of public companies considered comparable to the private companies being valued. As a result, the Company classifies these investments as Level 3.

**Futures Contracts:** Corporate debt securities, foreign debt securities, U.S. Government and Government agency securities (comprised of government agency securities, municipal bonds, government mortgage-backed securities, and index linked government bonds), derivatives (comprised of interest rate swaps, credit default swaps, financial futures, and other derivatives), and investment of securities lending collateral (comprised of repurchase agreements, asset-backed securities, floating rate notes and time deposits) are valued with an institutional bid evaluation or an institutional mid evaluation. A bid valuation is an estimated price at which a dealer would pay for a security (typically in an institutional round lot). A mid evaluation is the average of the estimated price at which a dealer would sell a security and the estimated price at which a dealer would pay for a security (typically in an institutional round lot). Often times, these evaluations are based on proprietary models which pricing vendors establish for these purposes. In some cases, there may be manual sources used when primary price vendors do not supply prices.

While management believes its valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

### Changes in Level 3 Plan Investments

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Years Ended December 31,		Years Ended December 31,	
	2014	2013	2014	2013
	<i>(in thousands of dollars)</i>			
Balance as of the beginning of the year	\$ 258,350	\$ 475,463	\$ 69,834	\$ 82,181
Transfers out of Level 3	(89,977)	(255,352)	-	(65,010)
Transfers in to Level 3	100,449	64,179	-	47,026
Actual gain or loss on plan assets				
Realized gain	18,784	15,295	4,798	589
Unrealized gain	17,813	2,790	6,957	(2,568)
Purchases	142,573	205,420	41,113	8,207
Sales	(103,771)	(249,445)	(5,166)	(591)
Balance as of the end of the year	<u>\$ 344,221</u>	<u>\$ 258,350</u>	<u>\$ 117,536</u>	<u>\$ 69,834</u>

O t h e r

**Benefits**

At December 31, 2014 and 2013, the Company had accrued amounts relating to workers compensation, auto, and general insurance claims incurred but not yet reported of \$9.0 million and \$8.3 million respectively.

**9. CAPITALIZATION****Long-term Debt**

Long-term debt at December 31, 2014 and 2013 is as follows:



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Series	Rate%	Maturity	December 31,	
			2014	2013
			(in thousands of dollars)	
Senior Notes:				
4.12%	4.119	November 28, 2042	\$ 400,000	\$ 400,000
2.72%	2.721	November 28, 2022	300,000	300,000
4.88%	4.881	August 15, 2019	750,000	750,000
3.55%	3.553	October 1, 2014	-	500,000
3.51%	3.508	October 1, 2024	500,000	-
4.28%	4.278	October 1, 2034	400,000	-
State Authority Tax exempt Bonds:				
5.15%	5.150	November 1, 2025	75,000	75,000
2029	Variable	July 1, 2029	115,705	115,705
Bonds			2,540,705	2,140,705
State Authority Tax exempt Bonds:				
2015	Variable	July 1, 2015	100,000	100,000
2023	Variable	December 1, 2023	69,800	69,800
2025	Variable	December 1, 2025	75,000	75,000
2026	Variable	December 1, 2026	50,000	50,000
2027	Variable	March 1, 2027	25,760	25,760
2027	Variable	July 1, 2027	93,200	93,200
Other Long-term Debt			413,760	413,760
Unamortized discounts			(8)	(114)
Total long-term debt			\$ 2,954,457	\$ 2,554,351

## Debt Authorizations

The Company had regulatory approval from the FERC to issue up to \$1 billion of short-term debt, which expired on November 30, 2013. This approval became effective again on January 12, 2015. Effective April 2014, the Company entered into an Equity Contribution Agreement with NGUSA which provides the Company with the ability to call upon the NGUSA for contributions to the Company's capital, in an aggregate amount equal to the short-term borrowing limit until such time as regulatory approval for short-term borrowing is regained. The Company has not made use of this facility since its effective date. The Company had no short-term debt outstanding to third-parties as of December 31, 2014 or 2013.

In June 2012, the Company filed a petition with the NYPSC seeking multi-year authority to issue up to \$1.6 billion in new long-term debt securities through the period ending March 31, 2016. In September 2012, the NYPSC granted this authority. In November 2012, the Company issued \$400 million of unsecured long-term debt at 4.119% with a maturity date of November 28, 2042 and \$300 million of unsecured long-term debt at 2.721% with a maturity date of November 28, 2022, under this authority. In September 2014, the Company issued \$500 million of unsecured long-term debt at 3.508% with a maturity of October 1, 2024 and \$400 million of unsecured long-term debt at 4.278% with a maturity of October 1, 2034, under this authority.

## State Authority Financing Bonds

The assets of the Company are subject to liens and other charges and are provided as collateral over borrowings of \$604 million of State Authority Financing Bonds. These bonds were issued to secure a like amount of tax-exempt revenue bonds issued by the New York State Energy Research and Development Authority ("NYSERDA"). Approximately \$529

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

million of such securities bear interest at short-term adjustable interest rates (with an option to convert to other rates, including a fixed interest rate) ranging from 0.37% to 0.43% for the year ended December 31, 2014. The bonds are currently in auction rate mode and are backed by bond insurance. These bonds cannot be put back to the Company and, in the case of a failed auction, the resulting interest rate on the bonds would revert to the maximum rate which depends on the current short-term benchmark rate and the senior secured rating of the Company or the bond insurer, whichever is greater. The effect on interest expense has not been material in either of the years ended December 31, 2014 or 2013.

The Company also has \$75 million of 5.15% fixed rate pollution control revenue bonds issued through NYSEDA which are callable at par. Pursuant to agreements between NYSEDA and the Company, proceeds from such issues were used for the purpose of financing the construction of certain pollution control facilities at the Company's generation facilities (which the Company subsequently sold) or to refund outstanding tax-exempt bonds and notes.

### Current Maturities of Long-term Debt

*(in thousands of dollars)*

Years Ending December 31,

2015	\$	100,000
2016		-
2017		-
2018		-
2019		750,000
Thereafter		2,104,457
Total	\$	<u>2,954,457</u>

### Dividend Restrictions

The Company's debt and credit arrangements contain various financial and other covenants as described below. The Company was in compliance with all such covenants during the years ended December 31, 2014 and 2013.

The indenture securing the Company's mortgage debt provides that retained earnings shall be reserved and held unavailable for the payment of dividends on common stock to the extent that expenditures for maintenance and repairs plus provisions for depreciation do not exceed 2.25% of depreciable property as defined therein. These provisions have never resulted in a restriction of the Company's retained earnings.

The Company is limited by the Merger Rate Plan, NYPSC orders, and FERC orders with respect to the amount of dividends the Company can pay. As long as the bond ratings on the least secure forms of debt issued by the Company and National Grid plc remain investment grade and do not fall to the lowest investment grade rating (with one or more negative watch downgrade notices issued with respect to such debt), the Company is allowed to pay dividends.

### Cumulative Preferred Stock

The Company has certain issues of non-participating cumulative preferred stock outstanding which can be redeemed at the option of the Company. There are no mandatory redemption provisions on the Company's cumulative preferred stock. A summary of cumulative preferred stock is as follows:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

Series	Shares Outstanding		Amount		Call Price
	December 31,		December 31,		
	2014	2013	2014	2013	
	(in thousands of dollars, except per share and number of shares data)				
\$100 par value -					
3.40% Series	57,524	57,524	\$ 5,753	\$ 5,753	\$ 103.500
3.60% Series	137,152	137,152	13,715	13,715	104.850
3.90% Series	95,171	95,171	9,517	9,517	106.000
Total	289,847	289,847	\$ 28,985	\$ 28,985	

The Company did not redeem any preferred stock during the years ended December 31, 2014 or 2013. The annual dividend requirement for cumulative preferred stock was approximately \$1.1 million for the years ended December 31, 2014 and 2013.

## 10. INCOME TAXES

### Components of Income Tax Expense

The components of federal and state income tax expense are as follows:

Current tax expense (benefit):		
Federal	\$ 71,462	\$ 31,743
State	18,948	18,975
Total current tax expense (benefit)	90,410	50,718
Deferred tax expense:		
Federal	21,261	40,912
State	4,915	10,730
Total deferred tax expense	26,176	51,642
Amortized investment tax credits <sup>(1)</sup>	(1,936)	(1,976)
Total deferred tax expense	24,240	49,666
Total income tax expense	\$ 114,650	\$ 100,384
Total income taxes in the statements of income:		
Income taxes charged to operations	\$ 120,955	\$ 102,720
Income taxes credited to other income (deductions)	(6,305)	(2,336)
Total	114,650	100,384

<sup>(1)</sup>Investment tax credits ("ITC") are being deferred and amortized over the depreciable life of the property giving rise to the credits.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

### Statutory Rate Reconciliation

The Company's effective tax rate for the years ended December 31, 2014 and December 31, 2013 is 34.0% and 34.6% respectively. A reconciliation between the expected federal income tax expense, using the federal statutory rate of 35% to the Company's actual income tax expense for the years ended December 31, 2014 and December 31, 2013 is as follows:

	Years Ended December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
Computed tax	\$ 117,193	\$ 102,111
Change in computed taxes resulting from:		
State income tax, net of federal benefit	15,511	19,309
Allowance for equity funds used during construction	(5,086)	(8,321)
Temporary differences flowed through	(2,218)	(2,376)
Investment tax credit	(1,936)	(1,976)
Other items, net	(8,814)	(8,363)
Total	(2,543)	(1,727)
Federal and state income taxes	\$ 114,650	\$ 100,384

The Company is a member of the National Grid North America Inc. ("NGNA") and subsidiaries consolidated federal income tax return. The Company has joint and several liability for any potential assessments against the consolidated group.

On March 31, 2014, New York's legislature enacted as part of the 2014-15 budget package legislation which included significant tax changes. For tax years beginning on or after January 1, 2016, the New York corporate franchise rate is reduced from 7.1% to 6.5%. Additionally, for tax years beginning on or after January 1, 2015, New York State will generally require combined reporting if the taxpayer is engaged in a unitary business and a 50% common ownership test is met. As of March 31, 2014, the Company remeasured its New York State deferred tax assets and liabilities based upon the enacted law that will apply when the corresponding state temporary differences are expected to be realized or settled. Specifically, to reflect the decrease in tax rate, the Company decreased its New York State deferred tax liability by \$14.3 million with an offset to regulatory liability.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

## Deferred Tax Components

Significant components of the Company's net deferred tax assets and liabilities at December 31, 2014 and December 31, 2013 are as follows:

	December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
<b>Deferred tax assets:</b>		
Environmental reserve	\$ 178,525	\$ 182,298
Pensions, OPEB and other employee benefits	189,505	131,584
Regulatory liabilities - other	51,057	86,907
Allowance for uncollectible accounts	52,505	52,401
Future federal benefit on state taxes	41,165	44,510
Other items	133,776	78,553
Total deferred tax assets <sup>(1)</sup>	646,533	576,253
<b>Deferred tax liabilities:</b>		
Property related differences	2,051,711	1,932,201
Regulatory assets - environmental	195,565	221,201
Regulatory assets - pension and OPEB	162,049	165,212
Other items	10,508	8,986
Total deferred tax liabilities	2,419,833	2,327,600
Net deferred income tax liability	1,773,300	1,751,347
Deferred investment tax credits	20,522	23,911
Net deferred income tax liability and investment tax credits	\$ 1,793,822	\$ 1,775,258

<sup>(1)</sup> There were no valuation allowances for deferred tax assets at December 31, 2014 or 2013.

## Unrecognized Tax Benefits

The Company adopted the provisions of FASB guidance which clarifies the accounting for uncertain tax positions as modified by FERC Docket AI07-2-000. FASB guidance provides that the financial effects of a tax position shall initially be recognized when it is more likely than not, based on the technical merits, that the position will be sustained upon examination, assuming the position will be audited and the taxing authority has full knowledge of all relevant information. FERC docket AI07-2-000 issues supplementary guidance requiring entities to continue to recognize deferred income taxes for Commission accounting and reporting purposes based on the difference between positions taken in tax returns filed or expected to be filed and amounts reported in the financial statements. As of December 31, 2014 and December 31, 2013, the Company did not have any unrecognized tax benefits on a FERC basis.

The following table reconciles the changes to the Company's unrecognized tax benefits for the years ended December 31, 2014 and December 31, 2013:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

	Years Ended December 31,	
	2014	2013
	<i>(in thousands of dollars)</i>	
Beginning balance	\$ 122,694	\$ 159,526
Gross increases related to prior period	9,029	131
Gross decreases related to prior period	(1,667)	(34,802)
Gross increases related to current period	3,917	2,738
Gross decreases related to current period	(41)	(4,899)
Settlements with tax authorities	(10,450)	
Reductions due to lapse of statute of limitations	-	-
Ending balance	\$ 123,482	\$ 122,694
Less: unrecognized tax benefits on temporary differences	123,482	122,694
Ending balance	\$ -	\$ -

As of December 31, 2014 and December 31, 2013, the Company has accrued for interest related to unrecognized tax benefits of \$10.3 million and \$17.3 million, respectively. During years ended December 31, 2014 and December 31, 2013, the Company recorded a reduction to interest expense of \$2.6 million and interest expense of \$5.1 million, respectively. The Company recognizes accrued interest related to unrecognized tax benefits in interest expense in the accompanying statement of income. Related penalties, if applicable, are recorded in other deductions. No tax penalties were recognized during the years ended December 31, 2014 and 2013.

It is reasonably possible that other events will occur during the next 12 months that would cause the total amount of unrecognized tax benefits to increase or decrease. However, the Company does not believe any such increases or decreases would be material to their results of operations, financial position, or liquidity.

Federal income tax returns have been examined and all appeals and issues have been agreed with the Internal Revenue Service (IRS) and the NGNA consolidated filing group, through March 31, 2007. As a result of this agreement, the Company made a payment to NGNA of \$5.5 million.

During calendar year 2014 the IRS has concluded its examination of the NGNA consolidated filing group's corporate income tax returns for the periods ended March 31, 2008 and March 31, 2009. The examinations were completed on March 31, 2014, with an agreement on the majority of income tax issues for the years referenced above, as well as an acknowledgment that certain discrete items remain disputed. NGNA is in the process of appealing these disputed items with the IRS Office of Appeals. The Company does not anticipate a change in its unrecognized tax positions in the next twelve months as a result of the appeals.

Fiscal years ended March 31, 2010 through March 31, 2014 remain subject to examination by the IRS.

The State of New York is in the process of examining the Company's NYS income tax returns the years ended March 31, 2006 through March 31, 2008. The years ended March 31, 2009 through March 31, 2014 remain subject to examination by the State of New York.

The following table indicates the earliest tax year subject to examination:

Jurisdiction	Tax Year	
Federal	March	31, 2009
New York	March	31, 2006

## 11. ENVIRONMENTAL MATTERS

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

The normal ongoing operations and historic activities of the Company are subject to various federal, state and local environmental laws and regulations. Under federal and state Superfund laws, potential liability for the historic contamination of property may be imposed on responsible parties jointly and severally, without regard to fault, even if the activities were lawful when they occurred.

The United States Environmental Protection Agency ("EPA"), and the New York Department of Environmental Conservation ("DEC"), as well as private entities, have alleged that the Company is a potentially responsible party under state or federal law for the remediation of numerous sites. The Company's most significant liabilities relate to former Manufactured Gas Plant ("MGP") facilities formerly owned or operated by the Company. The Company is currently investigating and remediating, as necessary, those MGP sites and certain other properties under agreements with the EPA and the DEC.

The Company estimated the remaining costs of environmental remediation activities were \$424.1 million and \$433.0 million at December 31, 2014 and December 31, 2013, respectively. These costs are expected to be incurred over the next 45 years, and these undiscounted amounts have been recorded as reserves in the accompanying balance sheets. However, remediation costs for each site may be materially higher than estimated, depending upon changing technologies and regulatory standards, selected end use for each site, and actual environmental conditions encountered. The high end of the range of potential liabilities at December 31, 2014, was estimated at \$558.8 million. The Company has recovered amounts from certain insurers and potentially responsible parties, and, where appropriate, the Company may seek additional recovery from other insurers and from other potentially responsible parties, but it is uncertain whether, and to what extent, such efforts will be successful.

By rate orders issued and effective March 15, 2013, the NYPSC has provided the Company has an annual rate allowance of \$42.0 million (\$35.7 million in electric base rates and \$6.3 million in gas base rates). Any annual spend above the \$42.0 million rate allowance is deferred for future recovery. Previous rate orders have provided for similar recovery mechanisms (with different rate allowances and thresholds). Accordingly, as of December 31, 2014 and December 31, 2013, the Company has recorded environmental regulatory assets of \$424.1 million and \$433.0 million, respectively, and environmental regulatory liabilities of \$34.8 million and \$26.8 million, respectively.

The Company believes that its ongoing operations, and its approach to addressing conditions at historic sites, are in substantial compliance with all applicable environmental laws. Where the Company has regulatory recovery, it believes that the obligations imposed on it because of the environmental laws will not have a material impact on its results of operations or financial position.

## 12. COMMITMENTS AND CONTINGENCIES

### Purchase Commitments

The Company has several long-term contracts for the purchase of electricity and gas, gas storage, and supply services. Certain of these contracts require payment of annual demand charges. The Company is liable for these payments regardless of the level of services required from third parties. Such charges are currently recovered from customers as purchased electricity and gas. In addition, the Company has various capital commitments related to the construction of utility plant and non-utility property.

The Company's commitments under these long-term contracts for the years subsequent to December 31, 2014 are as follows:

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

Years Ending December 31,	Electric	Gas
	<i>(in thousands of dollars)</i>	
2015	\$ 104,409	\$ 58,740
2016	104,355	56,332
2017	99,408	48,960
2018	91,183	43,367
2019	91,720	42,106
Thereafter	684,731	44,751
Total	<u>\$ 1,175,806</u>	<u>\$ 294,256</u>

The Company can purchase additional energy to meet load requirements from independent power producers, other utilities, energy merchants or the NYISO at market prices.

### Operating Lease Commitments

The Company has various operating leases relating to office space. Total rental expense for operating leases included in the accompanying statements of income was \$5.0 million and \$4.0 million for the years ended December 31, 2014 and 2013, respectively.

A summary of future minimum lease payments due each year subsequent to December 31, 2014 are as follows:

<i>(in thousands of dollars)</i>	
<u>Years Ending December 31,</u>	
2015	\$ 4,858
2016	4,624
2017	4,667
2018	4,720
2019	4,642
2020	4,628
Total	<u>\$ 28,139</u>

### Legal Matters

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.

### Sales and Use Tax Contingencies

The Company is subject to periodic tax audits by federal and state authorities. The State of New York commenced an audit for the period December 2005 through February 2012 during the quarter ended September 30, 2012. The Company accrued \$8.8 million and \$8.4 million at December 31, 2014 and 2013, respectively, as miscellaneous current and accrued liabilities in the accompanying balance sheets.



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
NOTES TO FINANCIAL STATEMENTS (Continued)			

### 13. RELATED PARTY TRANSACTIONS

#### Advances from Affiliates

In June 2009, the Company received board authorization to borrow up to \$500 million from the direct or indirect parent from time to time for working capital needs. The advance is non-interest bearing. At December 31, 2014 and 2013, the Company had an outstanding advance from affiliate of \$200 million and \$200 million, respectively.

In June 2009, the Company received board authorization to borrow up to \$450 million from Niagara Mohawk Holdings, Inc. from time to time for working capital needs. The average interest rates were 0.3% and 0.9% for the years ended December 31, 2014 and 2013, respectively. At December 31, 2014 and 2013, the Company had an outstanding advance from affiliates of \$25 million and \$20, respectively.

#### Accounts Receivable from and Accounts Payable to Associated Companies

NGUSA and its affiliates provide various services to the Company, including executive and administrative, customer services, financial (including accounting, auditing, risk management, tax, and treasury/finance), human resources, information technology, legal and strategic planning, that are charged between the companies and charged to each company.

The Company records short-term payables to and receivables from certain of its affiliates in the ordinary course of business. The amounts payable to and receivable from its affiliates do not bear interest and are settled through the intercompany money pool. A summary of outstanding accounts receivable from associated companies and accounts payable to associated companies balances is as follows:

	Accounts Receivable from Associates		Accounts Payable to Associates	
	December 31,		December 31,	
	2014	2013	2014	2013
	(in thousands of dollars)		(in thousands of dollars)	
NGUSA Service Company	\$ 21,408	\$ 22,828	\$ 65,099	\$ 29,470
Opinac North America, Inc.	-	-	16,999	16,999
The Narragansett Electric Company	926	7,079	2,412	8,994
Other	7,373	80,064	6,942	94,237
Total	\$ 29,707	\$ 109,971	\$ 91,452	\$ 149,700

#### Intercompany Money Pool

The settlement of the Company's various transactions with NGUSA and certain associated companies 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.

The Regulated Money Pool is funded by operating funds from participants. Collectively, NGUSA and its subsidiary, KeySpan, have the ability to borrow up to \$3 billion from National Grid plc for working capital needs including funding of the intercompany money pools, if necessary. The Company had short-term intercompany money pool investments of \$761.9 million and \$224.8 million at December 31, 2014 and 2013, respectively. The average interest rates for the intercompany

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
NOTES TO FINANCIAL STATEMENTS (Continued)			

money pool were 0.27% and 0.89% for the years ended December 31, 2014 and 2013, respectively.

### Service Company Charges

The affiliated service companies of NGUSA provide certain services to the Company at their cost. The service company costs are generally allocated to associated companies through a tiered approach. First and foremost, costs are directly charged to the benefited company whenever practicable. Secondly, in cases where direct charging cannot be readily determined, costs are allocated using cost/causation principles linked to the relationship of that type of service, such as number of employees, number of customers/meters, capital expenditures, value of property owned, total transmission and distribution expenditures. Lastly, all other costs are allocated based on a general allocator determined using a 3-point formula based on net margin, net property, plant and equipment, and operations and maintenance expense.

Charges from the service companies of NGUSA to the Company for the years ended December 31, 2014 and 2013 were \$476.0 million and \$578.2 million, respectively.

### Holding Company Charges

NGUSA received charges from National Grid Commercial Holdings Limited (an associated company in the U.K.) for certain corporate and administrative services provided by the corporate functions of National Grid plc to its U.S. subsidiaries. These charges, which are recorded on the books of NGUSA, have not been reflected on these financial statements. Were these amounts allocated to the Company, the estimated effect on net income would be \$17.6 million and \$10.3 million before taxes, and \$10.6 million and \$6.2 million after taxes, for the years ended December 31, 2014 and 2013, respectively.

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	( 504,301)	1,037,241		
2	Preceding Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	963,611	( 197,956)		
3	Preceding Quarter/Year to Date Changes in Fair Value	( 2,337,900)	499,699		
4	Total (lines 2 and 3)	( 1,374,289)	301,743		
5	Balance of Account 219 at End of Preceding Quarter/Year	( 1,878,590)	1,338,984		
6	Balance of Account 219 at Beginning of Current Year	( 1,878,590)	1,338,984		
7	Current Qtr/Yr to Date Reclassifications from Acct 219 to Net Income	172,614	( 321,155)		
8	Current Quarter/Year to Date Changes in Fair Value	( 538,807)	( 409,309)		
9	Total (lines 7 and 8)	( 366,193)	( 730,464)		
10	Balance of Account 219 at End of Current Quarter/Year	( 2,244,783)	608,520		

STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES

Line No.	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 78)  (i)	Total Comprehensive Income  (j)
1			532,940		
2			765,655		
3			( 1,838,201)		
4			( 1,072,546)	191,360,094	190,287,548
5			( 539,606)		
6			( 539,606)		
7			( 148,541)		
8			( 948,116)		
9			( 1,096,657)	220,188,020	219,091,363
10			( 1,636,263)		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION. AMORTIZATION AND DEPLETION					Attachment 2
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.					
Line No.	Classification (a)	Total Company for the Current Year/Quarter Ended (b)	Electric (c)		
1	Utility Plant				
2	In Service				
3	Plant in Service (Classified)	9,931,915,007	7,584,822,686		
4	Property Under Capital Leases				
5	Plant Purchased or Sold				
6	Completed Construction not Classified	541,208,436	479,295,968		
7	Experimental Plant Unclassified				
8	Total (3 thru 7)	10,473,123,443	8,064,118,654		
9	Leased to Others	3,425,127	3,425,127		
10	Held for Future Use				
11	Construction Work in Progress	436,096,750	387,118,458		
12	Acquisition Adjustments	1,289,132,075	1,061,730,253		
13	Total Utility Plant (8 thru 12)	12,201,777,395	9,516,392,492		
14	Accum Prov for Depr, Amort, & Depl	3,547,739,372	2,622,917,268		
15	Net Utility Plant (13 less 14)	8,654,038,023	6,893,475,224		
16	Detail of Accum Prov for Depr, Amort & Depl				
17	In Service:				
18	Depreciation	3,543,695,388	2,618,875,086		
19	Amort & Depl of Producing Nat Gas Land/Land Right				
20	Amort of Underground Storage Land/Land Rights				
21	Amort of Other Utility Plant	3,249,874	3,248,072		
22	Total In Service (18 thru 21)	3,546,945,262	2,622,123,158		
23	Leased to Others				
24	Depreciation	794,110	794,110		
25	Amortization and Depletion				
26	Total Leased to Others (24 & 25)	794,110	794,110		
27	Held for Future Use				
28	Depreciation				
29	Amortization				
30	Total Held for Future Use (28 & 29)				
31	Abandonment of Leases (Natural Gas)				
32	Amort of Plant Acquisition Adj				
33	Total Accum Prov (equals 14) (22,26,30,31,32)	3,547,739,372	2,622,917,268		

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION					Attachment 2
Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)	Line No.
					1
					2
2,016,394,085				330,698,236	3
					4
					5
50,656,930				11,255,538	6
					7
2,067,051,015				341,953,774	8
					9
					10
44,040,449				4,937,843	11
227,401,822					12
2,338,493,286				346,891,617	13
784,312,867				140,509,237	14
1,554,180,419				206,382,380	15
					16
					17
784,311,065				140,509,237	18
					19
					20
1,802					21
784,312,867				140,509,237	22
					23
					24
					25
					26
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784,312,867				140,509,237	33

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					Attachment 2
<p>1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent.</p> <p>2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.</p>					
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)		
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)				
2	Fabrication				
3	Nuclear Materials				
4	Allowance for Funds Used during Construction				
5	(Other Overhead Construction Costs, provide details in footnote)				
6	SUBTOTAL (Total 2 thru 5)				
7	Nuclear Fuel Materials and Assemblies				
8	In Stock (120.2)				
9	In Reactor (120.3)				
10	SUBTOTAL (Total 8 & 9)				
11	Spent Nuclear Fuel (120.4)				
12	Nuclear Fuel Under Capital Leases (120.6)				
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)				
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)				
15	Estimated net Salvage Value of Nuclear Materials in line 9				
16	Estimated net Salvage Value of Nuclear Materials in line 11				
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing				
18	Nuclear Materials held for Sale (157)				
19	Uranium				
20	Plutonium				
21	Other (provide details in footnote):				
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)				

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)					Attachment 2
Changes during Year				Balance End of Year (f)	Line No.
Amortization (d)	Other Reductions (Explain in a footnote) (e)				
					1
					2
					3
					4
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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)					Attachment 2
<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 account for accumulated depreciation provision. Include also in column (d)</p>					
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
1	1. INTANGIBLE PLANT				
2	(301) Organization				
3	(302) Franchises and Consents	6,357,778			
4	(303) Miscellaneous Intangible Plant				
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	6,357,778			
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) Turbogenerator 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)				
17	B. Nuclear Production Plant				
18	(320) Land and Land Rights				
19	(321) Structures and Improvements				
20	(322) Reactor Plant Equipment				
21	(323) Turbogenerator 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)				
26	C. Hydraulic Production Plant				
27	(330) Land and Land Rights	8,220			
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)	8,220			
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				
43	(346) Misc. Power Plant Equipment				
44	(347) Asset Retirement Costs for Other Production				
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)				
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	8,220			

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)					Attachment 2
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)		
47	3. TRANSMISSION PLANT				
48	(350) Land and Land Rights	98,658,087	628,552		
49	(352) Structures and Improvements	33,190,804	1,320,884		
50	(353) Station Equipment	795,209,003	94,549,183		
51	(354) Towers and Fixtures	120,626,991	-238,580		
52	(355) Poles and Fixtures	625,269,801	22,624,714		
53	(356) Overhead Conductors and Devices	413,364,376	35,428,981		
54	(357) Underground Conduit	37,990,617	1,374,201		
55	(358) Underground Conductors and Devices	119,424,101	8,433,382		
56	(359) Roads and Trails	2,370,690			
57	(359.1) Asset Retirement Costs for Transmission Plant				
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	2,246,104,470	164,121,317		
59	4. DISTRIBUTION PLANT				
60	(360) Land and Land Rights	36,953,896	5,193,883		
61	(361) Structures and Improvements	37,186,968	4,747,683		
62	(362) Station Equipment	543,642,056	62,516,625		
63	(363) Storage Battery Equipment				
64	(364) Poles, Towers, and Fixtures	992,758,473	68,229,586		
65	(365) Overhead Conductors and Devices	1,095,099,825	54,723,511		
66	(366) Underground Conduit	157,282,784	14,037,733		
67	(367) Underground Conductors and Devices	522,776,600	37,117,744		
68	(368) Line Transformers	845,596,465	51,147,650		
69	(369) Services	451,969,717	12,587,741		
70	(370) Meters	128,158,598	3,407,336		
71	(371) Installations on Customer Premises	7,725,430	85,885		
72	(372) Leased Property on Customer Premises				
73	(373) Street Lighting and Signal Systems	235,030,924	10,333,125		
74	(374) Asset Retirement Costs for Distribution Plant				
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	5,054,181,736	324,128,502		
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT				
77	(380) Land and Land Rights				
78	(381) Structures and Improvements				
79	(382) Computer Hardware				
80	(383) Computer Software				
81	(384) Communication Equipment				
82	(385) Miscellaneous Regional Transmission and Market Operation Plant				
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper				
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)				
85	6. GENERAL PLANT				
86	(389) Land and Land Rights	2,521,592			
87	(390) Structures and Improvements	95,160,966	674,320		
88	(391) Office Furniture and Equipment	9,117,954	1,132,093		
89	(392) Transportation Equipment	56,362			
90	(393) Stores Equipment	2,143,249			
91	(394) Tools, Shop and Garage Equipment	56,181,772	3,645,853		
92	(395) Laboratory Equipment	22,350,500	1,908,150		
93	(396) Power Operated Equipment	279,274			
94	(397) Communication Equipment	73,766,465	3,042,190		
95	(398) Miscellaneous Equipment	49,536,674	394,729		
96	SUBTOTAL (Enter Total of lines 86 thru 95)	311,114,808	10,797,335		
97	(399) Other Tangible Property				
98	(399.1) Asset Retirement Costs for General Plant	746,050	33,220		
99	TOTAL General Plant (Enter Total of lines 96, 97 and 98)	311,860,858	10,830,555		
100	TOTAL (Accounts 101 and 106)	7,618,513,062	499,080,374		
101	(102) Electric Plant Purchased (See Instr. 8)				
102	(Less) (102) Electric Plant Sold (See Instr. 8)				
103	(103) Experimental Plant Unclassified				
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	7,618,513,062	499,080,374		

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.

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, 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.

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 requirement of these pages.

9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, 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

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
					1
					2
			6,357,778		3
					4
			6,357,778		5
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					25
					26
			8,220		27
					28
					29
					30
					31
					32
					33
					34
			8,220		35
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					45
			8,220		46

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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106) (Continued)						Attachment 2	
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.		
					47		
7,418			99,279,221		48		
130,212			34,381,476		49		
4,651,992		-1,575,972	883,530,222		50		
416,005		-297	119,972,109		51		
2,685,633		-22,080	645,186,802		52		
1,124,953		-11,312	447,657,092		53		
142	-1		39,364,675		54		
299,518		-668,898	126,889,067		55		
31,674			2,339,016		56		
					57		
9,347,547	-1	-2,278,559	2,398,599,680		58		
					59		
423			42,147,356		60		
68,097	1		41,866,555		61		
3,627,829	-1	1,587,285	604,118,136		62		
					63		
5,262,564	1	22,080	1,055,747,576		64		
11,269,682		297	1,138,553,951		65		
913,783	-1		170,406,733		66		
7,504,183	-1	668,898	553,059,058		67		
4,719,997			892,024,118		68		
2,781,291	-1		461,776,166		69		
1,538,326	1		130,027,609		70		
49,728			7,761,587		71		
					72		
3,557,661	1		241,806,389		73		
					74		
41,293,564		2,278,560	5,339,295,234		75		
					76		
					77		
					78		
					79		
					80		
					81		
					82		
					83		
					84		
					85		
180,564			2,341,028		86		
32,341			95,802,945		87		
			10,250,047		88		
			56,362		89		
			2,143,249		90		
6,117	1		59,821,509		91		
			24,258,650		92		
	1		279,275		93		
2,608,511	-1		74,200,143		94		
6,139			49,925,264		95		
2,833,672	1		319,078,472		96		
					97		
			779,270		98		
2,833,672	1		319,857,742		99		
53,474,783		1	8,064,118,654		100		
					101		
					102		
					103		
53,474,783		1	8,064,118,654		104		

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ELECTRIC PLANT LEASED TO OTHERS (Account 104)					Attachment 2
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 (e)
1	Mill Street Hydro	Land and Water Rights	02/09/1919	12/14/2026	104,999
2		Watertown NY			
3		Authorized by NYS PSC			
4		Case 10150			
5	Hydro Development Group, Inc	Hydroelectric Plant and Land	12/16/1993	12/31/2023	390,790
6		Rights			
7		Theresa NY			
8		Authorized by NYS PSC			
9		Case 28689			
10	Hydro Development Group, Inc	Hydroelectric Plant and Land	12/16/1993	12/31/2023	415,014
11		Rights, Watertown, NY			
12		Authorized by NYS PSC			
13		Case 28689			
14	Union Falls Hydropower	Hydroelectric Plant and Land	09/15/1986	06/30/2024	410,947
15	Limited Partnership	Rights, Town of Black Brook, NY			
16		Authorized by NYS PSC			
17		Case 28689			
18	Middle Falls Limited Partnership	Hydroelectric Plant and Land	08/19/1988	04/25/2029	514,603
19		Rights, Town of Easton and			
20		Greenwich			
21		Authorized by NYS PSC			
22		Case 88-E-087			
23	South Glens Falls Limited	Water and Land Rights	12/17/1991	09/20/2034	710,562
24		Village of South Glens Falls			
25		Case 91-E-1119			
26	Northern Electric Power	Land and Water Rights, Former	12/17/1991	11/20/2035	280,334
27	Company L.P.	Hudson Falls Hydro Station			
28		Authorized by NYS PSC			
29		Case 91-E-1119			
30	Northern Electric Power Company	Land and Water Rights, Former	12/17/1991	11/20/2035	597,878
31	L.P.	Moreau Hydro Station			
32		Town of Moreau			
33		Authorized by NYS PSC			
34		Case 91-E-1119			
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46					
47	TOTAL				3,425,127

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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)						Attachment 2	
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use.							
2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.							
Line No.	Description and Location Of Property (a)			Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:						
2							
3							
4							
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21	Other Property:						
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45							
46							
47	Total						

**CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)**

**Attachment 2**

1. Report below descriptions and balances at end of year of projects in process of construction (107)
2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts)
3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.

Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)
1	Electric: Distribution	
2	Frankhauser-115kv-13.2Kv Buss and Breakers	9,017,500
3	Buffalo Station 27 Rebuild station	5,906,909
4	DOT PIN 3754.56 Connective corridor	4,640,247
5	Ohio Street North	3,983,840
6	New Florida substation	3,628,441
7	Rock Cut #286 2nd Transfer and Metalclad	3,319,263
8	I&M-NE D-Line OH Work from Inspection	3,253,440
9	I&M- NW D-Line OH Work From Inspection	2,940,338
10	I&M - NC Line OH Work fm Inspecion	2,790,345
11	Nimo Meter Purchases	2,617,269
12	East NY - Genl Equip Budgetary Reserv	2,165,252
13	Central NY- Dist- meter Blanket	2,021,644
14	Central NY- Dist- New Bus- Resid Blanket	2,008,252
15	Ohio Street Conduit Bank- South	1,935,053
16	UNY- New 115kv 40 MVA Mobile	1,873,983
17	Price Corners Rebuild- Upgrade Transmission	1,851,150
18	Van Dyke station- New 115/ 13.2 Kv	1,827,191
19	N Syracuse Sub Getaways	1,813,812
20	West NY - Dist- Meter Blanket	1,806,996
21	East NY-Dist- Meter Blanket	1,793,116
22	Paloma- new switchgear	1,771,497
23	West NY- New Business Resid blanket	1,747,234
24	Florida Substation- Distribution Fee	1,739,386
25	East NY- Dist- New Bus- Resid Blanket	1,738,845
26	Cent- NY-Dist-Subs Blanket	1,700,262
27	D Line- To expand Rock Cut Sub Retire	1,697,717
28	Starr Rd Second Transformer Rock cut Sub Retire	1,663,013
29	Helicopter Purchase- Niagara Mohawk	1,619,353
30	PS&I Activity- New York	1,613,463
31	REP- Dist Subs without RTU's	1,605,062
32	Starr Rd - Second transformer	1,452,481
33	Shawnee Road 76	1,287,364
34	East NY- Subs Blanket	1,281,781
35	Military Road 210- Install TB#2	1,124,678
36	Wilson Road 93 Load relief- Replace TB1	1,118,928
37	NC ARP Breakers & Reclosers	1,117,447
38	Buffalo Station 64 New F 6453	1,088,262
39	West NY New Bus - Comm Blanket	1,056,091
40	INVP 1041 - NY EMS Replacement	42,318,969
41	Telecom and Radio Equipment	1,211,904
42	NiMo Transformer purchases	1,159,161
43	TOTAL	387,118,458

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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)					Attachment 2
1. Report below descriptions and balances at end of year of projects in process of construction (107) 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts) 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.					
Line No.	Description of Project (a)				Construction work in progress - Electric (Account 107) (b)
1	Minor Projects				47,573,927
2	TRANSMISSION:				
3	Eastover Rd- New 230- 115kv Station				26,812,536
4	Construct Five Mile Station				20,461,666
5	Porter 115kv Rebuild				19,889,570
6	Eastover Rd - New line Taps				11,732,928
7	Ash Street- Replace Metal Clad Sub				10,049,041
8	New Leeds-PV 345kv Line- Line Work				8,968,449
9	Upgrade Niagra-Packard #195				7,369,621
10	Replace/Replace 13.8Kv SG@Oneida				6,646,493
11	Mohican Battenkill #15 Rebuild Reconstruct				6,064,183
12	Gardenville Rebuild				5,059,592
13	Clay-GE14 Reconductoring				4,223,247
14	Conductor Clearance- NY program				3,854,385
15	Harris Road Substation Expansion				3,640,900
16	Queensbury TB3 & TB4 upgrades (subs)				3,184,837
17	NY Inspection Repairs- Central				2,868,218
18	Browns Falls - OCB replacements				2,756,255
19	Browns Falls- Taylorville 3 T308CCR				2,671,933
20	I&M- NW Sub- T Line Work fm Inspection				2,534,729
21	I&M- NE Sub-T Line Work fm Inspection				2,356,258
22	Buffalo 23Kv Rec-Sen 1,2,3,19,31S				2,160,555
23	Clay Substation Reconfiguration				2,141,312
24	Elm Street Station #4 TRF D/F				2,030,436
25	Program-Remote Terminal Unit(RTU)				1,973,410
26	Ln17- Replace U Series Relays				1,852,381
27	Gard-Dun 141-142 T1260- T1270 ACR				1,684,084
28	Homer Hill Switch Relay Replacement				1,550,213
29	Trans Station Failure Budget Reserve				1,398,144
30	Five Mile to Homer Hill Reconduct				1,226,521
31	Taylorville - B 5-6 T3320-T3330 ACR				1,210,525
32	NERC CIP-NMPC				1,145,089
33	Colton-Replace CB's and Disconnects				1,023,493
34	Spier Rotterdam NEW Line				1,020,668
35	Hartfield- S. Dow 859 Refurbish				1,005,508
36	Minor Projects				34,670,412
37					
38					
39					
40					
41					
42					
43	TOTAL				387,118,458



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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)					Attachment 2
<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 9d), 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>					
<b>Section A. Balances and Changes During Year</b>					
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	2,556,458,530	2,555,696,362		762,168
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	181,469,279	181,469,279		
4	(403.1) Depreciation Expense for Asset Retirement Costs	13,418	13,418		
5	(413) Exp. of Elec. Plt. Leas. to Others	32,458			32,458
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9					
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	181,515,155	181,482,697		32,458
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	53,443,109	53,443,109		
13	Cost of Removal	64,901,428	64,900,912		516
14	Salvage (Credit)	40,048	40,048		
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	118,304,489	118,303,973		516
16	Other Debit or Cr. Items (Describe, details in footnote):				
17					
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,619,669,196	2,618,875,086		794,110
<b>Section B. Balances at End of Year According to Functional Classification</b>					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional	793,768			793,768
23	Hydraulic Production-Pumped Storage	342			342
24	Other Production				
25	Transmission	568,130,436	568,130,436		
26	Distribution	1,848,942,585	1,848,942,585		
27	Regional Transmission and Market Operation				
28	General	201,802,065	201,802,065		
29	TOTAL (Enter Total of lines 20 thru 28)	2,619,669,196	2,618,875,086		794,110

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Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 219 Line No.: 5 Column: e**

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

## FOOTNOTES

Other debits and credits is an adjustment which accounts for a provision expense reduction offset for a limited term intangible, Asset 404 accounts, 2011 prior period adjustment offset and asset transfers.

INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)	Attachment 2
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1. Report below investments in Accounts 123.1, investments in Subsidiary Companies.

2. Provide a subheading for each company and List there under the information called for below. Sub - TOTAL by company and give a TOTAL in columns (e),(f),(g) and (h)

(a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity and interest rate.

(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.

3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1.

Line No.	Description of Investment (a)	Date Acquired (b)	Date Of Maturity (c)	Amount of Investment at Beginning of Year (d)
1	NM Uranium, Inc.			
2	Common Stock, 2000 shares, \$10 par value	1996		20,000
3	Advances-Open Account			-72,852
4				
5	NM Properties, Inc.	1993-1997		
6	Common Stock, 3075 shares, \$1 par value			3,075
7	Paid-in Capital			4,965,267
8	Unappropriated Undistributed Subsidiary			-2,175,345
9				
10	UMICO Holdings, Inc	2001		1,128,420
11				
12				
13				
14				
15				
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42	Total Cost of Account 123.1 \$	0	TOTAL	3,868,565

**INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1) (Continued)**

**Attachment 2**

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.
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.
6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year.
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).
8. Report on Line 42, column (a) the TOTAL cost of Account 123.1

Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)	Line No.
				1
		20,000		2
		-72,852		3
				4
				5
		3,075		6
		4,965,267		7
-98,711		-2,274,055		8
				9
				10
				11
				12
				13
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-98,711		2,641,435		42

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Attachment 2					
<b>MATERIALS AND SUPPLIES</b>					
<p>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.</p> <p>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 debit or credits to stores expense clearing, if applicable.</p>					
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)	30,312,618	31,802,167	Electric / Gas	
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)				
8	Transmission Plant (Estimated)	4,178,745	4,384,087	Electric	
9	Distribution Plant (Estimated)	7,296,089	7,654,616	Electric / Gas	
10	Regional Transmission and Market Operation Plant (Estimated)				
11	Assigned to - Other (provide details in footnote)				
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	41,787,452	43,840,870		
13	Merchandise (Account 155)				
14	Other Materials and Supplies (Account 156)				
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)				
16	Stores Expense Undistributed (Account 163)	2,596,695		Electric / Gas	
17					
18					
19					
20	TOTAL Materials and Supplies (Per Balance Sheet)	44,384,147	43,840,870		

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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	SO2 Allowances Inventory (Account 158.1) (a)	Current Year		2015	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				

Attachment 2

Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.

7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).

8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.

9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.

10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2016		2017		Future Years		Totals		Line No.
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	
								1
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Allowances (Accounts 158.1 and 158.2)

- Report below the particulars (details) called for concerning allowances.
- Report all acquisitions of allowances at cost.
- Report allowances in accordance with a weighted average cost allocation method and other accounting as prescribed by General Instruction No. 21 in the Uniform System of Accounts.
- Report the allowances transactions by the period they are first eligible for use: the current year's allowances in columns (b)-(c), allowances for the three succeeding years in columns (d)-(i), starting with the following year, and allowances for the remaining succeeding years in columns (j)-(k).
- Report on line 4 the Environmental Protection Agency (EPA) issued allowances. Report withheld portions Lines 36-40.

Line No.	NOx Allowances Inventory (Account 158.1) (a)	Current Year		2015	
		No. (b)	Amt. (c)	No. (d)	Amt. (e)
1	Balance-Beginning of Year				
2					
3	Acquired During Year:				
4	Issued (Less Withheld Allow)				
5	Returned by EPA				
6					
7					
8	Purchases/Transfers:				
9					
10					
11					
12					
13					
14					
15	Total				
16					
17	Relinquished During Year:				
18	Charges to Account 509				
19	Other:				
20					
21	Cost of Sales/Transfers:				
22					
23					
24					
25					
26					
27					
28	Total				
29	Balance-End of Year				
30					
31	Sales:				
32	Net Sales Proceeds(Assoc. Co.)				
33	Net Sales Proceeds (Other)				
34	Gains				
35	Losses				
	Allowances Withheld (Acct 158.2)				
36	Balance-Beginning of Year				
37	Add: Withheld by EPA				
38	Deduct: Returned by EPA				
39	Cost of Sales				
40	Balance-End of Year				
41					
42	Sales:				
43	Net Sales Proceeds (Assoc. Co.)				
44	Net Sales Proceeds (Other)				
45	Gains				
46	Losses				



## Allowances (Accounts 158.1 and 158.2) (Continued)

6. Report on Lines 5 allowances returned by the EPA. Report on Line 39 the EPA's sales of the withheld allowances. Report on Lines 43-46 the net sales proceeds and gains/losses resulting from the EPA's sale or auction of the withheld allowances.
7. Report on Lines 8-14 the names of vendors/transferrors of allowances acquire and identify associated companies (See "associated company" under "Definitions" in the Uniform System of Accounts).
8. Report on Lines 22 - 27 the name of purchasers/ transferees of allowances disposed of an identify associated companies.
9. Report the net costs and benefits of hedging transactions on a separate line under purchases/transfers and sales/transfers.
10. Report on Lines 32-35 and 43-46 the net sales proceeds and gains or losses from allowance sales.

2016		2017		Future Years		Totals		Line
No. (f)	Amt. (g)	No. (h)	Amt. (i)	No. (j)	Amt. (k)	No. (l)	Amt. (m)	No.
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Attachment 2							
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
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19							
20	TOTAL						

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							Attachment 2
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognised During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21							
22							
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49	TOTAL						

**Transmission Service and Generation Interconnection Study Costs**

**Attachment 2**

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.

Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)
1	<b>Transmission Studies</b>				
2	Luther Forest Tech Campus	( 9,128)	174	2,342	174
3	EDGE Study	( 61,899)	174	85,000	174
4	Line Ops - other	( 6,984)	174		
5	West Boylston Municipal Light-SISA	9,442	174		
6	RISEC Facility Test Support	( 18,214)	174	( 18,151)	174
7	West Point Transmission SRIS-SWA	( 5,868)	174	( 5,868)	174
8	Edic Fraser #2 SRIS	2,122	174		
9	NextEra Marcy FESA #406	3,935	174		
10	NextEra Marcy PV-345 #402	7,213	174		
11	Boundless Energy Leeds Path West	4,976	174		
12					
13					
14					
15					
16					
17					
18					
19					
20					
21	<b>Generation Studies</b>				
22	Ball Hill Windpark Facilities	( 386)	174	( 25)	174
23	Stephentown Aff System FSA-SWA	9,519	174	2,553	174
24	Alabama Ledge Wind FSA-SWA	( 157)	174	40	174
25	Arkwright Summit Wind FSA-SWA	471	174	121	174
26	North Ridge Wind SRIS-SWA	( 1,038)	174	266	174
27	Monroe County Mill Seat FESA-SWA	( 871)	174		
28	Monroe County Mill Seat FSA-SWA	23,804	174		
29	Brookfield Wind Energy SWA	1,678	174		
30	Brookfield Wind Energy FESA	12,361	174		
31	Arkwright Q421---SWA	5,306	174		
32	Copenhagen Wind feasibility -SRIS	13,411	174	( 538)	174
33	Bethlehem Q-403 SRIS SWA	8,650	174		
34	Everpower Allegany FSA	( 157)	174		
35	Nestles Transformers	91	174		
36	Stewarts Bridge	( 36,657)	174	25,954	174
37	Horse Creek Wind FSA	3,857	174	( 9,893)	174
38	Cassadaga Wind FSA	135	174		
39	Copenhagen Wind FESA- SWA	( 10,360)	174	( 12,538)	174
40	Call Hill Wind Project	9,857	174		

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
Transmission Service and Generation Interconnection Study Costs (continued) Attachment 2							
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							
3							
4							
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10							
11							
12							
13							
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17							
18							
19							
20							
21	Generation Studies						
22							
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FOOTNOTE DATA			

**Schedule Page: 231 Line No.: 3 Column: a**

EDGE: Electric Distribution Gas Electric.

**Schedule Page: 231 Line No.: 5 Column: a**

SISA: System impact study agreement

**Schedule Page: 231 Line No.: 6 Column: a**

RISEC : Rhode Island State Energy Center Facility

**Schedule Page: 231 Line No.: 7 Column: a**

SRIS: System impact study agreement.

**Schedule Page: 231 Line No.: 8 Column: a**

SRIS: System impact study agreement.

**Schedule Page: 231 Line No.: 9 Column: a**

FESA: Feasibility Study agreement.

**Schedule Page: 231 Line No.: 23 Column: a**

FSA: Facility Study Agreement.

SWA: Study work agreement.

**Schedule Page: 231 Line No.: 24 Column: a**FSA: Facility Study  
AgreementSWA: Study Work  
Agreement.**Schedule Page: 231 Line No.: 25 Column: a**FSA: Facility Study  
AgreementSWA: Study Work  
Agreement.**Schedule Page: 231 Line No.: 26 Column: a**SRIS: System reliability  
impact study.SWA: Study Work  
Agreement.**Schedule Page: 231 Line No.: 27 Column: a**FESA: Feasibility Study  
AgreementSWA: Study Work  
Agreement.**Schedule Page: 231 Line No.: 28 Column: a**FSA: Facility Study  
AgreementSWA: Study Work  
Agreement.**Schedule Page: 231 Line No.: 29 Column: a**SWA: Study Work  
Agreement.

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

**Schedule Page: 231 Line No.: 30 Column: a**

SWA: Study Work  
Agreement.

**Schedule Page: 231 Line No.: 31 Column: a**

SWA: Study Work  
Agreement.

**Schedule Page: 231 Line No.: 32 Column: a**

SRIS ; System reliability impact study.

SWA: Study work agreement.

**Schedule Page: 231 Line No.: 33 Column: a**

SRIS: System reliability  
impact Study.

SWA: Study Work  
Agreement.

**Schedule Page: 231 Line No.: 34 Column: a**

FSA; facility study agreement.

**Schedule Page: 231 Line No.: 37 Column: a**

FSA; Facility study agreement.

**Schedule Page: 231 Line No.: 38 Column: a**

FSA; Facility Study agreement.

**Schedule Page: 231 Line No.: 39 Column: a**

SWA; Study work agreement.

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
Attachment 2							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.							
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 Current Quarter/Year (f)	
				Written off During the Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	Hydro One Network	2,858,232	2,058,793	407	4,147,399	769,626	
2	Regulatory Tax Asset	206,376,159	83,464,030	283	72,852,496	216,987,693	
3	Deferred Environmental Restoration Costs	433,012,399	50,075,134	253	59,037,190	424,050,343	
4	Storm Restoration Costs Deferred	64,454,580	31,362,316	571/593	1,308,360	94,508,536	
5	Revenue Decoupling - Electric		71,328,543	254/456	87,446,746	-16,118,203	
6	Asset Retirement Obligation Regulatory Asset	8,980,158	10,170,451	230	10,086,228	9,064,381	
7	NYPA Residential Hydropower Benefit Reconciliation	973,367	1,982,311	456	2,611,796	343,882	
8	Gas Futures - Gas Supply	1,394,879	16,874,759	245/253	10,736,579	7,533,059	
9	Electric Swaps - Electric Supply	9,677,212	162,216,260	244/245	87,532,045	84,361,427	
10	Transportation Adjustment Clause Imbalance Surch.		561,328	431/804	359,295	202,033	
11	Medicare Act Tax Benefit Deferral	3,230,756				3,230,756	
12	Pension Benefits	239,451,562	397,439,039	253/926	460,771,663	176,118,938	
13	Postretirement benefits other than pension	152,757,196	177,589,409	926	163,495,988	166,850,617	
14	Deferral Summary Case 10-E-0050	3,149,393				3,149,393	
15	Merchant Function Charge - Electric		306,775			306,775	
16	Revenue Decoupling - Gas	6,126,730	3,413,963	419/495	9,540,693		
17	Fuel Cost Deferred	924,400	924,400	930	1,848,800		
18	Gas Adjustment Clause	27,649,942	277,665,362	142/804	284,937,709	20,377,595	
19	Renewable Portfolio Standard Program Cost Deferred	2,457,377	2,537,913	456	4,068,026	927,264	
20	Excess AFUDC - Electric Plant in Service	161,774		407	17,242	144,532	
21	System Benefit Charge Program Cost Deferred	4,791,271	13,691,154	254/456	18,482,425		
22	Net Revenue Sharing	698,750	2,570,774	182/495	2,781,226	488,298	
23	Merchant Function Charge - Gas	3,112	638,033	254/495	610,161	30,984	
24	Pension Expense Deferred	2,172,783	11,762,766	926	11,646,586	2,288,963	
25	Electric Plant in Service Excess AFUDC	478,660		407	19,671	458,989	
26	OPEB Expense Deferred	( 2,078,795)	22,623,591	926	21,378,272	-833,476	
27	Generation Stranded Costs Adjustments	555,571		925	1,094,856	-539,285	
28	Incentive Return on Retirement Funding	34,491				34,491	
29	Deferral Recoveries	23,728,334		456	23,728,334		
30	NIMO-Low Income Program - Gas	3,362,590		495	1,347,602	2,014,988	
31	State Regulatory Tax Asset	( 82,712,899)	206,881	182/283	160,025	-82,666,043	
32	Legacy Transition Charge	10,489,718	7,877,694	182/456	18,367,412		
33	Electric Supply Reconciliation Mechanism	( 4,428,206)	211,329,832	456	202,559,675	4,341,951	
34	Dunkirk Settlement Deferral	55,585,743	17,171,443	419/456	15,757,186	57,000,000	
35	System Benefit Charge Legacy Gas	736,205		495	736,205		
36	Rate Case Expense 12-E-0201- Electric	1,506,150		928	669,400	836,750	
37	Rate Case Expense 12-G-0202- Gas	308,475		928	137,100	171,375	
38	NYPA Discount Rec Deferral	97,840	734,854	254/456	832,694		
39	Sub-Transmission Footer Inspection	90,882	1,003,999	254/456	1,094,881		
40	Merchant Function Charge - Imbalance - Gas	242,046	17,085	431/495	259,131		
41	System Performance Adjustment		704,510			704,510	
42							
43							
44	TOTAL	1,179,298,837	1,580,303,402		1,582,461,097	1,177,141,142	



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 and 12-E-0202, Appendix 5, Schedule 17, the Company is allowed to recover the estimated cost of Transmission Hydro-One Transformer Project in amount of 6.4M over the period of 3 years. Amortization period is April 2013 - March 2016.

**Schedule Page: 232 Line No.: 2 Column: a**

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.

**Schedule Page: 232 Line No.: 3 Column: a**

Section 6.1.14 and 7.1.4 of the Joint Proposal in Dockets 12-E-0201 and 12-G-0202 provide for recoveries of SIR Costs.

**Schedule Page: 232 Line No.: 4 Column: a**

Section 6.1.13 of the Joint Proposal in Docket 12-E-0201 requires the Company to defer the difference between actual Major Storm Incremental Costs and the annual revenue requirements funding for Major Storm Incremental Costs of \$29 million. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 232 Line No.: 5 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 57 effective April 2013 per Docket 12-E-0201) that permits the Company to defer the difference between revenue per customer targets and actual revenues.

**Schedule Page: 232 Line No.: 6 Column: a**

The Company recovers cost of removal through its depreciation rates, as such the Company defers recognition of the effects of the asset retirement obligation.

**Schedule Page: 232 Line No.: 7 Column: a**

The NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 46.2.6 effective April 2013 per Case 12-E-0201) 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.

**Schedule Page: 232 Line No.: 8 Column: a**

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 (FAS 71) under US GAAP.

**Schedule Page: 232 Line No.: 9 Column: a**

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 (FAS 71) under US GAAP.

**Schedule Page: 232 Line No.: 10 Column: a**

(Transportation Adjustment Clause Year 2013) Surcharge Imbalance due from customers-Principal and Interest. The credits (amortizations) reflects the monthly recoveries from customers which is in effect January through December 2014.

**Schedule Page: 232 Line No.: 11 Column: a**

Section 4.5.6 of the Gas Joint Proposal in 08-G-0608, the difference between the forecast deferral balance reflected in the revenue requirement and the actual deferral balance as of May 19, 2009 was deferred until the next rate case. The deferral is partially amortized per Section 4.4.1 and Appendix 6, Schedule 13 of the Joint Proposal in Docket 12-G-0202.

**Schedule Page: 232 Line No.: 12 Column: a**

Account represents actuarial gain/loss on prior service cost that will be amortized into

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

expense over a set period of time.

**Schedule Page: 232 Line No.: 13 Column: a**

Account represents actuarial gain/loss on prior service cost that will be amortized into expense over a set period of time.

**Schedule Page: 232 Line No.: 14 Column: a**

In Docket 10-E-0050 the Commission authorized recovery of the outstanding deferral balances over a 15 month amortization period, but extended the amortization period for the Company's PSC No. 214 service classes beyond 15 months to reduce the bill impact for these customers, and ordered that the unrecovered balance be recovered from these classes over a period to be determined in the Company's next rate filing. In Docket 12-E-0201, the deferral is partially amortized per Section 3.4.1 and Appendix, Schedule 18.

**Schedule Page: 232 Line No.: 15 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 & 12-G-0202, 3.6 Merchant Function Charge Niagara Mohawk's current Merchant Function Charge ("MFC") (as set forth in PSC 220 Rule 42) for Electric and Niagara Mohawk's current MFC (as set forth in the Company's Gas Tariff PSC 219 ("PSC 219") Rule 33) will continue with modifications set forth in the rate case. For more details, refer to the NMPC Rate Case (3.6 & 4.7). The purpose of the account is to record the monthly Merchant Function Charge deferral and carrying charge per NMPC Rate Cases 12-E-0201 & 12-G-0202, 3.6 MFC (Appendix 2, Schedule 13).

**Schedule Page: 232 Line No.: 16 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 32 effective April 2013 per Docket 12-G-0202) that permits the Company to defer the difference between revenue per customer targets and actual revenues.

**Schedule Page: 232 Line No.: 17 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 and 12-G-0202 Appendix 6 Schedule 12 for the Gas business, NMPC is no longer authorized to continue its use of reconciliation mechanisms and/or deferral accounting for Fuel Costs Deferred effective date April 1, 2013. The balance on the account will be consider for recoveries in the future.

**Schedule Page: 232 Line No.: 18 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 17 effective April 2013 per Docket 12-G-0202) that permits the Company to defer the difference between Gas Commodity Costs and Gas Commodity Revenues.

**Schedule Page: 232 Line No.: 19 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 49 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with providing financial incentives for the development of renewable resources in New York State per Order issued and effective September 24, 2004 in Case No.03-E-0188 - Proceeding on Motion of the Commission Regarding a Retail Renewable Portfolio Standard.

**Schedule Page: 232 Line No.: 20 Column: a**

Amortization period: April 2004-June 2023.

**Schedule Page: 232 Line No.: 21 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 41 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with public policy programs including Demand-Side Management, Research and Development, and low income energy efficiency.

**Schedule Page: 232 Line No.: 22 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 26 effective April 2013 per Docket 12-G-0202) that permits the Company to share certain revenues variance with customers.

**Schedule Page: 232 Line No.: 23 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 42 effective April 2013 per Case 12-E-0201) that permits the Company to recover from customers costs associated with energy supply procurement, credit and collections and uncollectibles as well as working capital on purchased power.

**Schedule Page: 232 Line No.: 24 Column: a**

Section 6.1.1 of the Joint Proposal in Docket 12-E-0201 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 232 Line No.: 25 Column: a**

Amortization period: April 2004 - April 2038.

**Schedule Page: 232 Line No.: 26 Column: a**

Section 6.1.1 of the Joint Proposal in Docket 12-E-0201 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 232 Line No.: 27 Column: a**

Section 6.1.10 of the Joint Proposal in Docket 12-E-0201 requires the Company to defer any addition Generation Stranded Cost. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 232 Line No.: 28 Column: a**

Section 4.5.6 of the Gas Joint Proposal in 08-G-0608, the difference between the forecast deferral balance reflected in the revenue requirement and the actual deferral balance as of May 19, 2009 was deferred until the next rate case. The deferral is partially amortized per Section 4.4.1 and Appendix 6, Schedule 13 of the Joint Proposal in Docket 12-G-0202.

**Schedule Page: 232 Line No.: 29 Column: a**

The Company implemented the revised ESRM methodology to better align the revenue with expense. This change resulted in unintentional financial impacts, that the Company would not be able to recover. The deferred amount is the under recovery adjustment.

**Schedule Page: 232 Line No.: 30 Column: a**

Section 7.1.2 of the Joint Proposal in Docket 12-G-0202 requires the Company to defer the difference between actual Low Income Discount Costs and the amounts collected through the low income surcharge.

**Schedule Page: 232 Line No.: 31 Column: a**

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.

**Schedule Page: 232 Line No.: 32 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 46 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with Legacy power agreements and reconcile the revenues and costs.

**Schedule Page: 232 Line No.: 33 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 46 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with purchased power agreements and reconcile the revenues and costs.

**Schedule Page: 232 Line No.: 34 Column: a**

Section 12.1.1 of the Joint Proposal in Docket 12-E-0201 states up to \$57 million of electric deferral credits will be used to offset RSS Costs relating to Dunkirk.

**Schedule Page: 232 Line No.: 35 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 31 effective April 2013 per Docket 12-E-0201) that permits the Company to recover costs associated with the Company's energy efficiency programs. Such costs, including program costs, and performance-based incentives, are recoverable through the SBC pursuant to the Commission's Orders in Cases 07-M-0548 and 09-G-0363.

**Schedule Page: 232 Line No.: 36 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 and 12-G-0202, Appendix 1, Schedules 1, 2, and 3, rate expense recovery was approved for Electric and Gas for each of the Rate Years. The total amount of rate case expenses allowed to be recovered totals \$2,008,200 for Electric and \$411,300 for Gas. Accordingly, a regulatory asset was recorded and amortized over the three Rate Years beginning April 1, 2013. Amortization period: April 2013 - March 2016.

**Schedule Page: 232 Line No.: 37 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 and 12-G-0202, Appendix 1, Schedules 1, 2,

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

and 3, rate expense recovery was approved for Electric and Gas for each of the Rate Years. The total amount of rate case expenses allowed to be recovered totals \$2,008,200 for Electric and \$411,300 for Gas. Accordingly, a regulatory asset was recorded and amortized over the three Rate Years beginning April 1, 2013. Amortization period: April 2013 - March 2016.

**Schedule Page: 232 Line No.: 38 Column: a**

Section 6.2.1 of the Joint Proposal in Docket 12-E-0201 requires the Company to reconcile the amounts of NYPA Expansion Power, Replacement Power and High Load Factor Power discounts forecasted to actual costs.

**Schedule Page: 232 Line No.: 39 Column: a**

Section 6.2.3 of the Joint Proposal in Docket 12-E-0201 requires the Company to reconcile the forecasted costs for Sub-Transmission Footer Inspections to actual costs.

**Schedule Page: 232 Line No.: 40 Column: a**

Case 12-G-0202, Item 18, represents MFC (Merchant Function Charge) Imbalance surcharges and refunds and carrying charges at other customer capital rate. The MFC is included on the customers bills and recoveries are compared to allowed per PSC. The imbalance is filed with the PSC and collected or refunded from customers April thru March.

**Schedule Page: 232 Line No.: 41 Column: a**

System Performance Adjustment (SPA) surcharge from Firm sales customers and Firm transportation customers provided service under SC 1, 2, 5, 7, 8, 12 and 13- Principal and Interest. The SPA was first implemented for the period ending Aug 2014 in accordance with the Joint Proposal and correspondingly credits or surcharges customers when actual system LAUF falls below or exceeds the LAUF target deadband limits. The amortizations reflect monthly recoveries from customers and is in effect January through December 2015. Case 14-G-0325.

MISCELLANEOUS DEFERRED DEBITS (Account 186)

Attachment 2

- Report below the particulars (details) called for concerning miscellaneous deferred debits.
- For any deferred debit being amortized, show period of amortization in column (a)
- Minor item (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)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	Oswego		22,025,109	555	12,439,294	9,585,815
2						
3	Cash Over and Short	102,426	2,623,774	Various	2,699,220	26,980
4						
5	NYPA Breakers Agreement	8,000,000				8,000,000
6						
7	Derivative Gas Control	289,425	64,233	Various	353,659	-1
8						
9	Hydro One Networks	44,724		407	44,724	
10						
11	Miscellaneous	36,070	264,348	Various	247,618	52,800
12						
13	Suspense Consolidations	470,113		Various	464,789	5,324
14						
15	Pension Costs	308,684,917	1,138,425,438	Various	1,122,465,850	324,644,505
16						
17	Def Incentive Comp-Pensions		400,021	128		400,021
18						
19						
20						
21						
22						
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45						
46						
47	Misc. Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	317,627,675				342,715,444

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

**Schedule Page: 233 Line No.: 1 Column: a**

NMPC has had a Purchase Power Agreement (PPA) with Oswego Dam (Oswego County) to purchase power at fixed rate since 1993. A tracking provision in the contract obligates Oswego to pay NIMO the difference between the fixed contract rate and the cost the Company would have incurred in producing the power itself. This difference has been building in NIMO's favor (i.e. the fixed contract rate was less expensive than the cost the Company would incur in producing the power itself) since 1993, and is inclusive of interest. A deferred debit was recorded for IFRS, and a corresponding Reg. Liability for GAAP was recorded in the amount of \$11M. This amount represents the running balance of the difference between the two costs since the beginning of the contract through Sept 2014. On a monthly basis, using a discounting schedule provided by Oswego, the deferred debit and the regulatory liability will be wound down based on the difference between the fixed contract rate and the internal production rate (which is now in Oswego's favor) through the end of the contract in 2022. An additional discount on the Company's purchased power by Oswego will also be accounted for in the wind down calculation.

ACCUMULATED DEFERRED INCOME TAXES (Account 190)	Attachment 2
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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.	Description and Location (a)	Balance of Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Pension, OPEB and other employee benefits	72,132,717	41,962,887
3	Reserve- Environmental	154,953,485	151,746,414
4	Allowance for uncollectible accounts	36,680,608	36,753,308
5	Future Federal Benefit on State Taxes	35,745,516	32,803,765
6	Other Deferred Tax Assets	48,025,571	103,345,036
7	Regulatory Liabilities - Other	112,768,388	157,696,058
8	TOTAL Electric (Enter Total of lines 2 thru 7)	460,306,285	524,307,468
9	Gas		
10	Pensions, OPEB and other employee benefits	14,774,171	9,094,550
11	Reserve- Environmental	27,344,733	26,778,779
12	Allowance for uncollectible accounts	15,720,261	15,751,418
13	Future Federal Benefit on State Taxes	8,479,736	8,361,390
14	Other Deferred Tax Assets	25,987,260	30,430,402
15	Regulatory Liabilities - Other	23,640,183	31,809,125
16	TOTAL Gas (Enter Total of lines 10 thru 15)	115,946,344	122,225,664
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	576,252,629	646,533,132

Notes

CAPITAL STOCKS (Account 201 and 204)

Attachment 2

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.

2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year.

Line No.	Class and Series of Stock and Name of Stock Series  (a)	Number of shares Authorized by Charter  (b)	Par or Stated Value per share  (c)	Call Price at End of Year  (d)
1	Common-Account 201			
2	Common	250,000,000	1.00	
3				
4	TOTAL COMMON	250,000,000		
5				
6				
7	Preferred-Account 204			
8	Cummulative Preferred	31,000,000		
9	3.40% Series		100.00	103.50
10	3.60% Series		100.00	104.85
11	3.90%		100.00	106.00
12	Preferred Stock - Golden Share	1	1.00	1.00
13				
14	TOTAL-PREFERRED	31,000,001		
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CAPITAL STOCKS (Account 201 and 204) (Continued)

Attachment 2

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.

4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or non-cumulative.

5. State in a footnote if any capital stock which has been nominally issued is nominally outstanding at end of year.

Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purposes of pledge.

OUTSTANDING PER BALANCE SHEET (Total amount outstanding without reduction for amounts held by respondent)		HELD BY RESPONDENT				Line No.
		AS REACQUIRED STOCK (Account 217)		IN SINKING AND OTHER FUNDS		
Shares (e)	Amount (f)	Shares (g)	Cost (h)	Shares (i)	Amount (j)	
						1
187,364,863	187,364,863					2
						3
187,364,863	187,364,863					4
						5
						6
						7
						8
57,524	5,752,400					9
137,152	13,715,200					10
95,171	9,517,100					11
1	1					12
						13
289,848	28,984,701					14
						15
						16
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Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					Attachment 2
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.					
(a) Donations Received from Stockholders (Account 208)-State amount and give brief explanation of the origin and purpose of each donation.					
(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.					
(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.					
(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.					
Line No.	Item (a)				Amount (b)
1	Donations Received from Stockholders (Account 208)				
2	SUBTOTAL				
3					
4	Reduction in Par or Stated Value of Common Stock (Account 209)				
5	SUBTOTAL				
6					
7	Gain on Resale or Cancellation of Reacquired Capital Stock (Acct 210)				
8	Balance @ 12/31/2007				11,109,695
9					
10	Net Loss on reacquisition of preferred stock				-243,707
11					
12					
13					
14	SUBTOTAL				10,865,988
15					
16	Miscellaneous Paid In Capital (Account 211):				
17	Amount set up on 1/5/50, as adjusted 12/58, regarding certain				
18	investments contributed by Niagara Hudson Power Corporation, former				
19	parent holding company in accordance with its "Dissolution Plan" which				
20	was approved by the Securities and Exchange Commission under date				
21	of 8/25/49 and by the District Court of the United States for the				
22	Northern District of New York State under date of 11/4/49.				2,137,110
23					
24	Amount of cash received upon liquidation of Niagara Hudson				
25	Power Corporation in excess of estimated liabilities.				500,000
26					
27	Contributions in aid of construction transferred from Account 217, per				
28	order of the Public Service Commission of the State of New York,				
29	dated 3/8/52 in case 13343.				28,773
30					
31	Capital surplus of the Oswego Canal Company, merged as of 3/31/52,				
32	\$276,296 less write down of electric plant of \$67,212.				209,084
33					
34	Excess of book value over the purchase price of the capital stock of				
35	the Woodville Electric Light and Power Company, Inc.				5,164
36					
37	Refund of deposits for script certificates of Niagara Hudson Power				
38	Corporation which expired on 1/5/58.				124,121
39					
40	TOTAL				3,011,316,791

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
OTHER PAID-IN CAPITAL (Accounts 208-211, inc.)					Attachment 2
<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				
5	York, dated 1/23/61.	204,267			
6					
7	To record subsidiaries on the "Equity" basis:				
8	Excess book value over the cost of investments at the date of				
9	acquisition of Canadian Niagara Power Co., Ltd. (\$3,457,284) and				
10	St. Lawrence Power Co. (\$903,145) as previously recorded on the				
11	Company's books. Ownership of these companies was transferred to				
12	Opinac Energy Corporation (formerly Opinac Investments Limited)				
13	during 1982.	4,360,429			
14					
15	Excess of the cost of investment carried on the Company's books over				
16	the book value at date of acquisition of Beebee Island Corporation.	-62,872			
17					
18	Excess of the book value at the date of acquisition over the cost of				
19	investments carried on the Company's books of Moreau Manufacturing				
20	Corp.	477,984			
21					
22	Merger Purchase Accounting Adjustments	2,671,376,391			
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	3,049,118			
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL	3,011,316,791			

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
CAPITAL STOCK EXPENSE (Account 214)						Attachment 2	
<p>1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.</p> <p>2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.</p>							
Line No.	Class and Series of Stock (a)					Balance at End of Year (b)	
1							
2							
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16							
17							
18							
19							
20							
21							
22 TOTAL							

**LONG-TERM DEBT (Account 221, 222, 223 and 224)**

**Attachment 2**

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.
2. In column (a), for new issues, give Commission authorization numbers and dates.
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.
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.
5. For receivers, certificates, show in column (a) the name of the court -and date of court order under which such certificates were issued.
6. In column (b) show the principal amount of bonds or other long-term debt originally issued.
7. In column (c) show the expense, premium or discount with respect to the amount of bonds or other long-term debt originally issued.
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.
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.

Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Principal Amount Of Debt issued (b)	Total expense, Premium or Discount (c)
1	Bonds (Account 221)		
2	3.553% Series	500,000,000	1,751,131
3	4.881% Series	750,000,000	3,805,177
4	5.15% Series	75,000,000	4,253,106
5	Floating Series A	115,705,000	4,505,193
6	4.119% Series	400,000,000	3,184,768
7	2.721% Series	300,000,000	1,338,576
8	Senior Notes @ 3.508%	500,000,000	3,060,582
9	Senior Notes @ 4.278%	400,000,000	2,060,582
10	SUBTOTAL ACCOUNT 221	3,040,705,000	23,959,115
11	Advances from Associated Companies (Non interest bearing)		
12			
13	SUBTOTAL ACCOUNT 223		
14			
15			
16	Other Long-Term Debt (Account 224)		
17	NYSERDA Adjustable Rate Notes:		
18	Due 07/01/15	100,000,000	1,725,340
19	Due 12/01/23	69,800,000	646,808
20	Due 12/01/25	75,000,000	12,131,987
21	Due 12/01/26	50,000,000	603,701
22	Due 03/01/27	25,760,000	2,357,271
23	Due 07/01/27	93,200,000	1,225,501
24			
25	SUBTOTAL ACCOUNT 224	413,760,000	18,690,608
26			
27			
28			
29			
30			
31			
32			
33	TOTAL	3,454,465,000	42,649,723

LONG-TERM DEBT (Account 221, 222, 223 and 224) (Continued)

Attachment 2

10. Identify separate undisposed amounts applicable to issues which were redeemed in prior years.
11. Explain any debits and credits other than debited to Account 428, Amortization and Expense, or credited to Account 429, Premium on Debt - Credit.
12. In a footnote, give explanatory (details) for Accounts 223 and 224 of net changes 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) principle repaid during year. Give Commission authorization numbers and dates.
13. If the respondent has pledged any of its long-term debt securities give particulars (details) in a footnote including name of pledgee and purpose of the pledge.
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.
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.
16. Give particulars (details) concerning any long-term debt authorized by a regulatory commission but not yet issued.

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)			
						1
10/01/09	10/01/14	10/01/09	10/01/14		13,323,750	2
08/01/09	08/15/19	08/01/09	08/15/19	750,000,000	36,607,500	3
11/01/98	11/01/25	11/01/98	11/01/25	75,000,000	3,862,500	4
07/01/94	07/01/29	07/01/94	07/01/29	115,705,000	457,382	5
11/28/12	11/28/42	11/28/12	11/28/42	400,000,000	16,476,000	6
11/28/12	11/28/22	11/28/12	11/28/22	300,000,000	8,163,000	7
10/01/14	10/01/24	10/01/14	10/01/24	500,000,000	4,677,333	8
10/01/14	10/01/34	10/01/14	10/01/34	400,000,000	4,563,200	9
				2,540,705,000	88,130,665	10
						11
						12
						13
						14
						15
						16
						17
07/01/85	07/01/15	07/01/85	07/01/15	100,000,000	388,727	18
12/01/88	12/01/23	12/01/88	12/01/23	69,800,000	275,919	19
12/01/85	12/01/25	12/01/85	12/01/25	75,000,000	294,102	20
12/01/86	12/01/26	12/01/86	12/01/26	50,000,000	196,828	21
03/01/87	03/01/27	03/01/87	03/01/27	25,760,000	104,099	22
07/01/87	07/01/27	07/01/87	07/01/27	93,200,000	368,679	23
						24
				413,760,000	1,628,354	25
						26
						27
						28
						29
						30
						31
						32
				2,954,465,000	89,759,019	33

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES** Attachment 2

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 a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the 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)	220,188,020
2		
3		
4	Taxable Income Not Reported on Books	
5	Federal Income Tax	87,060,804
6	See Details in Footnote	15,400,860
7		
8		
9	Deductions Recorded on Books Not Deducted for Return	
10	See Details in Footnote	750,407,935
11		
12		
13		
14	Income Recorded on Books Not Included in Return	
15	See Details in Footnote	-21,292,624
16		
17		
18		
19	Deductions on Return Not Charged Against Book Income	
20	See Details in Footnote	-828,213,100
21		
22		
23		
24		
25		
26		
27	Federal Tax Net Income	216,632,375
28	Show Computation of Tax:	
29	Federal Taxable Income, page 261	216,632,375
30	Total Tax @ 35% Before Credits	75,821,331
31	Credits:	
32	Prior Year Adjustments	-459,557
33		
34	Net Allocated Tax	71,461,774
35		
36		
37		
38		
39		
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43		
44		

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

**Schedule Page: 261 Line No.: 6 Column: a**

**Niagara Mohawk Power Corp**

<Page 261 Line 6 Column A>

RECONCILIATION OF REPORTED NET INCOME  
WITH FEDERAL TAXABLE INCOME

1.	Net Income per Statement of Income (Page 117)	220,258,493
2.	Federal Income Taxes	87,060,804
3.	Excess Capital Loss over Capital Gain	0
4.	Taxable Income not Recorded on Books:	
	Employee Stock Purchase Plan Discount	129,490
	Change in Cash Surrender Value	506,227
	CONTRIB - AID OF CONSTRUCTION	14,765,143
	Total Line 4	15,400,860
5.	Expenses Recorded on Books not Included on Return:	
	ACCRUED OTHER - TCC AUCTION REVENUE	89,889,688
	ADIT - STATE	4,101,117
	AFUDC DEBT	7,338,886
	AMORTIZATION EXPENSE	154,995
	BAD DEBTS	246,693
	COST OF REMOVAL	56,836,258
	DEFERRED GAS COST	9,726,859
	DEPRECIATION EXPENSE - BOOK	185,664,733
	Flow-through Depreciation	41,273,463
	GAIN (LOSS) ON SALE OF ASSETS	6,697
	HEDGING	77,008,221
	INJURIES AND DAMAGES	1,477,437
	INSURANCE PROVISION	3,359,068
	INVESTMENTS - PARTNERSHIPS	76,474
	Lobbying Expenses & Political Contributions	329,950
	Meals and Entertainment	379,180
	Penalties & Fines	33,075
	POLE ATTACHMENT RENTALS	108,906
	REG ASSET - CARRYING CHARGES	4



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

REG ASSET - DECOMMISSIONING	488,608
REG ASSET - ENVIRONMENTAL	18,444,265
REG ASSET - PENSION	66,590,524
REG ASSET - PROPERTY TAXES	4,760,200
REG ASSET - X Rate Base	1,094,856
REG ASSET - OTHER	59,759,707
REG LIABILITY - OTHER	113,707,037
RESERVE - SALES TAX	374,565
VACATION ACCRUAL	2,424,483
WORKERS' COMPENSATION	286,748
CHARITABLE CONTRIB	4,465,238
LIMITATION	
Total Line 5	<u>750,407,935</u>

6. Total of Items 1-5 1,066,138,098

7. Income Recorded on Books not included on Return:

UNBILLED REVENUE	(3,048,810)
Tax Exempt Interest Income	(2,742,515)
Preferred Dividend Paid Deduction	(424,199)
Flow-through AFUDC Equity	(14,530,442)
Dividend Received Deduction	(546,658)
Total Line 7	<u>(21,292,624)</u>

8. Deductions on Return not Charged Against Book Income:

ACCRUED INTEREST	(8)
ACCRUED INTEREST - TAX	(7,011,218)
RESERVE	
ACCRUED OTHER	(28,165,282)
ASSET RETIREMENT OBLIGATION	(456,541)
DEFERRED COMPENSATION	(165,156)
DEPRECIATION EXPENSE - TAX	(181,882,420)
DEPRECIATION EXPENSE - TAX	(201,071,983)
BONUS	
Equity-based Compensation and Dividends	(6,459,317)
FASB 112	(6,404,139)
Flow-through Cost of Removal	(47,612,268)
Flow-through Book Gain Amortization - Volney	(803,571)
Marcey	
Flow-through Unamortized Debt	(190,728)

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

Flow-through Bond Redemption	(60,461)
INCENTIVE PLAN	(3,530,766)
OPEB / FASB 106	(51,021,680)
PENSION COST	(36,883,956)
REG ASSET - HEDGING	(77,008,221)
REG ASSET - OPEB	(7,923,680)
REG ASSET - PENSION/OBEP - X	(1,033,018)
Rate Base	
REG ASSET - STORM COST	(1,053,957)
RELOCATION OF MAINS	(23,947)
REPAIRS DEDUCTION	(145,251,611)
RESERVE - ENVIRONMENTAL	(8,962,054)
RESERVE - FIN 48 STATE	(774,040)
RESERVE - GENERAL	(2,110,485)
RESERVE - HEALTHCARE COSTS	(1,074,000)
RESERVE - OBSOLETE INVENTORY	(128,150)
UNAMORTIZED DEBT DISCOUNT OR PREMIUM	(3,084,431)
SHARE BASED COMP	(5,795,524)

Total Line 8	<u>(828,213,099)</u>
--------------	----------------------

9.	Total of Items 7 & 8	<u>(849,505,723)</u>
10.	Federal Taxable Income (Item 6 plus Item 9)	216,632,375

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

Attachment 2

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.
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.
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.
4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.

Line No.	Kind of Tax (See instruction 5) (a)	BALANCE AT 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)			
1	FEDERAL					
2	Income Taxes	-25,621,216		71,461,774	-31,656,295	12,414,660
3	FICA Contribution	253,231		28,350,449	27,434,922	246,417
4	Unemployment	-10,283		430,990	432,531	-14,699
5	Other					
6	SUBTOTAL	-25,378,268		100,243,213	-3,788,842	12,646,378
7						
8	STATE					
9	Franchise - Tax on Net	-411,493		16,644,060	20,011,266	
10	Franchise - Gross Earnings	-5,753,927		17,133,209	26,171,841	-6,346,735
11	Franchise - Excess Dividends					
12	Temporary Surcharges					
13	Sec. 186a (Gross Inc)					
14	Sec. 186 (Gross Earnings)					
15	Sec. 186 (Excess Dividends)					
16	MTA Surcharge					
17	Unemployment Insurance	660,257		869,815	916,249	597,821
18	Disability Insurance					
19	Sales and Use	2,138,038		35,770,116	36,438,528	142,260
20	Petroleum Business Tax - NY					
21	Other					
22	SUBTOTAL	-3,367,125		70,417,200	83,537,884	-5,606,654
23						
24	LOCAL					
25	Real Estate	1,888,626	2,400,530	188,766,887	188,242,826	
26	Special Franchise					
27	Municipal Gross Income	1,377,274		15,945,873	16,089,586	-30,416
28	NYC Special Franchise					
29	Public Utility Excise					
30	Sales and Use					
31	Other	733,345				732,478
32	SUBTOTAL	3,999,245	2,400,530	204,712,760	204,332,412	702,062
33						
34	OTHER					
35	New Jersey Unemployment					
36	Non - NY Franchise Tax					
37	Use Tax from STS					
38	Miscellaneous	-7,823		252,202	244,379	
39						
40						
41	TOTAL	-24,753,971	2,400,530	375,625,375	284,325,833	7,741,786

5. If any tax (exclude Federal and State income taxes)- covers more then one year, show the required information separately for each tax year, identifying the year in column (a).

6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a foot- note. Designate debit adjustments by parentheses.

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.

8. Report in columns (i) through (l) how the taxes were distributed. Report in column (l) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 109.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (l) the taxes charged to utility plant or other balance sheet accounts.

9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.

BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED				Line No.
(Taxes accrued Account 236) (g)	Prepaid Taxes (Incl. in Account 165) (h)	Electric (Account 408.1, 409.1) (i)	Extraordinary Items (Account 409.3) (j)	Adjustments to Ret. Earnings (Account 439) (k)	Other (l)	
						1
65,082,193		58,753,265			12,708,509	2
922,341		28,323,161			27,288	3
2,875		430,353				4
						5
66,007,409		87,506,779			12,735,797	6
						7
						8
	3,778,699	15,161,673			1,482,387	9
	8,445,824	13,441,106	3,692,102			10
						11
						12
						13
						14
						15
						16
16,002		867,983				17
						18
1,327,366		84,179	19,219		35,666,717	19
						20
						21
1,343,368	12,224,523	29,554,941	3,711,321		37,149,104	22
						23
						24
12,157		147,272,461			41,494,426	25
						26
1,263,977		12,897,418	3,048,455			27
						28
						29
						30
867		178,962	73,241			31
1,277,001		160,348,841	3,121,696		41,494,426	32
						33
						34
						35
						36
						37
		-392,891			645,093	38
						39
						40
68,627,778	12,224,523	277,017,670	6,833,017		92,024,420	41

**ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)**

Attachment 2

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	3%						
3	4%						
4	7%						
5	10%	18,395,769				1,651,299	
6							
7							
8	TOTAL	18,395,769				1,651,299	
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)						
10							
11							
12	4%	116,336				8,164	
13							
14	10%	3,946,177				276,930	
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
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Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255) (continued)					Attachment 2
Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION	Line No.		
			1		
			2		
			3		
			4		
16,744,470	35 Years		5		
			6		
			7		
16,744,470			8		
			9		
			10		
			11		
108,172	44 Years		12		
			13		
3,669,247	44 Years		14		
			15		
			16		
			17		
			18		
			19		
			20		
			21		
			22		
			23		
			24		
			25		
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			43		
			44		
			45		
			46		
			47		
			48		

OTHER DEFERRED CREDITS (Account 253)

Attachment 2

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 End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.

Line No.	Description and Other Deferred Credits  (a)	Balance at Beginning of Year  (b)	DEBITS		Credits  (e)	Balance at End of Year  (f)
			Contra Account (c)	Amount (d)		
1	Energy Service Company Deposits	2,390,584	Various	345,096	231,689	2,277,177
2						
3	Unregulated Generator Capital	387,259	456	258,173		129,086
4						
5	Capital Work Reimb. - Salamanca	705,693	910	705,693		
6						
7	Demutualization - UMICO Holdings	1,128,420	123	1,128,420		
8						
9	Liability for Environmental					
10	Restoration Costs	433,010,065	Various	7,793,077,933	7,784,118,208	424,050,340
11						
12	Supplemental Executive					
13	Retirement Plan Liability	2,603,261	Various	602,502	437,346	2,438,105
14						
15	FAS 106	512,776,881	Various	97,211,320,367	97,160,298,687	461,755,201
16						
17	Liability for Nuclear Fuel					
18	Disposal Costs	167,792,748	431	9,227	79,708	167,863,229
19						
20	KS- Deriv MTM Regulated- LT	28,170	Various	1,658,072	1,629,902	
21						
22	Pension Cost	26,909,255	Various	8,351,136,060	8,326,844,034	2,617,229
23						
24	Other Post Employment Benefit					
25	Liability	42,107,276	Various	891,316,133	884,911,994	35,703,137
26						
27						
28						
29	Long Term Interest Payable	17,284,940	431/237	10,443,951	3,432,733	10,273,722
30						
31	Large Project Salvage	299,394	930	299,394		
32						
33	Def Cr - Sales Tax Acc	8,414,850	431		374,565	8,789,415
34						
35	FIN 48 FIT/SIT	97,763,505	409	144,708,010	18,129,237	-28,815,268
36						
37						
38	All Other	-186,737,697	Various	715,814	188,098,810	645,299
39						
40						
41						
42						
43						
44						
45						
46						
47	TOTAL	1,126,864,604		114,407,724,845	114,368,586,913	1,087,726,672

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ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281) Attachment 2							
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating 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 (provide details in footnote):						
6							
7							
8	TOTAL Electric (Enter Total of lines 3 thru 7)						
9	Gas						
10	Defense Facilities						
11	Pollution Control Facilities						
12	Other (provide details in footnote):						
13							
14							
15	TOTAL Gas (Enter Total of lines 10 thru 14)						
16							
17	TOTAL (Acct 281) (Total of 8, 15 and 16)						
18	Classification of TOTAL						
19	Federal Income Tax						
20	State Income Tax						
21	Local Income Tax						
NOTES							



ACCUMULATED DEFERRED INCOME TAXES \_ ACCELERATED AMORTIZATION PROPERTY (Account 281) (Continued) Attachment 2

3. Use footnotes 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)		
							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
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							17
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							19
							20
							21

NOTES (Continued)

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)			Attachment 2

1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization

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	Account 282			
2	Electric	1,546,115,952	86,135,300	
3	Gas	386,084,873	22,067,511	
4				
5	TOTAL (Enter Total of lines 2 thru 4)	1,932,200,825	108,202,811	
6				
7				
8				
9	TOTAL Account 282 (Enter Total of lines 5 thru	1,932,200,825	108,202,811	
10	Classification of TOTAL			
11	Federal Income Tax	1,758,365,984	93,762,031	
12	State Income Tax	173,834,839	14,440,780	
13	Local Income Tax			

NOTES

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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**ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282) (Continued)**

**Attachment 2**

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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
				182/254	9,385,036	1,641,636,288	2
				182/254	1,922,234	410,074,618	3
							4
					11,307,270	2,051,710,906	5
							6
							7
							8
					11,307,270	2,051,710,906	9
							10
				182/254	10,270,418	1,862,398,433	11
				182/254	1,036,854	189,312,473	12
							13

NOTES (Continued)

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)**

**Attachment 2**

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 (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 - Meger rat			
4	Regulatory Assets - Environmen	140,430,402	-2,688,384	
5	Regulatory Assets - Other	173,082,055	-28,515,595	
6	Other items	7,458,484	1,262,735	
7				
8				
9	TOTAL Electric (Total of lines 3 thru 8)	320,970,941	-29,941,244	
10	Gas			
11	Regulatory Assets - Environmen	24,781,836	-474,421	
12	Regulatory Assets - Other	48,118,544	-8,245,724	
13	Other items	1,527,642	258,633	
14				
15				
16				
17	TOTAL Gas (Total of lines 11 thru 16)	74,428,022	-8,461,512	
18				
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	395,398,963	-38,402,756	
20	Classification of TOTAL			
21	Federal Income Tax	332,683,919	-35,771,038	
22	State Income Tax	62,715,044	-2,631,718	
23	Local Income Tax			

NOTES

**ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283) (Continued)**

**Attachment 2**

3. Provide in the space below explanations for Page 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			
		Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)		
							1
							2
							3
						137,742,018	4
		182/254		182/254	9,234,681	153,801,141	5
						8,721,219	6
							7
							8
					9,234,681	300,264,378	9
							10
						24,307,415	11
		182/254		182/254	1,891,441	41,764,261	12
						1,786,275	13
							14
							15
							16
					1,891,441	67,857,951	17
							18
					11,126,122	368,122,329	19
							20
				182/254	10,115,939	307,028,820	21
		182/254		182/254	1,010,183	61,093,509	22
							23

NOTES (Continued)

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
OTHER REGULATORY LIABILITIES (Account 254) <span style="float: right;">Attachment 2</span>							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)	
			Account Credited (c)	Amount (d)			
1	Federal Tax Regulatory Liability	14,847,678	190	5,709,385	19,548,734	28,687,027	
2	Gas Refund	19,872,585	431/495	20,764,026	1,775,997	884,556	
3	Int Pipeline Refund				4	4	
4	Revenue Decoupling Mechanism - Gas		254/419/495	12,474,356	19,156,654	6,682,298	
5	Pipeline Refunds				1,520	1,520	
6	Temporary State Assessment 18A	34,513,040	419/431/928	48,405,860	47,440,574	33,547,754	
7	Transportation Adjustment Clause Imbalance Refund		431	978	100,912	99,934	
8	On-Bill Repayment EE Fund Oblig		908	2,487,166	10,364,841	7,877,675	
9	Merchant Function Charge - Electric	944,792	431/456	1,553,283	608,491		
10	Revenue Decoupling Mechanism - Electric	20,294,433	182/456	89,574,302	69,279,869		
11	Capital Tracker	11,459,000			12,406,763	23,865,763	
12	Affordability Program - Electric	1,861,929	456	2,934,750	2,333,700	1,260,879	
13	Excess Storm Reserve	51,527,550			29,000,000	80,527,550	
14	Debt True Up - Electric	5,328,156			8,287,302	13,615,458	
15	Consumer Service Advocate	90,479				90,479	
16	Deferral Carry Chrg 10-E-0050	2,116,018	431	9,287,082	10,152,256	2,981,192	
17	Proceeds from Sale of Emissions Allowance -Albany	1,496,557			84,891	1,581,448	
18	Clean Air Act - Roseton	140,955			7,996	148,951	
19	Gain on Redemption of 8.35 Series Bond	119,545	429.1	60,459		59,086	
20	Customer Service System Conversion Savings Gas	68,593				68,593	
21	Unbilled Gas Revenue	18,714,000	173	28,416,235	27,038,516	17,336,281	
22	Gas Non-core Revenue Sharing	2,118,722	182	10,460,778	10,374,551	2,032,495	
23	Electric Customer Service Penalty	3,424,000	456	8,017,891	11,922,657	7,328,766	
24	Gas Contingency Reserve	407,326				407,326	
25	Environment Insurance Recoveries - Gas	3,556,034	407	1,580,460		1,975,574	
26	Gas Customer Service Penalty	73,745	495	1,248,516	1,893,662	718,891	
27	Loss on Sale of Building	269				269	
28	System Benefit Charge Program Deferred	3,460,406	182	4,822,020	15,309,987	13,948,373	
29	State Tax Regulatory Liability	32,664,135				32,664,135	
30	Diana Dolgeville - IPP Settlement	3,500,128				3,500,128	
31	Merchant Function Charge - Gas	( 734,572)	254/495	1,658,918	2,393,490		
32	Site Investigation & Remediation Expend Def Gas	2,467,127	930.2	1,994,514	3,561,030	4,033,643	
33	System Benefit Charge Program Cost - Electric	38,597,525	431/456	105,310,270	95,683,337	28,970,592	
34	System Benefit Charge Program Cost - Gas	10,967,840	431/495	6,500,109	7,945,206	12,412,937	
35	Transmission Revenue Adjustment Clause	3,432,903	456	71,151,428	114,114,589	46,396,064	
36	OPEB Exp Deferred-Gas	( 14,944,000)			14,944,000		
37	NYS Sales Tax Refund				1,200,000	1,200,000	
38	Economic Development Fund - Electric	35,573,961	456/930	6,107,377	16,098,520	45,565,104	
39	Gross Receipts Tax Customer Refund -2000-Gas	15,386				15,386	
40	Gas Millenium Fund Deferral	556,030	923/930	1,446,722	1,163,093	272,401	
41	TOTAL	620,268,095		1,021,160,990	1,143,725,561	742,832,666	

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OTHER REGULATORY LIABILITIES (Account 254) <span style="float: right;">Attachment 2</span>							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities  (a)	Balance at Beginning of Current Quarter/Year  (b)	DEBITS		Credits  (e)	Balance at End of Current Quarter/Year  (f)	
			Account Credited (c)	Amount (d)			
1	Bonus Depreciation Adjustment	21,897				21,897	
2	Internal Reserve Carry Charge				50,829,108	50,829,108	
3	Gas Futures - Gas Supply	3,965,623	175/182	6,580,096	2,819,583	205,110	
4	KeySpan Merger Savings - Gas	62,806				62,806	
5	Electric Swaps - Electric Supply	25,502,193	175/182	204,091,641	211,329,751	32,740,303	
6	Voltage Migration Fee Deferral	12,976	456	1,368		11,608	
7	Long Term Debt True-Up - Gas	6,294,102	495	30,986	2,171,810	8,434,926	
8	Federal Tax Refund 1991-1995	3,812,913	431	98,345	8,486	3,723,054	
9	Curtailment	316,134	407	495,134	495,134	316,134	
10	Oswego Purchase Power Agreement		555	1,432,243	11,018,058	9,585,815	
11	Pension Expense deferred-Electric	60,470,907	926	80,174,280	29,528,462	9,825,089	
12	OPEB Expense deferred-Electric	95,478,420	926	146,518,136	137,444,859	86,405,143	
13	Low Income Allowance Discount Program - Electric	2,713,318	456	2,215,060	2,093,624	2,591,882	
14	Site Investigation and Remediation Exp. Def Elec	21,835,614	930.2	11,302,244	20,246,992	30,780,362	
15	Legacy Transition Charge		456	60,854,914	62,346,684	1,491,770	
16	Dunkirk II Deferral - Excess		182/456	5,906,367	9,143,405	3,237,038	
17	NYPA Replacement Power & Expansion Power	4,927,507				4,927,507	
18	NMPC - 18 A Assessment Gas	2,844,686	419/928	13,830,341	21,152,669	10,167,014	
19	Miscellaneous Penalties	435,902	426	100,000	107,500	443,402	
20	Case 08-G-0609 Joint Proposal Amortization	2,895,907				2,895,907	
21	Economic Development Fund - Gas	36,132			676,471	712,603	
22	Economic Develop Grant Program - Gas	750,000	495	416,667	891,667	1,225,000	
23	Economic Develop Grant Program - Electric	3,100,663	456	5,459,833	8,931,983	6,572,813	
24	AffordAbility Program - Gas	59,940	495	28,867	44,967	76,040	
25	Property Tax Exp Def - Electric	1,830,084	408	681,345	2,889,545	4,038,284	
26	Property Tax Exp Def - Gas	1,887,387	408	5,119	2,557,119	4,439,387	
27	NYPA Discount Rec Deferral		182/456	359,308	673,403	314,095	
28	Transmission Tower Painting	( 601,541)	182/456	2,123,138	2,724,679		
29	Sub-Transmission Tower Painting	375,000			500,000	875,000	
30	Transmission Footer Inspection Expense	269,897	182/456	1,367,886	1,097,989		
31	FIT Repair Costs	30,113,000				30,113,000	
32	12E0201 Deferral Credit Amortization - Electric	23,612,250	407	20,062,500	1,344,750	4,894,500	
33	12G0202 Deferral Credit Amortization - Gas	16,285,500	407	13,588,500		2,697,000	
34	Merchant Function Charge - Imbalance		254/431/495	921,552	1,380,567	459,015	
35	NMPC Gas Community Carrying Charge Deferral	2,426,603	431	548,235	3,801,576	5,679,944	
36	Excess Voltage Test				1,281,578	1,281,578	
37							
38							
39							
40							
41	TOTAL	620,268,095		1,021,160,990	1,143,725,561	742,832,666	

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Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

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.

**Schedule Page: 278 Line No.: 2 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 17.6 Effective April 2013 per Docket 12-G-0202) that requires the company to pass back to customers the refunds from the company's gas suppliers, pipeline transporters or storage providers.

**Schedule Page: 278 Line No.: 4 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 32 effective April 2013 per Docket 12-G-0202) that permits the Company to defer the difference between revenue per customer targets and actual revenues.

**Schedule Page: 278 Line No.: 6 Column: a**

NMPC Rate Case 09-M-0311, dated June 19, 2009: Provides authorization to defer the difference between total assessment expense (Temporary State Assessment and General Assessment) and the amount collected from customers. Carrying charges should be calculated by applying the corporations' authorized pre-tax rate of return to the net of tax un-recovered Temporary State Assessment payments. The deferred assessment expense and accrued carrying charges are to be recovered through the Temporary State Assessment surcharge or adjustment and reconciliation mechanism over 5 years, 7/1/2009 through 6/30/2014. Temporary State Assessment fees (PSL 18-A) will be reconciled pursuant to PSC 220 Rule 56.

**Schedule Page: 278 Line No.: 7 Column: a**

Refund Imbalance due to customers-Principal and Interest (Transportation Adjustment Clause Year 2014). The amortizations reflect monthly principal and interest refunded to customers which is in effect January through December 2015.

**Schedule Page: 278 Line No.: 8 Column: a**

Account is used by Energy Efficiency 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 5210 NIMO-E DSM Fund Balance" to fund NIMO-E CoPay loans. On a monthly basis the Account is credited with the total amount of new NIIMO-E copay loans for the month and debited with the total amount of NIMO-E loan repayments for the month.

**Schedule Page: 278 Line No.: 9 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 42 effective April 2013 per Case 12-E-0201) that permits the Company to recover from customers costs associated with energy supply procurement, credit and collections and uncollectibles as well as working capital on purchased power.

**Schedule Page: 278 Line No.: 10 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 57 effective April 2013 per Docket 12-G-0201) that permits the Company to defer the difference between target revenues and actual revenues.

**Schedule Page: 278 Line No.: 11 Column: a**

Per JP section 6.1.12 (Electric)/ 7.2.7 (Gas), each Rate Year, NMPC will reconcile its annual combined actual electric/gas average net utility plant and depreciation expense revenue requirement to the combined target electric/gas revenue requirement. The difference between the actual average and the target average will carry forward for each Rate Year and be summed up at the end of Rate Year 3.

**Schedule Page: 278 Line No.: 12 Column: a**

Section 6.1.16 of the Joint Proposal in Dockets 12-E-0201 requires the Company to defer the difference between actual affordability program spending and forecast affordability program costs in the revenue requirement. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 13 Column: a**



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Section 6.1.13 of Joint Proposal in Docket 12-E-0201 requires the company to defer the difference between actual Major Storm Incremental Cost of \$29 Million. In addition, the pre-existing deferred amounts are partially amortized per section 3.41 and 12.1.1 and Apendis 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 14 Column: a**

In the 2010 Electric Rate Case, the Commission authorized the Company to reconcile the actual interest expense with the amount reflected in rates and to defer the difference. Section 6.1.5 of the Joint Proposal in Docket 12-E-0201 permits continued reconciliation of variable debt interest. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 15 Column: a**

In the 2010 Electric Rate Case, the Commission required the Company to compare the actual customer customer advocates costs to the rate allowance and to defer the difference if lower than the rate allowance. The deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 16 Column: a**

Section 6.1 of Joint Proposal in Docket 12-E-0201 requires the company to defer interest on regulatory assets and liabilities. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 and 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 17 Column: a**

Schedule 17 of Appendix 5 of the Joint Proposal in Dockets 12-E-0201 discontinues this deferral mechanism. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 18 Column: a**

Schedule 17 of Appendix 5 of the Joint Proposal in Dockets 12-E-0201 discontinues this deferral mechanism. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 19 Column: a**

Cost relating to the Gain Of Redemption on 8.35% Bond Series. Amortization period through 12/31/2015.

**Schedule Page: 278 Line No.: 20 Column: a**

Schedule 12 of Appendix 6 of the Joint Proposal in Dockets 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.

**Schedule Page: 278 Line No.: 21 Column: a**

In accordance with NMPC Rate Cases 12-E-0201 & 12-G-0202, 7.1.8 Accrued Unbilled Revenue Deferral, Niagara Mohawk will continue its current deferral practice concerning accrued unbilled revenues pursuant to the Commission's August 30, 1988 Order in Case 29670. No carrying charges will be calculated for accrued unbilled revenues.

**Schedule Page: 278 Line No.: 22 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 26 effective April 2013 per Case 12-G-0202) that permits the Company to share certain revenues variance with customers.

**Schedule Page: 278 Line No.: 23 Column: a**

Section 6.1.6 of the Joint Proposal in Case 12-E-0201 requires the Company to include in the deferral account any negative revenue adjustments associated with failure to meet the Service Quality standards set forth in Attachment 1 to Appendix 7.

**Schedule Page: 278 Line No.: 24 Column: a**

Schedule 13 of Appendix 6 of the Joint Proposal in Case 12-G-0202 continues the use of the Gas Contingency Fund. In addition, the pre-existing deferred amounts are partially amortized per Sections 4.4.1 and Appendix 6, Schedules 13.

**Schedule Page: 278 Line No.: 25 Column: a**

Schedule 2 of Appendix 1 of the Joint Proposal in Case 12-G-0202 requires the Company to amortize 1.580 million in each rate year (April 1, 2013 to March 31, 2016).

**Schedule Page: 278 Line No.: 26 Column: a**

Section 7.1.5 of the Joint Proposal in Case 12-G-0202 requires the Company to include in the deferral account any negative revenue adjustments associated with failure to meet the Service Quality standards set forth in Attachment 1 to Appendix 7. In addition, the

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Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

pre-existing deferred amounts are partially amortized per Sections 4.4.1 and Appendix 6, Schedules 13.

**Schedule Page: 278 Line No.: 27 Column: a**

Schedule 12 of Appendix 6 of the Joint Proposal in Dockets 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.

**Schedule Page: 278 Line No.: 28 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 41 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with public policy programs including Demand-Side Management, Research and Development, and low income energy efficiency.

**Schedule Page: 278 Line No.: 29 Column: a**

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.

**Schedule Page: 278 Line No.: 30 Column: a**

Schedule 17 of Appendix 5 of the Joint Proposal in Dockets 12-E-0201 discontinues this deferral mechanism. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 31 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 220, Rule 33 effective April 2013 per Case 12-G-0202) that permits the Company to recover from customers costs associated with energy supply procurement, credit and collections and uncollectibles as well as working capital on purchased gas and gas storage.

**Schedule Page: 278 Line No.: 32 Column: a**

Section 6.1.14 of the Joint Proposal in Dockets 12-E-0201 requires the Company to defer the difference between actual recoveries of SIR Costs and the forecast revenue requirements for SIR. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 33 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 41 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with public policy programs including Demand-Side Management, Research and Development, and low income energy efficiency.

**Schedule Page: 278 Line No.: 34 Column: a**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 31 effective April 2013 per Docket 12-G-0202) that permits the Company to recover from customers costs associated with public policy programs including Demand-Side Management, Research and Development, and low income energy efficiency.

**Schedule Page: 278 Line No.: 35 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 43 effective April 2013 per Docket 12-E-0201) that permits the Company reconcile actual wholesale transmission revenues to forecasted wholesale transmission revenues.

**Schedule Page: 278 Line No.: 36 Column: a**

Section 7.1.1 of the Joint Proposal in Docket 12-G-0202 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially amortized per Sections 4.4.1 and Appendix 6, Schedules 13.

**Schedule Page: 278 Line No.: 37 Column: a**

Per Joint Proposal 12-M-0447, a sales tax refund from the New York State Department of Taxation and Finance in the amount of \$1.2 million would be allocated for the benefit of ratepayers through a deferral mechanism to which carrying charges will be added. Carrying charges for both electric and gas ratepayers would accrue from the date the Company received the Refund and would continue to accrue until such time as the deferred amounts are allocated for the benefit of electric and gas ratepayers.

**Schedule Page: 278 Line No.: 38 Column: a**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

Section 6.1.3 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual economic development discounts and forecast economic development discounts in the revenue requirement. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 & 18.

**Schedule Page: 278 Line No.: 39 Column: a**

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.

**Schedule Page: 278 Line No.: 40 Column: a**

Section 7.1.10 of the Joint Proposal in Case 12-G-0202 states the Company will continue to recover and reconcile Millennium Fund costs in accordance with PSC Rule 30 and the Commission's February 12, 2000 Order in Case 99-G-1369. In addition, the pre-existing deferred amounts are partially amortized per Sections 4.4.1 and Appendix 6, Schedules 13 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 1 Column: a**

Per section 4.5.6 of the Gas Joint Proposal in 08-G-0608, the difference between the forecast deferral balance reflected in the revenue requirement and the actual deferral balance as of May 19, 2009 was deferred until the next rate case. The deferral is partially amortized per Section 4.4.1 and Appendix 6, Schedule 13 of the Joint Proposal in Case 12-G-0202.

**Schedule Page: 278.1 Line No.: 2 Column: a**

Regulatory liability relates to Internal reserve carrying charges at the time of the NMPC acquisition that were initially recorded to the Company's pension liability.

**Schedule Page: 278.1 Line No.: 3 Column: a**

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 (FAS 71) under US GAAP.

**Schedule Page: 278.1 Line No.: 4 Column: a**

Per section 4.5.6 of the Gas Joint Proposal in 08-G-0608, the difference between the forecast deferral balance reflected in the revenue requirement and the actual deferral balance as of May 19, 2009 was deferred until the next rate case. The deferral is partially amortized per Section 4.4.1 and Appendix 6, Schedule 13 of the Joint Proposal in Case 12-G-0202.

**Schedule Page: 278.1 Line No.: 5 Column: a**

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 (FAS 71) under US GAAP.

**Schedule Page: 278.1 Line No.: 6 Column: a**

Section 6.1.9 of the Joint Proposal in Case 12-E-0201 permits the Company to accrue and amortize voltage migration fee amounts collected pursuant to PSC 22 Rule 44.2.

**Schedule Page: 278.1 Line No.: 7 Column: a**

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 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 8 Column: a**

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 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 9 Column: a**

Section 6.1.1 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 and 18 of the Joint

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Proposal.

**Schedule Page: 278.1 Line No.: 10 Column: a**

NMPC has had a Purchase Power Agreement (PPA) with Oswego Dam (Oswego County) to purchase power at fixed rate since 1993. A tracking provision in the contract obligates Oswego to pay NIMO the difference between the fixed contract rate and the cost the Company would have incurred in producing the power itself. This difference has been building in NIMO's favor (i.e. the fixed contract rate was less expensive than the cost the Company would incur in producing the power itself) since 1993, and is inclusive of interest. A deferred debit was recorded for IFRS, and a corresponding Reg. Liability for GAAP was recorded in the amount of \$11M. This amount represents the running balance of the difference between the two costs since the beginning of the contract through Sept 2014. On a monthly basis, using a discounting schedule provided by Oswego, the deferred debit and the regulatory liability will be wound down based on the difference between the fixed contract rate and the internal production rate (which is now in Oswego's favor) through the end of the contract in 2022. An additional discount on the Company's purchased power by Oswego will also be accounted for in the wind down calculation.

**Schedule Page: 278.1 Line No.: 11 Column: a**

Section 6.1.1 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 and 18 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 12 Column: a**

Section 6.1.1 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual Pension and OPEB costs and the annual revenue requirements for Pension and OPEB costs. In addition, the pre-existing deferred amounts are partially amortized per Sections 3.4.1 & 12.1.1 and Appendix 5, Schedules 16 and 18 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 13 Column: a**

Section 6.1.2 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual Low Income Discount Costs and the amounts collected in rates.

**Schedule Page: 278.1 Line No.: 14 Column: a**

Section 7.1.4 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual recoveries of SIR Costs and the forecast revenue requirements for SIR. In addition, the pre-existing deferred amounts are partially amortized per Section 4.4.1 Appendix 6, Schedule 13 of the Joint Proposal.

**Schedule Page: 278.1 Line No.: 15 Column: a**

NMPC Electric Tariff has a mechanism (PSC No. 220, Rule 46 effective April 2013 per Docket 12-E-0201) that permits the Company to recover from customers costs associated with Legacy power agreements and reconcile the revenues and costs.

**Schedule Page: 278.1 Line No.: 16 Column: a**

Per order 12-E-0136 (dated August 16, 2012), NMPC entered into agreement (dated March 4, 2013) under which it would procure reliability support services from NRG Energy, Inc.'s Dunkirk Power LLC generating station to maintain transmission system reliability in Western New York for an interim period. Up to 57M of electric deferral credits is used to offset RSS costs associated with RSS agreement relating to the Dunkirk plant. Any RSS costs above \$57M relating to the Dunkirk plant will be recovered through a generic RSS surcharge.

**Schedule Page: 278.1 Line No.: 17 Column: a**

In accordance with Rate Case 11-E-0535, the Company allows customers who received the benefit of reduced delivery rates for existing allocations of NYPA EP (New York Power Authority Expansion Power) and RP (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 for future treatment by the Commission and not retained by the company's shareholders.

**Schedule Page: 278.1 Line No.: 18 Column: a**

NMPC Rate Case 09-M-0311, dated June 19, 2009: Provides authorization to defer the

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

difference between total assessment expense (Temporary State Assessment and General Assessment) and the amount collected from customers. Carrying charges should be calculated by applying the corporations' authorized pre-tax rate of return to the net of tax un-recovered Temporary State Assessment payments. The deferred assessment expense and accrued carrying charges are to be recovered through the Temporary State Assessment surcharge or adjustment and reconciliation mechanism over 5 years, 7/1/2009 through 6/30/2014. Temporary State Assessment fees (PSL 18-A) will be reconciled pursuant to PSC 220 Rule 56.

**Schedule Page: 278.1 Line No.: 19 Column: a**

Commission Order in Docket 12-M-0366 required the Company to defer \$335,902 for customers' benefit and the remainder is attributable to negative revenue adjustments pursuant to Section 10 of the Joint Proposal in Docket 12-G-0202.

**Schedule Page: 278.1 Line No.: 20 Column: a**

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.

**Schedule Page: 278.1 Line No.: 21 Column: a**

Section 7.2.1 of the Joint Proposal in Case 12-G-0202 requires the Company to defer the difference between actual economic development discounts and forecast economic development discounts in the revenue requirement.

**Schedule Page: 278.1 Line No.: 22 Column: a**

Section 7.2.2 of the Joint Proposal in Case 12-G-0202 requires the Company to defer the difference between actual economic development grants and forecast economic development grants in the revenue requirement.

**Schedule Page: 278.1 Line No.: 23 Column: a**

Section 6.1.4 of the Joint Proposal in Case 12-E-0201 requires the Company to defer the difference between actual economic development grants and forecast economic development grants in the revenue requirement.

**Schedule Page: 278.1 Line No.: 24 Column: a**

Section 7.2.9 of the Joint Proposal in Case 12-G-0202 requires the Company to defer the difference between actual affordability program spending and forecast affordability program costs in the revenue requirement.

**Schedule Page: 278.1 Line No.: 25 Column: a**

Section 6.2.6 of the Joint Proposal in Case 12-E-0201 requires the Company to defer 80% of the difference between actual property taxes and forecast property taxes in the revenue requirement.

**Schedule Page: 278.1 Line No.: 26 Column: a**

Section 7.2.6 of the Joint Proposal in Case 12-G-0202 requires the Company to defer 80% of the difference between actual property taxes and forecast property taxes in the revenue requirement.

**Schedule Page: 278.1 Line No.: 27 Column: a**

Section 6.2.1 of the Joint Proposal in Docket 12-E-0201 requires the Company to reconcile the amounts of NYPA Expansion Power, Replacement Power and High Load Factor Power discounts forecasted to actual costs.

**Schedule Page: 278.1 Line No.: 28 Column: a**

Section 6.2.2 of the Joint Proposal in Case 12-E-0201 requires the Company to reconcile the forecast costs for Transmission Painting to actual costs.

**Schedule Page: 278.1 Line No.: 29 Column: a**

Section 6.2.2 of the Joint Proposal in Case 12-E-0201 requires the Company to reconcile the forecast costs for Sub-Transmission Painting to actual costs.

**Schedule Page: 278.1 Line No.: 30 Column: a**

Section 6.2.3 of the Joint Proposal in Case 12-E-0201 requires the Company to reconcile the forecast costs for Transmission Footer Inspections to actual costs.

**Schedule Page: 278.1 Line No.: 31 Column: a**

Section 7.2.4 of the Joint Proposal in Case 12-G-0202 requires the Company to defer \$30.113 million to reflect the cash flow effects of the repair tax deduction.

**Schedule Page: 278.1 Line No.: 32 Column: a**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

Section 3.4.1 and Schedule 18 of Appendix 5 of the Joint Proposal in Case 12-E-0201 set the amortization and the proration from the specific accounts to amortize over the rate plan. For simplicity, these amounts have been placed in this account and amortized over the two years.

**Schedule Page: 278.1 Line No.: 33 Column: a**

Section 4.4.1 and Schedule 13 of Appendix 6 of the Joint Proposal in Case 12-G-0202 set the amortization and the proration from the specific accounts to amortize over the rate plan. For simplicity, these amounts have been placed in this account and amortized over the two years.

**Schedule Page: 278.1 Line No.: 34 Column: a**

MFC (Merchant Function Charge) Imbalance surcharges, refunds and carrying charges at other customer capital rate. The MFC is included on the customers bills and recoveries are compared to allowed per PSC. The imbalance is filed with the PSC and collected or refunded from customers April thru March. Tariff PSC 219 Rule 33.

**Schedule Page: 278.1 Line No.: 35 Column: a**

Section 7.1 of the Joint Proposal in Case 12-G-0202 requires the Company to defer interest on regulatory assets and liabilities.

**Schedule Page: 278.1 Line No.: 36 Column: a**

In accordance with Rate Case 04-M-0159 - Proceeding on Motion of the Commission to Examine the Safety of Electric Transmission and Distribution Systems, NMPC 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. Deferral is calculated yearly based on the calendar year.

**ELECTRIC OPERATING REVENUES (Account 400)**

**Attachment 2**

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.
2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total.
3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the 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 added. The -average number of customers means the average of twelve figures at the close of each month.
4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote.
5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)
1	Sales of Electricity		
2	(440) Residential Sales	1,390,268,998	1,264,323,560
3	(442) Commercial and Industrial Sales		
4	Small (or Comm.) (See Instr. 4)	407,356,038	377,380,708
5	Large (or Ind.) (See Instr. 4)	83,042,881	147,484,686
6	(444) Public Street and Highway Lighting	27,516,261	26,326,093
7	(445) Other Sales to Public Authorities		
8	(446) Sales to Railroads and Railways		
9	(448) Interdepartmental Sales		
10	TOTAL Sales to Ultimate Consumers	1,908,184,178	1,815,515,047
11	(447) Sales for Resale	28,144,457	23,956,796
12	TOTAL Sales of Electricity	1,936,328,635	1,839,471,843
13	(Less) (449.1) Provision for Rate Refunds		
14	TOTAL Revenues Net of Prov. for Refunds	1,936,328,635	1,839,471,843
15	Other Operating Revenues		
16	(450) Forfeited Discounts	15,411,468	13,402,846
17	(451) Miscellaneous Service Revenues	2,858,265	2,365,219
18	(453) Sales of Water and Water Power		
19	(454) Rent from Electric Property	14,479,934	17,500,752
20	(455) Interdepartmental Rents		
21	(456) Other Electric Revenues	635,642,935	747,923,771
22	(456.1) Revenues from Transmission of Electricity of Others	194,939,151	120,648,768
23	(457.1) Regional Control Service Revenues		
24	(457.2) Miscellaneous Revenues		
25			
26	TOTAL Other Operating Revenues	863,331,753	901,841,356
27	TOTAL Electric Operating Revenues	2,799,660,388	2,741,313,199

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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**ELECTRIC OPERATING REVENUES (Account 400)**

**Attachment 2**

6. Commercial and industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.)

7. See pages 108-109, Important Changes During Period, for important new territory added and important rate increase or decreases.

8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts.

9. Include unmetered sales. Provide details of such Sales in a footnote.

MEGAWATT HOURS SOLD		AVG.NO. CUSTOMERS PER MONTH		Line No.
Year to Date Quarterly/Annual (d)	Amount Previous year (no Quarterly) (e)	Current Year (no Quarterly) (f)	Previous Year (no Quarterly) (g)	
				1
8,914,956	9,012,097	1,164,691	1,165,012	2
				3
3,155,263	3,224,701	94,303	91,177	4
998,186	3,521,174	569	611	5
84,191	85,592	3,431	3,276	6
				7
				8
				9
13,152,596	15,843,564	1,262,994	1,260,076	10
467,882	505,228	136	136	11
13,620,478	16,348,792	1,263,130	1,260,212	12
				13
13,620,478	16,348,792	1,263,130	1,260,212	14

Line 12, column (b) includes \$ 0 of unbilled revenues.

Line 12, column (d) includes 0 MWH relating to unbilled revenues



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 300 Line No.: 17 Column: b**

Miscellaneous Service Revenue-Electric	2,456,743
Other Electric Revenue	390,700
Other Expense Constr Reimbursement	10,822
<b>Total</b>	<b>2,858,265</b>

**Schedule Page: 300 Line No.: 17 Column: c**

Other Miscellaneous Service Revenue	2,085,332
Miscellaneous Service Revenue - Bad Debt Charges	267,832
Interval Data Services	12,055
<b>Total</b>	<b>2,365,219</b>

**Schedule Page: 300 Line No.: 21 Column: b**

<b>Open Access Revenue - Transmission</b>	
Commercial Transmission	79,594,178
Industrial Transmission	19,419,275
Residential Transmission	26,980,103
Street Lighting Transmission	58,040
JMC Selkirk Phase II	187,500
NYPA	177,238
Supp Agreement O&M	496,268
<b>Open Access Revenue - Distribution</b>	
Commercial Distribution	325,437,894
Residential Distribution	159,212,741
Industrial Distribution	10,669,490
Street Lighting Distribution	30,112,990
Unbilled Distribution Revenue	(6,059,760)
Minor items < \$100,000	3,146
<b>Other Electric Revenue - Miscellaneous</b>	
Sithe O&M Amortization	258,173
Unbilled Transmission Revenue	(2,329,242)
Leasing Account Revenue	1,097,802
Deferrals	(63,222,427)
Commodity True-Ups	(28,808,604)
EDF Funds	(13,463,292)
GRT Revenue	7,857,136
ESCO Third Party Billing	4,081,094
Other Electric Revenues	10,082,558
Revenue Decoupling Mech	31,768,270
Dunkirk Settlement	5,975,809
Other Expense Contributions	12,159,938
Capital Tracker Adjustment	(9,681,553)

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) / /	Year/Period of Report 2014/Q4
FOOTNOTE DATA			

Recharge New York RCD Payment	33,578,170
<b>Total</b>	<b>635,642,935</b>

Schedule Page: 300 Line No.: 21 Column: c

**Open Access Revenue - Transmission**

Commercial Transmission	67,087,463
Industrial Transmission	20,601,655
Residential Transmission	24,105,190
Street Lighting Transmission	55,397
JMC Selkirk Phase II	305,556
NYPA	200,002
Fortistar Oxbow	125,169
TRAC Deferral / Reversal	(9,978,471)
Minor items < \$100,000	206,724

**Open Access Revenue - Distribution**

Commercial Distribution	284,658,354
Residential Distribution	174,416,348
Industrial Distribution	56,661,842
Street Lighting Distribution	29,069,721
Unbilled Distribution Revenue	(3,561,429)
Minor items < \$100,000	-

**Other Electric Revenue - Miscellaneous**

Deferrals	44,879,144
Temporary Rates Reserve	5,300,000
Recharge New York RCD Payment	41,540,004
EDF Discounts	(19,513,897)
Commodity True-Ups	19,376,862
Miscellaneous Revenues	4,184,424
GRT Revenue	8,345,633
ESCO Third Party Billing	4,380,314
Sithe O&M Amortization	258,173
Unbilled Transmission Revenue	(998,642)
NY Capital Reimbursement Reserve	6,192,235
Capital Tracker	(9,974,000)

**Total 747,923,771**

REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)

1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.

Line No.	Description of Service (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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
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30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							Attachment 2
<p>1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date 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," Page 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.</p> <p>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 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	2,318	569,998	1,988	1,166	0.2459	
2	Sch. 220-S.C.1	8,735,860	1,367,045,484	1,157,358	7,548	0.1565	
3	Sch. 220-S.C.1C	163,401	20,346,583	3,650	44,767	0.1245	
4	Sch. 220-S.C.2 Demand	5,679	803,953	85	66,812	0.1416	
5	Sch. 220-S.C.2 Non-Demand	6,790	1,412,709	1,609	4,220	0.2081	
6	Sch. 220-S.C.3	908	90,271	1	908,000	0.0994	
7	Subtotal (Account C440)	8,914,956	1,390,268,998	1,164,691	7,654	0.1559	
8							
9	COMMERCIAL AND INDUSTRIAL						
10	Sch. 214-S.C.1	12,832	2,832,636	3,500	3,666	0.2207	
11	Sch. 220-S.C.2 Demand	1,570,604	208,485,866	21,774	72,132	0.1327	
12	Sch. 220-S.C.2 Non-Demand	367,831	70,150,969	68,540	5,367	0.1907	
13	Sch. 220-S.C.3	1,087,293	118,772,675	929	1,170,391	0.1092	
14	Sch. 220-S.C.3a	468,761	40,900,734	18	26,042,278	0.0873	
15	Sch. 220-S.C.4	303,183	22,837,674	56	5,413,982	0.0753	
16	Sch. 220-S.C.7	77,270	6,769,831	28	2,759,643	0.0876	
17	Sch. 220-S.C.11						
18	Sch. 220-S.C.12	265,675	19,634,534	5	53,135,000	0.0739	
19	PASNY Contracts-NS-1						
20	Special Contracts		14,000	22			
21	Subtotal (Account C442)	4,153,449	490,398,919	94,872	43,780	0.1181	
22							
23	PUBLIC STREET & HIGHWAY:						
24	Sch. 214-S.C.2 Demand	70,798	25,299,838	882	80,270	0.3574	
25	Sch. 214-S.C.3 Non-Demand	2,296	306,657	129	17,798	0.1336	
26	Special Contracts	11,097	1,909,766	2,420	4,586	0.1721	
27	Subtotal (Account C444)	84,191	27,516,261	3,431	24,538	0.3268	
28							
29	Other Revenues						
30	Forfeited discounts - Electric (A		15,411,468				
31	Miscellaneous Service Revenue		2,858,265				
32	Rent from Electric Properties		14,479,934				
33	Other Electric Revenues (AC 456)		635,642,935				
34	Revenues from Trans of Electric		194,939,151				
35	Subtotal - Other Revenues		863,331,753				
36							
37							
38							
39							
40							
41	TOTAL Billed	13,152,596	2,771,515,931	1,262,994	10,414	0.2107	
42	Total Unbilled Rev.(See Instr. 6)	0	0	0	0	0.0000	
43	TOTAL	13,152,596	2,771,515,931	1,262,994	10,414	0.2107	

SALES FOR RESALE (Account 447)

Attachment 2

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 (Page 326-327).

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.

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 (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 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 setter 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 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.

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)	Average Monthly CP Demand (f)
1	Borderline Sales:					
2	Central Hudson Gas & Electric	RQ	NM-41			
3	Central Vermont Public	RQ	NM-254			
4	Delaware County Electric	RQ	NM-256			
5	Pennsylvania Electric (GPU)	RQ	NM-185			
6	New York State Electric & Gas	RQ	NM-37			
7	Rochester Gas & Electric	RQ	NM-44			
8						
9	New York Independent System Operator	OS	ISO-MKT-SVC			
10						
11						
12						
13						
14						
	Subtotal RQ			0	0	0
	Subtotal non-RQ			0	0	0
	<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

## SALES FOR RESALE (Account 447) (Continued)

Attachment 2

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 RQ 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 (9) 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 megawatt hours 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 adjustments, 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.

MegaWatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)	Line No.
	Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)		
					1
103		16,767		16,767	2
22		4,232		4,232	3
4		808		808	4
319		45,458		45,458	5
5,055		639,316		639,316	6
584		81,145		81,145	7
					8
461,795		27,356,731		27,356,731	9
					10
					11
					12
					13
					14
6,087	0	787,726	0	787,726	
461,795	0	27,356,731	0	27,356,731	
467,882	0	28,144,457	0	28,144,457	

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES					Attachment 2
If the amount for previous year is not derived from previously reported figures, explain in footnote.					
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				
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)				
14	Maintenance				
15	(510) Maintenance Supervision and Engineering				
16	(511) Maintenance of Structures				
17	(512) Maintenance of Boiler Plant				
18	(513) Maintenance of Electric Plant				
19	(514) Maintenance of Miscellaneous Steam Plant				
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)				
21	TOTAL Power Production Expenses-Steam Power (Entr Tot lines 13 & 20)				
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)				
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)				
41	TOTAL Power Production Expenses-Nuc. Power (Entr tot lines 33 & 40)				
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)				
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)				
59	TOTAL Power Production Expenses-Hydraulic Power (tot of lines 50 & 58)				

If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of lines 62 thru 66)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant		
73	TOTAL Maintenance (Enter Total of lines 69 thru 72)		
74	TOTAL Power Production Expenses-Other Power (Enter Tot of 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	985,843,321	926,641,460
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of lines 76 thru 78)	985,843,321	926,641,460
80	TOTAL Power Production Expenses (Total of lines 21, 41, 59, 74 & 79)	985,843,321	926,641,460
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	954,566	1,112,355
84			
85	(561.1) Load Dispatch-Reliability	521,404	2,247,449
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	4,089,027	2,591,672
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	3,483,854	4,461,272
89	(561.5) Reliability, Planning and Standards Development	1,324,986	1,742,053
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		952
92	(561.8) Reliability, Planning and Standards Development Services	702,891	647,757
93	(562) Station Expenses	2,842,842	2,030,850
94	(563) Overhead Lines Expenses	4,083,642	3,658,180
95	(564) Underground Lines Expenses	544,509	-448,430
96	(565) Transmission of Electricity by Others		
97	(566) Miscellaneous Transmission Expenses	42,076,831	48,268,768
98	(567) Rents	10,991,431	12,088,047
99	TOTAL Operation (Enter Total of lines 83 thru 98)	71,615,983	78,400,925
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	2,193,457	2,034,008
102	(569) Maintenance of Structures	44,326	385
103	(569.1) Maintenance of Computer Hardware	19,277	84,282
104	(569.2) Maintenance of Computer Software	421,515	1,038,028
105	(569.3) Maintenance of Communication Equipment	3,973	2,996
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	4,490,081	4,097,338
108	(571) Maintenance of Overhead Lines	41,616,388	24,811,973
109	(572) Maintenance of Underground Lines	143,274	116,028
110	(573) Maintenance of Miscellaneous Transmission Plant	1,107,251	900,029
111	TOTAL Maintenance (Total of lines 101 thru 110)	50,039,542	33,085,067
112	TOTAL Transmission Expenses (Total of lines 99 and 111)	121,655,525	111,485,992



If the amount for previous year is not derived from previously reported figures, explain in footnote.

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services	4,920,728	4,554,112
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	4,920,728	4,554,112
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Op Expns (Total 123 and 130)	4,920,728	4,554,112
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	4,694,249	2,447,139
135	(581) Load Dispatching	8,933,753	11,562,482
136	(582) Station Expenses	5,843,725	5,753,967
137	(583) Overhead Line Expenses	11,178,274	9,891,961
138	(584) Underground Line Expenses	5,558,979	3,174,587
139	(585) Street Lighting and Signal System Expenses	711,097	932,124
140	(586) Meter Expenses	10,021,126	11,586,094
141	(587) Customer Installations Expenses	6,457,760	7,336,611
142	(588) Miscellaneous Expenses	49,950,874	49,564,898
143	(589) Rents	1,501,003	1,410,342
144	TOTAL Operation (Enter Total of lines 134 thru 143)	104,850,840	103,660,205
145	Maintenance		
146	(590) Maintenance Supervision and Engineering	112,931	-27,808
147	(591) Maintenance of Structures	1,116,298	951,877
148	(592) Maintenance of Station Equipment	7,640,016	10,770,252
149	(593) Maintenance of Overhead Lines	129,048,024	142,293,966
150	(594) Maintenance of Underground Lines	6,819,833	5,905,458
151	(595) Maintenance of Line Transformers	1,700,695	1,392,072
152	(596) Maintenance of Street Lighting and Signal Systems	3,409,742	3,206,114
153	(597) Maintenance of Meters	349,894	469,541
154	(598) Maintenance of Miscellaneous Distribution Plant	2,662,811	2,344,010
155	TOTAL Maintenance (Total of lines 146 thru 154)	152,860,244	167,305,482
156	TOTAL Distribution Expenses (Total of lines 144 and 155)	257,711,084	270,965,687
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	2,803,909	1,448,154
160	(902) Meter Reading Expenses	2,515,505	5,057,470
161	(903) Customer Records and Collection Expenses	36,884,965	38,696,614
162	(904) Uncollectible Accounts	36,849,778	-2,713,247
163	(905) Miscellaneous Customer Accounts Expenses	538,623	1,158,123
164	TOTAL Customer Accounts Expenses (Total of lines 159 thru 163)	79,592,780	43,647,114

~~Attachment 2~~

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	236,289,199	189,586,916
169	(909) Informational and Instructional Expenses	1,370,307	2,011,989
170	(910) Miscellaneous Customer Service and Informational Expenses		59
171	TOTAL Customer Service and Information Expenses (Total 167 thru 170)	237,659,506	191,598,964
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	1,027,674	1,600,333
176	(913) Advertising Expenses	250,721	34,447
177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of lines 174 thru 177)	1,278,395	1,634,780
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	54,026,932	62,100,085
182	(921) Office Supplies and Expenses	26,106,195	23,465,214
183	(Less) (922) Administrative Expenses Transferred-Credit		
184	(923) Outside Services Employed	57,928,757	52,518,385
185	(924) Property Insurance	801,672	1,630,183
186	(925) Injuries and Damages	21,215,047	10,462,819
187	(926) Employee Pensions and Benefits	99,580,924	157,142,729
188	(927) Franchise Requirements		2
189	(928) Regulatory Commission Expenses	54,717,152	86,189,396
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	297,792	-209,718
192	(930.2) Miscellaneous General Expenses	40,395,536	62,801,466
193	(931) Rents	34,247,290	37,498,818
194	TOTAL Operation (Enter Total of lines 181 thru 193)	389,317,297	493,599,379
195	Maintenance		
196	(935) Maintenance of General Plant	3,790,120	3,558,603
197	TOTAL Administrative & General Expenses (Total of lines 194 and 196)	393,107,417	497,157,982
198	TOTAL Elec Op and Maint Expns (Total 80,112,131,156,164,171,178,197)	2,081,768,756	2,047,686,091

**PURCHASED POWER (Account 555)**  
(Including power exchanges)

~~Attachment 2~~

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3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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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 firm service which meets the definition of RQ service. For all transaction 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.

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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)	Average Monthly CP Demand (f)
1	Non-Associated Utilities					
2	Central Hudson Gas & Elec corp	RQ	NM-42			
3	New York State & Gas Corp	RQ	NM-37			
4	Rochester Gas & Elec Corp	RQ	NM-44			
5						
6	Other Non-Utilities					
7	Denley-Old Generation	LU	NM-342			
8	AHDC Hudson Falls	LU	NM-863			
9	AHDC South Glens Falls	LU	NM-862			
10	Azure Mountain	LU	NM-717			
11	Battenkill Hydro Inc (upper)	LU	NM-410			
12	Lower Beaver Falls	LU	NM-360			
13	Upper Beaver Falls	LU	NM-361			
14	Burrows Hydro	LU	NM-297			
	Total					

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

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1	Burt Dan Power Company	OS	NM-1379			
2	Cellu-Tissue Corp - Natural Dan	LU	NM-294			
3	Chanplain Spinners-Power Co	LU	NM-672			
4	Chittenden Falls	LU	NM-223			
5	Christine Falls	LU	NM-374			
6	Copenhagen-Hydro-High Falls --845"A"	LU	NM-845			
7	Denley-New Generation	LU	NM-341			
8	Dexter Hydro _ HDG - -845 "C"	LU	NM-845			
9	Dianond Island Hydro - -845 "F"	LU	NM-845			
10	Edison Hydroelectric	OS	NM-1671			
11	Empire Hydro	LU	NM-315			
12	Erie Blvd Hydropower L.P.(Hewittville)	LU	NM-277H			
13	Erie Blvd Hydropower L.P.(Unionville)	LU	NM-277U			
14	Finch Paper LLC	SF	NM-1670			
	Total					

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PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

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1	Forestport Hydro	LU	NM-496			
2	Fort Miller Hydro	LU	NM-367			
3	Fortis US Energy (Diana)	LU	NM-1317			
4	FortisUS Energy Corp (Dolgeville)	LU	NM-1316			
5	FortisUS Energy Corp (Moose River)	LU	NM-1210			
6	FortisUS Energy Corp (Phil.Hydro)	LU	NM-1209			
7	Fowler Hydro	LU	NM-196			
8	Gouverneur, Village of	SF	NM-236			
9	Green Island Power Authority	LU	NM-1305			
10	Hailesboro Hydro #3-- 845 "B"	LU	NM-845			
11	Hailesboro Hydro #4 -- 845 "G"	LU	NM-845			
12	Hailesboro Hydro #6 --845 "D"	LU	NM-845			
13	High Dam	LU	NM-805			
14	Hollingsworth & Vose-Upper	LU	NM-797			
	Total					

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PURCHASED POWER (Account 555) (Including power exchanges)					Attachment 2

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1	Hollingswort & Vose-Lower	LU	NM-858			
2	Hollow Dan Hydro	LU	NM-1378			
3	Kinetic Energy LLC	LU	NM-399			
4	Lachute Hydro --420 & 421	LU	NM-420			
5	Lake Algonquin Hydro	LU	NM-458			
6	Little Falls Hydro	LU	NM-307			
7	Middle Falls	SF	NM-548			
8	MT IDA Associates	LU	NM-299			
9	Newport Hydro	LU	NM-484			
10	North Country Community College, Inc.	SF	NM-396			
11	Oakvale Construction LTD.	SF	NM-506			
12	Ogdensburg Hydro	LU	NM-506			
13	Palmer Falls	LU	NM-338			
14	Phoenix Hydro	LU	NM-618			
	Total					

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PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

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1	Port Leyden-Kelpttown Rd	LU	NM-343			
2	Potsdan Water Filtration	OS	NM-395			
3	Pyrites-New Hydro	LU	NM-362			
4	Riverrat Glass & Electric	LU	NM-425			
5	Rock City Falls - Cotterell Paper	OS	NM-477			
6	Sandy Hollow Hydro	OS	NM-383			
7	Stevens and Thompson (Dahowa)	LU	NM-483			
8	Stillwater Hydro	LU	NM-369			
9	Stillwater Hydro	LU	NM-617			
10	Tannery Island Power Company	OS	NM-380			
11	Theresa Hydro --845 "E"	LU	NM-845			
12	Tug Hill Energy, Inc. (Otter Creek)	OS	NM-1376			
13	Union Falls Hydropower LTD Partnership	LU	NM-429			
14	Utica Water Board - Sand Road	OS	NM-669			
	Total					

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1	Utica Water Board - Trenton Falls	OS	NM-670			
2	Valatie Falls Hydro	OS	NM-679			
3	Valley Falls Hydro	LU	NM-368			
4	Victory Mills Hydro	LU	NM-453			
5	Village of Saranac Lake	OS	NM-913			
6	Watertown, City of (Contract Plant)	LU	NM-662			
7	Watervliet Hydro	OS	NM-393			
8	West End Dan	LU	NM-377			
9	Albany Engineering, Inc	LU	NM-1368			
10	WanCO 31 Ltd, A Texas Ltd Partnership	LU	NM-575			
11	Cal Ban Power Corp	OS	NM-1374			
12	General Mills	LU	NM-487			
13	Onondaga Co Resource Recovery	LU	NM-320			
14	Oswego Cty energy Recovery	LU	NM-358			
	Total					



Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

1. 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.

2. 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.

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 (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement 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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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-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.

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)	Average Monthly CP Demand (f)
1	Fortistar North Tonowanda, Inc.(oxbow)	LU	NM-498			
2	US Gypsum Company	LU	NM-1691			
3	Allied Frozen Storage	OS	NM-1607			
4	Burrstone Energy Center (Luke)	LU	NM-1673			
5	Burrstone Energy Center (Utica)	LU	NM-1672			
6	St Elizabeth Medical Center	LU	NM-1756			
7	Stuyvesant Falls Hydro	LU	NM-1764			
8	Sustainable Bioelectric LLC	LU	NM-1796			
9	Village of Potsdam	LU	NM-785			
10						
11	MUNICIPALITIES					
12	Brockton, Village of	RQ				
13	Frankfort Power & Light	RQ				
14	Richmondville Power & Light	RQ				
	Total					

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

1. 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.

2. 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.

3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

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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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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-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.

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)	Average Monthly CP Demand (f)
1	Wellsville, City of	RQ				
2	NYPA - Niagara	LF				
3						
4	WINDMILL GENERATION					
5						
6	FARM WASTE					
7	Zuber Farms	OS				
8	Ridgeline Farms LLC (eff 9/1/05)	OS				
9	Walker Farms	OS				
10	Hans Boxler	OS				
11	TOU Farm Waste	OS				
12						
13	PHOTOVOLTAIC GENERATION					
14						
	Total					

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
PURCHASED POWER (Account 555) (Including power exchanges)			Attachment 2

1. 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.

2. 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.

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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 firm service which meets the definition of RQ service. For all transaction 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 expect that "intermediate-term" means longer than one year but less than five years.

SF - for short-term 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 expect 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-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.

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)	Average Monthly CP Demand (f)
1	ENERGY MARKETERS					
2	Constellation Zone F Swap	OS				
3	Covanta Niagara LP	LF				
4	Nextera Marketing	OS				
5	Exelon Energy	OS				
6	BP Energy	OS				
7	TFS Energy Futures	OS				
8	City of Jamestown	OS				
9	New York ISO		ISO-MKT-SVC			
10	Contellation Nuclear LLC-1	OS				
11						
12						
13						
14						
	Total					

**PURCHASED POWER (Account 555) (Continued)**  
(Including power exchanges)

Attachment 2

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. 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.
5. For requirements RQ purchases and any type of service 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.
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.
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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled 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.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
234				5,024		5,024	2
3,350				383,730		383,730	3
1,352				165,005		165,005	4
							5
							6
2,142				138,630		138,630	7
197,297				16,193,903		16,193,903	8
73,184				6,263,624		6,263,624	9
1,846				79,526		79,526	10
			124	-1,758		-1,634	11
10,309			34,277	327,607		361,884	12
5,815			19,261	178,561		197,822	13
11,151				872,064		872,064	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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PURCHASED POWER(Account 555) (Continued)

Attachment 2

(Including power exchanges)

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. 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.
5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (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.
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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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
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	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
2,171				104,861		104,861	1
2				68		68	2
1,168				85,967		85,967	3
617				74,471		74,471	4
2,486			14,869	175,583		190,452	5
10,447				1,446,398		1,446,398	6
4,883				317,824		317,824	7
11,735				1,633,503		1,633,503	8
6,321				877,911		877,911	9
1,880				79,599		79,599	10
5,018			20,439	194,097		214,536	11
14,426			81,947	645,072		727,019	12
14,370			89,137	626,448		715,585	13
1,985			15,662	167,465		183,127	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

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PURCHASED POWER(Account 555) (Continued)

Attachment 2

(Including power exchanges)

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. 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.
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	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
8,050				400,227		400,227	1
24,268				1,944,078		1,944,078	2
7,080				335,825		335,825	3
13,388				513,765		513,765	4
42,757				2,100,086		2,100,086	5
8,325				479,983		479,983	6
1,758				138,100		138,100	7
455				24,624		24,624	8
35,232				2,292,507		2,292,507	9
4,336				602,693		602,693	10
11,642				1,617,485		1,617,485	11
5,214				725,591		725,591	12
47,779				1,922,615		1,922,615	13
4,657				279,019		279,019	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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PURCHASED POWER(Account 555) (Continued)

Attachment 2

(Including power exchanges)

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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
247				7,143		7,143	1
3,066				152,642		152,642	2
669			3,839	37,927		41,766	3
31,198			139,566	1,951,685		2,091,251	4
1,612			14,888	142,394		157,282	5
56,298				5,785,077		5,785,077	6
13,162			76,472	851,368		927,840	7
7,758			54,810	783,625		838,435	8
7,294			43,252	481,080		524,332	9
				-9		-9	10
1,632				66,367		66,367	11
10,003				545,357		545,357	12
321,309				36,639,746		36,639,746	13
11,575				1,065,496		1,065,496	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

Attachment 2

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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.
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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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
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MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
14,860				965,912		965,912	1
3,084				181,831		181,831	2
29,098				1,892,217		1,892,217	3
2,212				122,808		122,808	4
85				2,992		2,992	5
1,496				70,296		70,296	6
14,286			277,118	1,244,198		1,521,316	7
7,538				580,398		580,398	8
13,143				1,300,228		1,300,228	9
9,144				409,170		409,170	10
7,495				1,041,981		1,041,981	11
1,324				60,386		60,386	12
13,406			82,000	499,724		581,724	13
420			2,395	15,477		17,872	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	



Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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PURCHASED POWER(Account 555) (Continued)

Attachment 2

(Including power exchanges)

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. 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.

5. For requirements RQ purchases and any type of service involving demand charges imposed on a monnthly (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.

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.

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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.

8. The data in column (g) through (m) must be totalled 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.

9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
1,596			7,704	73,711		81,415	1
464				25,589		25,589	2
8,178				462,410		462,410	3
5,706			51,916	380,023		431,939	4
496			2,768	27,313		30,081	5
11,872				2,138,179		2,138,179	6
3,266				211,946		211,946	7
24,272			125,784	1,152,191		1,277,975	8
16,869				1,066,623		1,066,623	9
5,158			28,833	257,009		285,842	10
56				3,534		3,534	11
436			17,263	26,511		43,774	12
187,600			1,207,458	7,887,633		9,095,091	13
5,116			33,824	270,079		303,903	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

Attachment 2

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. 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.
5. For requirements RQ purchases and any type of service 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.
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.
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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled 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.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
39,815			2,560,432	3,901,772		6,462,204	1
903			3,602	51,473		55,075	2
66			491	5,645		6,136	3
2,661			12,190	167,301		179,491	4
146			910	8,334		9,244	5
580				53,558		53,558	6
10,616				846,492		846,492	7
394				36,331		36,331	8
1,227				40,580		40,580	9
							10
							11
16				1,140		1,140	12
295				32,809		32,809	13
66				8,446		8,446	14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

Attachment 2

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. 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.
5. For requirements RQ purchases and any type of service 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.
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.
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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
8. The data in column (g) through (m) must be totalled 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.
9. Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
12				1,302		1,302	1
192,136				9,388,084		9,388,084	2
							3
3				160		160	4
							5
							6
				-53,095		-53,095	7
498				25,533		25,533	8
				-102,944		-102,944	9
				-16,928		-16,928	10
419				17,076		17,076	11
							12
1,012				58,804		58,804	13
							14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

PURCHASED POWER (Account 555) (Continued)  
(Including power exchanges)

Attachment 2

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.

- 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.
- For requirements RQ purchases and any type of service 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.
- 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.
- 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 (l) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote.
- The data in column (g) through (m) must be totalled 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.
- Footnote entries as required and provide explanations following all required data.

MegaWatt Hours Purchased (g)	POWER EXCHANGES		COST/SETTLEMENT OF POWER				Line No.
	MegaWatt Hours Received (h)	MegaWatt Hours Delivered (i)	Demand Charges (\$) (j)	Energy Charges (\$) (k)	Other Charges (\$) (l)	Total (j+k+l) of Settlement (\$) (m)	
							1
				-47,938,505		-47,938,505	2
				248,579		248,579	3
			8,140,000			8,140,000	4
			1,180,000			1,180,000	5
			1,212,000			1,212,000	6
					46,008	46,008	7
					185,023	185,023	8
12,452,427			155,488,269	750,900,699		906,388,968	9
				-18,405,904		-18,405,904	10
							11
							12
							13
							14
14,156,921			171,043,500	814,568,790	231,031	985,843,321	

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1)**  
 (Including transactions referred to as 'wheeling')

Attachment 2

1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter.

2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c).

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)

4. In column (d) 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.

Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)
1	New York Power Authority (TSC)	New York Power Authority	NYPA NYS Municipal Customers	OS
2	New York Power Authority	New York Power Authority	Niagara Frontier Transit Authorit	OLF
3	New York Power Authority	New York Power Authority	NYPA NYS Municipal Customers	OLF
4	New York Power Authority	New York Power Authority	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	Long Island Power Authority	New York Power Authority	Long Island Power Authority	OLF
8	Long Island Power Authority	Long Island Power Authority	Long Island Power Authority	OLF
9	New York State Gas & Electric	New York State Electric & Gas	New York State Electric & Gas	OLF
10	City of Watertown	City - Watertown	City - Watertown	OLF
11	Selkirk Co-Generation	Selkirk Co-Generation	Consolidated Edison	OLF
12	Sithe Independence, LP	Sithe Independence, LP	Consolidated Edison	OLF
13	Indeck	Indeck	Consolidated Edison	OLF
14	Municipal Wheels/Open Access Transm	Various	various	OS
15	Rochester Gas & Elect Trans.Capacity Chg	Various	Various	OLF
16	Indep Serv Operator External Transaction	Various	Various	OS
17	NY Municpal Power Auth, Villages &	Various	Various	OS
18	New York Power Authority	New York Power Authority	New York Power Authority	OS
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
	<b>TOTAL</b>			

**TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456)(Continued)** **Attachment 2**  
(Including transactions referred to as 'wheeling')

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.

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.

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.

8. Report in column (i) and (j) the total megawatthours received and delivered.

FERC Rate Schedule of 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.
				MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	
NYISO OATT	Various	NYPA NYS Municipal		658,974	658,974	1
136	Various	Nlagara Frontier TA	1			2
18	Various	NYPA NYS Municipal	8			3
180	Various	Crescent Visher Jar				4
141	Nine Mile 2 Station	Central Hudson Gas	103			5
55	North Catskill	North Catskill				6
142	Fitzpatrick	Consolidated Edison	124			7
142	Nine Mile 2 Station	Consolidated Edison	206			8
165	Various	Various	464			9
174	Watertown Hydro	Watertown Municipal		12,172	12,172	10
171	Selkirk Station	Consolidated Edison	270			11
178	Sithe Station	Consolidated Edison	853			12
175	Indeck Station	Consolidated Edison	129			13
Various	Various	Various				14
178	Various	Various				15
NYISO OATT	Various	Various		479,391	479,391	16
NYISO OATT	Not Applicable	Various		2,183,228	2,183,228	17
NYISO OATT	Edic Substation	Edic Substation				18
						19
						20
						21
						22
						23
						24
						25
						26
						27
						28
						29
						30
						31
						32
						33
						34
			2,158	3,333,765	3,333,765	

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456) (Continued)

Attachment 2

(Including transactions referred to as 'wheeling')

9. In column (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 (11011) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.

10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively.

11. Footnote entries and provide explanations following all required data.

REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS				
Demand Charges (\$) (k)	Energy Charges (\$) (l)	(Other Charges) (\$) (m)	Total Revenues (\$) (k+l+m) (n)	Line No.
		3,998,158	3,998,158	1
10,640			10,640	2
		20,029	20,029	3
				4
2,175,360			2,175,360	5
		195,300	195,300	6
2,999,040			2,999,040	7
4,350,720			4,350,720	8
9,354,240			9,354,240	9
		77,693	77,693	10
3,801,600			3,801,600	11
15,713,397			15,713,397	12
2,724,480			2,724,480	13
				14
319,896			319,896	15
		2,907,426	2,907,426	16
		13,624,418	13,624,418	17
		1,817,170	1,817,170	18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28
				29
				30
				31
				32
				33
				34
41,449,373	0	22,640,194	64,089,567	

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report 2014/Q4
Niagara Mohawk Power Corporation			
FOOTNOTE DATA			

**Schedule Page: 328 Line No.: 1 Column: a**

TSC- Transmission Service Charge

**Schedule Page: 328 Line No.: 1 Column: c**

New York Power Authority New York State

**Schedule Page: 328 Line No.: 1 Column: e**

New York Independent System Operator Open Access Transmission Tariff

**Schedule Page: 328 Line No.: 1 Column: g**

New York Power Authority New York State

**Schedule Page: 328 Line No.: 1 Column: m**

Transmission Service Charges

**Schedule Page: 328 Line No.: 2 Column: a**

Contract moved to Distribution August 2014

**Schedule Page: 328 Line No.: 3 Column: c**

New York Power Authority New York State

**Schedule Page: 328 Line No.: 3 Column: g**

New York Power Authority New York State

**Schedule Page: 328 Line No.: 3 Column: m**

Grandfathered Wheeling Charges

**Schedule Page: 328 Line No.: 4 Column: a**

Expired Contract 2013

**Schedule Page: 328 Line No.: 6 Column: m**

Grandfathered Wheeling Charges

**Schedule Page: 328 Line No.: 10 Column: m**

Grandfathered Wheeling Charges

**Schedule Page: 328 Line No.: 11 Column: a**

Contract expired September 2014

**Schedule Page: 328 Line No.: 12 Column: a**

Contract Expired November 2014

**Schedule Page: 328 Line No.: 14 Column: a**

Expired Contract 2013

**Schedule Page: 328 Line No.: 14 Column: k**

expired contract

**Schedule Page: 328 Line No.: 16 Column: e**

New York Independent System Operator Open Access Transmission Tariff

**Schedule Page: 328 Line No.: 16 Column: m**

Transmission Service Charges

**Schedule Page: 328 Line No.: 17 Column: e**

New York Independent System Operator Open Access Transmission Tariff

**Schedule Page: 328 Line No.: 17 Column: m**

Transmission Service Charge

**Schedule Page: 328 Line No.: 18 Column: e**

New York Independent System Operator Open Access Transmission Tariff

**Schedule Page: 328 Line No.: 18 Column: m**

NMPC Gas Tariff has a mechanism (PSC No. 219, Rule 26 Effective April 2013 per case 12-G-0202) that permits the company to share certain revenue variances with customers.



Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

Attachment 2

- Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
- Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
- 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.
- 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.
- In column (d) report the revenue amounts as shown on bills or vouchers.
- Report in column (e) the total revenues distributed to the entity listed in column (a).

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	49,553,444	118,295,939
2	Niagara Mohawk Congestion Revenue	FNS	NYISO OATT		
3	Niagara Mohawk Congestion Balancing	FNS	NYISO OATT	( 5,133,163)	115,298
4	Niagara Mohawk TCC Monthly Revenue	FNS	NYISO OATT	10,152,088	12,438,347
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40	TOTAL			54,572,369	130,849,584

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

**Schedule Page: 331 Line No.: 1 Column: a**

TCC - Transmission Congestion Contract

**Schedule Page: 331 Line No.: 1 Column: c**

NYISO New York Independent System Operator

**Schedule Page: 331 Line No.: 2 Column: c**

NYISO New York Independent System Operator

**Schedule Page: 331 Line No.: 3 Column: c**

NYISO New York Independent System Operator

**Schedule Page: 331 Line No.: 4 Column: a**

TCC - Transmission Congestion Contract

**Schedule Page: 331 Line No.: 4 Column: c**

NYISO New York Independent System Operator

TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565) (Including transactions referred to as "wheeling")	Attachment 2
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- Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter.
- 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 quarter reported.
- 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 column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service.
- Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report 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 in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered.
- Enter "TOTAL" in column (a) as the last line.
- 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			
			Megawatt-hours Received (c)	Megawatt-hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
	TOTAL							

Name of Respondent Magnum 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) / /	Year/Period of Report End of 2014/Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)					Attachment 2
Line No.	Description (a)				Amount (b)
1	Industry Association Dues				
2	Nuclear Power Research Expenses				
3	Other Experimental and General Research Expenses				3,640
4	Pub & Dist Info to Stkhldrs...expn servicing outstanding Securities				
5	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000				435,139
6	Research and Development Activities				2,125,982
7	Environmental Activities Expenses				42,298,476
8	Dues and Subscriptions				
9	Economic Development Activities				-5,072,596
10	Corporate Matters				604,895
11					
12					
13					
14					
15					
16					
17					
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20					
21					
22					
23					
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45					
46	TOTAL				40,395,536

<b>DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Account 403, 404, 405)</b> (Except amortization of aquisition adjustments)	<b>Attachment 2</b>
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1. 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).

2. Report in Section 8 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.

3. 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 sub-account used.

In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing 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.

4. 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 (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant				154,662	154,662
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional	32,458				32,458
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	45,129,693		377,279		45,506,972
8	Distribution Plant	115,042,785		398,702		115,441,487
9	Regional Transmission and Market Operation					
10	General Plant	8,253,055				8,253,055
11	Common Plant-Electric	13,057,163				13,057,163
12	TOTAL	181,515,154		775,981	154,662	182,445,797

B. Basis for Amortization Charges		
404 Depreciation Rate:		
Description	Depreciation Base (000's)	Depreciation Rate:
35040	28,802	1.31%
36015	15,881	1.33%
36025	16,604	1.33%
405 Depreciation Rate:		
Description	Depreciation Base	Depreciation Rate
30200	3,123	4.95%
*Corrected		

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Attachment 2							
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)
12	Intangible Plant						
13	302	6,358					
14	Subtotal	6,358					
15	330 Hyd Prod land	8					
16	Subtotal	8					
17	Transmission:						
18	350	99,279	75.00	1.00	1.32	H5	40.53
19	352	34,381	65.00	-35.00	2.08	H3	43.02
20	353	829,599	45.00	-10.00	2.44	H0.5	
21	353.1	3,152	45.00	-10.00	2.44	H0.5	37.23
22	353.55	50,779	30.00	-2.00	3.40	S3	10.05
23	354	119,972	70.00	-20.00	1.71	H4	36.45
24	355	645,187	65.00	-30.00	2.00	H4	47.10
25	356						
26	356.10	192,676	75.00	-20.00	1.60	H2	55.32
27	356.20	254,981	75.00	-20.00	1.60	H2	
28	357.1	10,483	75.00		1.33	H4	48.94
29	357.2	28,882	75.00		1.33	H4	
30	358	126,889	75.00	-12.00	1.49	R3	31.62
31	359	2,339	75.00		1.33	H4	66.92
32	Subtotal	2,398,599					
33							
34	Distribution:						
35	360	25,544	75.00		1.33	H5	68.52
36	360.25	16,604	75.00		1.33	H5	
37	361	41,867	75.00	-25.00	1.67	R1.5	46.15
38	362	561,939	60.00	-10.00	1.83	H2	
39	362.1	2,677	60.00	-10.00	1.83	H2	46.80
40	362.55	39,502	30.00	1.00	3.33	S3	10.14
41	364	1,060,939	65.00	-5.00	1.62	R1.5	51.40
42	365	1,133,363	50.00	-25.00	2.50	R4	34.75
43	366.1	94,657	75.00	-10.00	1.47	H4	51.35
44	366.2	75,750	75.00	-10.00	1.47	H4	
45	367.1	553,059	75.00	-15.00	1.53	R3	36.63
46	368.1	50,582	45.00	-20.00	2.67	H0.5	28.36
47	368.2	538,729	45.00	-20.00	2.67	H0.5	
48	368.3	302,713	45.00	-20.00	2.67	R1.5	23.89
49	369.10	314,252	50.00	-30.00	2.60	H4	32.45
50	369.20	9,684	75.00	-1.00	1.35	H4	50.76

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Attachment 2							
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)
12	369.21	137,840	75.00	-5.00	1.40	H2.5	62.10
13	370.10	54,767	20.00	-25.00	6.25	H0.5	17.78
14	370.20	32,934	20.00	-25.00	6.25	H0.5	17.76
15	370.3	10,527	20.00	-1.00	5.05	H3	14.73
16	370.35	31,799	20.00	-1.00	5.05	H3	13.80
17	371	7,762	40.00	-40.00	3.50	H1.5	28.61
18	373.1	84,967	50.00	-30.00	2.60	H1.5	37.54
19	373.2	156,840	70.00	-30.00	1.86	H1	60.62
20	374						
21	Subtotal	5,339,297					
22							
23	General:						
24	389	2,341					
25	390	95,803	55.00	-10.00	2.00	H0.5	32.88
26	391	5,053	22.00		4.55	SQ	9.08
27	391.10	2,917	22.00		4.55	SQ	9.08
28	391.20	2,280	5.00		20.00	SQ	2.18
29	392	56					
30	393	2,143	22.00		4.55	SQ	8.89
31	394	4,827	22.00		4.55	SQ	
32	394.10	6,369	22.00		4.55	SQ	10.32
33	394.20	48,625	22.00		4.55	SQ	
34	395	24,214	22.00		4.55	SQ	7.50
35	395.1	44	22.00		4.55	SQ	
36	396	279	22.00		4.55	SQ	
37	397.2	50,472	22.00		4.55	SQ	1.84
38	397.3	8,155	8.00		12.50	SQ	10.71
39	397.4	32	22.00		4.55	SQ	
40	397.5	6,682	22.00		4.55	SQ	
41	397.6	8,859	22.00		4.55	SQ	
42	398	9,022	22.00		4.55	SQ	17.13
43	398.1	468	22.00		4.55	SQ	
44	398.55	487	22.00		4.55	SQ	
45	398.56	39,949	22.00		4.55	SQ	
46	Subtotal	319,077					
47	ARO						
48	399.1	779					
49	Subtotal	779					
50	Total	8,064,118					

1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party.

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.

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 Expense for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)
1	public service commission of the state of				
2	New York:				-35,038,149
3					
4	expense of the New York public service				
5	commission in accordance with 18-A of the				
6	public service law:	74,998,494		74,998,494	
7					
8					
9	MISCELLANEOUS:				
10					
11	miscellaneous FERC and PSC expenses relating				
12	to permit fees, regulatory requirements, legal				
13	fees, environmental activities, and other				
14	various matters:		1,145,711	1,145,711	
15					
16					
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46	TOTAL	74,998,494	1,145,711	76,144,205	-35,038,149



REGULATORY COMMISSION EXPENSES (Continued)		Attachment 2
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			
CURRENTLY CHARGED 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
			928			-33,547,754	2
							3
							4
							5
electric	928	53,743,448					6
gas	928	21,255,046					7
							8
							9
							10
							11
							12
							13
electric	928	973,704					14
gas	928	172,007					15
							16
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		76,144,205	928			-33,547,754	46

RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES	Attachment 2
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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 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).

2. Indicate in column (a) the applicable classification, as shown below:

Classifications:

A. Electric R, D & D Performed Internally:

(1) Generation

a. hydroelectric

i. Recreation fish and wildlife

ii Other hydroelectric

b. Fossil-fuel steam

c. Internal combustion or gas turbine

d. Nuclear

e. Unconventional generation

f. Siting and heat rejection

(2) Transmission

a. Overhead

b. Underground

(3) Distribution

(4) Regional Transmission and Market Operation

(5) Environment (other than equipment)

(6) Other (Classify and include items in excess of \$50,000.)

(7) Total Cost Incurred

B. Electric, R, D & D Performed Externally:

(1) Research Support to the electrical Research Council or the Electric Power Research Institute

Line No.	Classification (a)	Description (b)
1		
2	(6) Other	R&D Related Activities
3		
4		
5		R&D Operations
6		\$38,599 in Transmission - Internal
7		\$219,897 in Transmission - External
8		
9		
10		
11		
12		
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Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES (Continued)							Attachment 2
(2) Research Support to Edison Electric Institute (3) Research Support to Nuclear Power Groups (4) Research Support to Others (Classify) (5) Total Cost Incurred 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 \$50,000 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. 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) 5. Show in column (g) the total unamortized accumulating 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. 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." 7. Report separately research and related testing facilities operated by the respondent.							
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		
332,943	1,793,039	930.2	2,125,982		2		
					3		
					4		
					5		
					6		
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Attachment 2

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			
4	Transmission	13,089,496		
5	Regional Market			
6	Distribution	70,039,478		
7	Customer Accounts	21,053,013		
8	Customer Service and Informational	9,606,816		
9	Sales	1,049,776		
10	Administrative and General	54,026,932		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	168,865,511		
12	Maintenance			
13	Production			
14	Transmission	8,547,115		
15	Regional Market			
16	Distribution	62,275,612		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	70,822,727		
19	Total Operation and Maintenance			
20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)	21,636,611		
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)	132,315,090		
24	Customer Accounts (Transcribe from line 7)	21,053,013		
25	Customer Service and Informational (Transcribe from line 8)	9,606,816		
26	Sales (Transcribe from line 9)	1,049,776		
27	Administrative and General (Enter Total of lines 10 and 17)	54,026,932		
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	239,688,238		239,688,238
29	Gas			
30	Operation			
31	Production-Manufactured Gas			
32	Production-Nat. Gas (Including Expl. and Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission	10,555		
36	Distribution	13,002,132		
37	Customer Accounts	4,627,147		
38	Customer Service and Informational	2,991,703		
39	Sales	724,240		
40	Administrative and General	13,588,017		
41	TOTAL Operation (Enter Total of lines 31 thru 40)	34,943,794		
42	Maintenance			
43	Production-Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			

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DISTRIBUTION OF SALARIES AND WAGES (Continued)					Attachment 2
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll charged for Clearing Accounts (c)	Total (d)	
48	Distribution	12,989,231			
49	Administrative and General				
50	TOTAL Maint. (Enter Total of lines 43 thru 49)	12,989,231			
51	Total Operation and Maintenance				
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)				
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,				
54	Other Gas Supply (Enter Total of lines 33 and 45)				
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru				
56	Transmission (Lines 35 and 47)	10,555			
57	Distribution (Lines 36 and 48)	25,991,363			
58	Customer Accounts (Line 37)	4,627,147			
59	Customer Service and Informational (Line 38)	2,991,703			
60	Sales (Line 39)	724,240			
61	Administrative and General (Lines 40 and 49)	13,588,017			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)	47,933,025	785,788	48,718,813	
63	Other Utility Departments				
64	Operation and Maintenance				
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	287,621,263	785,788	288,407,051	
66	Utility Plant				
67	Construction (By Utility Departments)				
68	Electric Plant	122,115,016	5,066,990	127,182,006	
69	Gas Plant	30,744,946	1,229,726	31,974,672	
70	Other (provide details in footnote):				
71	TOTAL Construction (Total of lines 68 thru 70)	152,859,962	6,296,716	159,156,678	
72	Plant Removal (By Utility Departments)				
73	Electric Plant	760,043	141	760,184	
74	Gas Plant	97,026		97,026	
75	Other (provide details in footnote):				
76	TOTAL Plant Removal (Total of lines 73 thru 75)	857,069	141	857,210	
77	Other Accounts (Specify, provide details in footnote):				
78	Other Work in Progress (174)	1,527,385	233	1,527,618	
79					
80					
81					
82					
83	Misc Income Deductions	1,032,908		1,032,908	
84					
85					
86					
87					
88					
89					
90					
91					
92					
93					
94					
95	TOTAL Other Accounts	2,560,293	233	2,560,526	
96	TOTAL SALARIES AND WAGES	443,898,587	7,082,878	450,981,465	

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) / /		Year/Period of Report Attachment 2 End of 2014/Q4																																																																																																																																																																																																									
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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)	423,925,125	106,804,477	116,325,674	111,610,219
3	Net Sales (Account 447)	( 6,925,985)	( 4,172,137)	( 4,388,598)	( 3,478,529)
4	Transmission Rights				
5	Ancillary Services	3,941,863	5,356,393	4,285,024	4,662,127
6	Other Items (list separately)				
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45					
46	TOTAL	420,941,003	107,988,733	116,222,100	112,793,817



~~Attachment 2~~

**MONTHLY TRANSMISSION SYSTEM PEAK LOAD**

Attachment 2

(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.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Columns (c ) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(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.

NAME OF SYSTEM: Niagara Mohawk

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
1	January	8,112	7	18	5,301	662	2,149			
2	February	7,784	27	19	5,060	575	2,149			
3	March	7,668	3	20	4,971	548	2,149			
4	Total for Quarter 1	23,564			15,332	1,785	6,447			
5	April	6,876	15	21	4,214	513	2,149			
6	May	7,209	27	16	4,553	471	2,185			
7	June	8,267	30	17	5,622	460	2,185			
8	Total for Quarter 2	22,352			14,389	1,444	6,519			
9	July	8,578	1	16	5,963	430	2,185			
10	August	7,722	26	17	5,397	410	1,915			
11	September	8,042	5	17	5,749	378	1,915			
12	Total for Quarter 3	24,342			17,109	1,218	6,015			
13	October	6,672	14	20	4,421	336	1,915			
14	November	7,246	18	18	4,859	508	1,879			
15	December	6,480	9	18	4,940	514	1,026			
16	Total for Quarter 4	20,398			14,220	1,358	4,820			
17	Total Year to Date/Year	90,656			61,050	5,805	23,801			

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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MONTHLY ISO/RTO TRANSMISSION SYSTEM PEAK LOAD

Attachment 2

(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.

(2) Report on Column (b) by month the transmission system's peak load.

(3) Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b).

(4) Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f).

(5) Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).

NAME OF SYSTEM:										
Line No.	Month	Monthly Peak MW - Total	Day of Monthly Peak	Hour of Monthly Peak	Imports into ISO/RTO	Exports from ISO/RTO	Through and Out Service	Network Service Usage	Point-to-Point Service Usage	Total Usage
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	January									
2	February									
3	March									
4	Total for Quarter 1									
5	April									
6	May									
7	June									
8	Total for Quarter 2									
9	July									
10	August									
11	September									
12	Total for Quarter 3									
13	October									
14	November									
15	December									
16	Total for Quarter 4									
17	Total Year to Date/Year									

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
Attachment 2							
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)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)		
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY			
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	13,152,596		
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	6,087		
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	461,795		
5	Hydro-Conventional		25	Energy Furnished Without Charge			
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	21,378		
7	Other		27	Total Energy Losses	515,065		
8	Less Energy for Pumping		28	TOTAL (Enter Total of Lines 22 Through 27) (MUST EQUAL LINE 20)	14,156,921		
9	Net Generation (Enter Total of lines 3 through 8)						
10	Purchases	14,156,921					
11	Power Exchanges:						
12	Received						
13	Delivered						
14	Net Exchanges (Line 12 minus line 13)						
15	Transmission For Other (Wheeling)						
16	Received	3,333,765					
17	Delivered	3,333,765					
18	Net Transmission for Other (Line 16 minus line 17)						
19	Transmission By Others Losses						
20	TOTAL (Enter Total of lines 9, 10, 14, 18 and 19)	14,156,921					

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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MONTHLY PEAKS AND OUTPUT

Attachment 2

1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system.
2. Report in column (b) by month the system's output in Megawatt hours for each month.
3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales.
4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system.
5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).

NAME OF SYSTEM: Niagara Mohawk							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirements Sales for Resale & Associated Losses (c)	MONTHLY PEAK			
				Megawatts (See Instr. 4) (d)	Day of Month (e)	Hour (f)	
29	January	1,396,391	57,685	5,963	7	18	
30	February	1,291,179	33,931	5,634	27	19	
31	March	1,260,332	30,691	5,518	3	20	
32	April	964,490	45,482	4,726	15	21	
33	May	1,020,950	55,365	5,023	27	16	
34	June	1,159,369	48,741	6,081	30	17	
35	July	1,306,495	35,596	6,392	1	16	
36	August	1,224,888	37,032	5,807	26	17	
37	September	1,095,549	32,806	6,127	5	17	
38	October	1,037,214	33,355	4,757	14	20	
39	November	1,153,637	34,517	5,366	18	18	
40	December	1,246,427	40,347	5,453	9	18	
41	TOTAL	14,156,921	485,548				

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mct. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name: (b)	Plant Name: (c)
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear		
2	Type of Constr (Conventional, Outdoor, Boiler, etc)		
3	Year Originally Constructed		
4	Year Last Unit was Installed		
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	0.00	0.00
6	Net Peak Demand on Plant - MW (60 minutes)	0	0
7	Plant Hours Connected to Load	0	0
8	Net Continuous Plant Capability (Megawatts)	0	0
9	When Not Limited by Condenser Water	0	0
10	When Limited by Condenser Water	0	0
11	Average Number of Employees	0	0
12	Net Generation, Exclusive of Plant Use - KWh	0	0
13	Cost of Plant: Land and Land Rights	0	0
14	Structures and Improvements	0	0
15	Equipment Costs	0	0
16	Asset Retirement Costs	0	0
17	Total Cost	0	0
18	Cost per KW of Installed Capacity (line 17/5) Including	0	0
19	Production Expenses: Oper, Supv, & Engr	0	0
20	Fuel	0	0
21	Coolants and Water (Nuclear Plants Only)	0	0
22	Steam Expenses	0	0
23	Steam From Other Sources	0	0
24	Steam Transferred (Cr)	0	0
25	Electric Expenses	0	0
26	Misc Steam (or Nuclear) Power Expenses	0	0
27	Rents	0	0
28	Allowances	0	0
29	Maintenance Supervision and Engineering	0	0
30	Maintenance of Structures	0	0
31	Maintenance of Boiler (or reactor) Plant	0	0
32	Maintenance of Electric Plant	0	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0	0
34	Total Production Expenses	0	0
35	Expenses per Net KWh	0.0000	0.0000
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)		
37	Unit (Coal-tons/Oil-barrel/Gas-mcf/Nuclear-indicate)		
38	Quantity (Units) of Fuel Burned	000000	000000
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	000000	000000
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	0.000000	0.000000
41	Average Cost of Fuel per Unit Burned	0.000000	0.000000
42	Average Cost of Fuel Burned per Million BTU	0.000000	0.000000
43	Average Cost of Fuel Burned per KWh Net Gen	0.000000	0.000000
44	Average BTU per KWh Net Generation	0.000000	0.000000

Attachment 2

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)(Continued)

9. Items under Cost of Plant are based on U. S. of A. Accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.

Plant Name: (d)	Plant Name: (e)	Plant Name: (f)	Line No.
			1
			2
			3
			4
0.00	0.00	0.00	5
0	0	0	6
0	0	0	7
0	0	0	8
0	0	0	9
0	0	0	10
0	0	0	11
0	0	0	12
0	0	0	13
0	0	0	14
0	0	0	15
0	0	0	16
0	0	0	17
0	0	0	18
0	0	0	19
0	0	0	20
0	0	0	21
0	0	0	22
0	0	0	23
0	0	0	24
0	0	0	25
0	0	0	26
0	0	0	27
0	0	0	28
0	0	0	29
0	0	0	30
0	0	0	31
0	0	0	32
0	0	0	33
0	0	0	34
0.0000	0.0000	0.0000	35
			36
			37
0	0	0	38
0	0	0	39
0.000	0.000	0.000	40
0.000	0.000	0.000	41
0.000	0.000	0.000	42
0.000	0.000	0.000	43
0.000	0.000	0.000	44

Name of Respondent Received: 07/27/2015 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) / /		Year/Period of Report End of 2014/Q4	
Attachment 2							
HYDROELECTRIC GENERATING PLANT STATISTICS (Large Plants)							
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant.							
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: (b)	FERC Licensed Project No. 0 Plant Name: (c)				
1	Kind of Plant (Run-of-River or Storage)						
2	Plant Construction type (Conventional or Outdoor)						
3	Year Originally Constructed						
4	Year Last Unit was Installed						
5	Total installed cap (Gen name plate Rating in MW)	0.00	0.00				
6	Net Peak Demand on Plant-Megawatts (60 minutes)	0	0				
7	Plant Hours Connect to Load	0	0				
8	Net Plant Capability (in megawatts)						
9	(a) Under Most Favorable Oper Conditions	0	0				
10	(b) Under the Most Adverse Oper Conditions	0	0				
11	Average Number of Employees	0	0				
12	Net Generation, Exclusive of Plant Use - Kwh	0	0				
13	Cost of Plant						
14	Land and Land Rights	0	0				
15	Structures and Improvements	0	0				
16	Reservoirs, Dams, and Waterways	0	0				
17	Equipment Costs	0	0				
18	Roads, Railroads, and Bridges	0	0				
19	Asset Retirement Costs	0	0				
20	TOTAL cost (Total of 14 thru 19)	0	0				
21	Cost per KW of Installed Capacity (line 20 / 5)	0.0000	0.0000				
22	Production Expenses						
23	Operation Supervision and Engineering	0	0				
24	Water for Power	0	0				
25	Hydraulic Expenses	0	0				
26	Electric Expenses	0	0				
27	Misc Hydraulic Power Generation Expenses	0	0				
28	Rents	0	0				
29	Maintenance Supervision and Engineering	0	0				
30	Maintenance of Structures	0	0				
31	Maintenance of Reservoirs, Dams, and Waterways	0	0				
32	Maintenance of Electric Plant	0	0				
33	Maintenance of Misc Hydraulic Plant	0	0				
34	Total Production Expenses (total 23 thru 33)	0	0				
35	Expenses per net KWh	0.0000	0.0000				





PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants)		
1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings) 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number. 3. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on line 8 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses."		
Line No.	Item  (a)	FERC Licensed Project No. Plant Name:  (b)
1	Type of Plant Construction (Conventional or Outdoor)	
2	Year Originally Constructed	
3	Year Last Unit was Installed	
4	Total installed cap (Gen name plate Rating in MW)	
5	Net Peak Demand on Plant-Megawatts (60 minutes)	
6	Plant Hours Connect to Load While Generating	
7	Net Plant Capability (in megawatts)	
8	Average Number of Employees	
9	Generation, Exclusive of Plant Use - Kwh	
10	Energy Used for Pumping	
11	Net Output for Load (line 9 - line 10) - Kwh	
12	Cost of Plant	
13	Land and Land Rights	
14	Structures and Improvements	
15	Reservoirs, Dams, and Waterways	
16	Water Wheels, Turbines, and Generators	
17	Accessory Electric Equipment	
18	Miscellaneous Powerplant Equipment	
19	Roads, Railroads, and Bridges	
20	Asset Retirement Costs	
21	Total cost (total 13 thru 20)	
22	Cost per KW of installed cap (line 21 / 4)	
23	Production Expenses	
24	Operation Supervision and Engineering	
25	Water for Power	
26	Pumped Storage Expenses	
27	Electric Expenses	
28	Misc Pumped Storage Power generation Expenses	
29	Rents	
30	Maintenance Supervision and Engineering	
31	Maintenance of Structures	
32	Maintenance of Reservoirs, Dams, and Waterways	
33	Maintenance of Electric Plant	
34	Maintenance of Misc Pumped Storage Plant	
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per KWh (line 37 / 9)	

PUMPED STORAGE GENERATING PLANT STATISTICS (Large Plants) (Continued)

6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes.

7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.

FERC Licensed Project No. Plant Name: <div>(c)</div>	FERC Licensed Project No. Plant Name: <div>(d)</div>	FERC Licensed Project No. Plant Name: <div>(e)</div>	Line No.
			1
			2
			3
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			10
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			12
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			35
			36
			37
			38

1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote.

Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (In MW) (c)	Net Peak Demand MW (60 min.) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
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16						
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GENERATING PLANT STATISTICS (Small Plants) (Continued)						Attachment 2
3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 403. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.						
Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Line No.
		Fuel (i)	Maintenance (j)			
						1
						2
						3
						4
						5
						6
						7
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						9
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						11
						12
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						14
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						44
						45
						46

Attachment 2

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) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Homer City T6110	Stolle 37	345.00	345.00	Wood H	37.30		1
2					Steel Towers			
3								
4	Marcy T4130	New Scotland 18 T390	345.00	345.00	Steel Towers	84.34		1
5	Edic T4070	New Scotland 14	345.00	345.00	Steel Towers	83.24		1
6								
7	Nine Mile Point T2350	Clay 8 & 9 T373-374	345.00	345.00	Wood H	26.50		1
8					Steel Towers			
9								
10	Clay T2060	Dewitt 13	345.00	345.00	Steel Towers	15.07		1
11								
12	Athens T5320	Pleasant Valley #91	345.00	345.00	Steel Towers	39.02		
13	Leeds T5330	Pleasant Valley #92	345.00	345.00	Steel Towers	38.84		1
14								
15								
16	Oswego T2420	Lafayette 17 T391	345.00	345.00	Wood H	47.55		1
17					Steel Towers			
18								
19	Oswego T2470	Volney 11 T392	345.00	345.00	Wood H	13.40		1
20					Steel Towers			
21								
22	Oswego T2480	Volney 12 T393	345.00	345.00	Wood H	13.40		1
23					Steel Towers			
24								
25	Independence T5560	Scriba 25 Clay 26	345.00	345.00	Towers	29.52	2.80	2
26					Wood H			
27								
28	Volney T2720	Clay 6 T-402	345.00	345.00	Wood H	18.50		1
29					Steel Towers			
30								
31	Dewitt T2150	Lafayette 3	345.00	345.00	Wood H	8.49		1
32					Steel Towers			
33								
34	Lafayette T6470	Oakdale 4	345.00	345.00	Wood H	38.64		1
35					Steel Towers			
36					TOTAL	10,582.11	361.39	47

TRANSMISSION LINE STATISTICS
Attachment 2

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) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	Volney T4280	Marcy 19	345.00	345.00	Wood H	65.30		1
3					Steel Towers			
4								
5	Scriba T2550	Volney #21	345.00	345.00	WoodPoles	8.90		
6	Scriba T2540	Volney 20	345.00	345.00	Wood Poles	8.81	8.80	2
7								
8								
9	Nine Mile Point T2370	Scriba 9	345.00	345.00	Wood Poles	0.40		1
10					Steel Towers			
11								
12	New Scotland T5450	Alps 2	345.00	345.00	Steel H Frame	30.81		1
13								
14								
15	Reynolds Road T5560	Alps 1	345.00	345.00	Wood Poles	11.12		1
16					Wood H			
17					Steel Towers			
18								
19	Leeds T5310	Hurley Ave 301 Roseton	345.00	345.00	Steel Towers	0.06		1
20								
21	New Scotland T5480	Leeds 93-94	345.00	345.00	Steel Towers	51.60		2
22	T5490							
23	Reynolds T6420 ,T6480	Empire #5	345.00	345.00	Steel Towers	8.10		1
24								
25	Alps T5030	Berkshire #393	345.00	345.00	Steel Towers	8.77		1
26	Independence T2760	Scriba #25	345.00	345.00	Steel Towers	2.80		1
27								
28	Leeds T6160	Athens #95	345.00	345.00	Steel Towers	0.50		1
29								
30	Dunkirk - T1110	South Ripley 68	230.00	230.00	Wood Poles	31.38		1
31	South Ripley T1180	Erie 69			Wood H	4.70		1
32								
33								
34	Beck- Packard #76 T1070	T107 Erie	230.00	230.00	Steel Towers	4.55		
35					Wood H			
36					TOTAL	10,582.11	361.39	47

Attachment 2

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) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1	Elm St. Buffalo , NY T1140	Gardenville NY	230.00	230.00	Underground	6.20		1
2	#71							
3	Elm St. Buffalo, NY T1150	Gardenville, NY	230.00	230.00	Underground	6.10		1
4	#72							
5								
6	Gardenville T1240	Dunkirk 73	230.00	230.00	Wood Poles	47.22		1
7	Gardenville T1250	Dunkirk 74			Wood H		47.22	1
8					Steel Towers			
9								
10	Packard 61 T1710	Packard 61	230.00	230.00	Steel Towers	3.42		1
11					Wood H			
12	Packard 62 T1720	Packard 62	230.00	230.00	Steel Towers	3.47		1
13					Wood H Fs			
14	Packard T1790	Huntley 77	230.00	230.00	Steel Towers	12.14	12.10	2
15	Packard T1800	Huntley 78						
16								
17								
18	Edic T4090	Porter 17 T304	230.00	230.00	Wood Poles	0.42		1
19					Wood H			
20					Steel Towers			
21								
22	Adirondack T6340	Chases Lake 13 T328	230.00	230.00	Wood H	11.10		1
23	Chases Lake T6350	Porter 11			Steel Towers	43.30		1
24								
25	Adirondack T4010	Porter 12 T329	230.00	230.00	Wood H		54.50	1
26					Steel Towers			
27								
28	Porter T4200	Rotterdam 30 T 333	230.00	230.00	Wood H	71.53		1
29					Steel Towers			
30								
31	Porter T4210	Rotterdam 31 T366	230.00	230.00	Wood H	71.16		1
32					Wood Poles			
33								
34	Rotterdam T5630	Bear Swamp E205	230.00	230.00	Wood H	43.78		1
35					Steel Towers			
36					TOTAL	10,582.11	361.39	47



Attachment 2

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) (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure (e)	LENGTH (Pole miles) (In the case of underground lines report circuit miles)		Number Of Circuits (h)
	From (a)	To (b)	Operating (c)	Designed (d)		On Structure of Line Designated (f)	On Structures of Another Line (g)	
1								
2	Beck T1070	Packard 76	230.00	230.00	Wood H	4.55		1
3					Steel Towers			
4								
5	Huntley T1400	Gardenville 79	230.00	230.00	Wood H	20.63		1
6					Steel Towers			
7	Huntley T1410	Gardenville 80	230.00	230.00	Wood H	20.63		1
8					Steel Towers			
9								
10	Huntley T1370	Elm Street #70	230.00	230.00	Steel Towers	7.90		
11					Wood H			
12								
13								
14								
15								
16								
17								
18								
19								
20	Lines Operated at 115kV				Wood H	17.99		
21					Wood Poles	8.43		
22					Steel Towers	4,755.28	121.43	
23					Underground	18.30		
24								
25	Lines Operated at 69kV				Steel Poles	265.26	24.19	
26	Lines Operated at 46kV				Wood Poles	317.32	0.41	
27	Lines Operated at 34.5kV				Wood H	3,508.52	81.04	
28	Lines Operated at 23kV				Wood Poles	473.40	7.94	
29	Lines Operated at <23kV				Wood Poles	112.45	0.96	
30								
31								
32								
33								
34								
35								
36					TOTAL	10,582.11	361.39	47

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
TRANSMISSION LINE STATISTICS (Continued)			Attachment 2
<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 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)	
2-1192.5 ACSR	1,897,017	11,153,202	13,050,219					1
								2
								3
2-795 ACSR								4
2-795 ACSR	3,377,678	50,208,005	53,585,683					5
								6
2167 ACSR	1,220,242	8,602,547	9,822,789					7
								8
								9
2167 ACSR	900,555	4,393,859	5,294,414					10
								11
								12
2-1351.5 ACSR		154,118	154,118					13
								14
								15
2-1192.5 ACSR	5,625,110	20,595,182	26,220,292					16
2-2500 CU								17
								18
2-1192.5 ACSR	1,743,552	3,798,316	5,541,868					19
								20
								21
2-1192.5 ACSR		4,028,181	4,028,181					22
								23
								24
2-1192.5 ACSR		28,088,916	28,088,916					25
								26
								27
2167 ACSR		887,691	887,691					28
								29
								30
2-1192.5 ACSR	541,168	4,659,547	5,200,715					31
								32
								33
2-1192.5 ACSR	523,794	27,275,543	27,799,337					34
								35
	89,279,221	1,362,030,353	1,451,309,574	4,626,151	41,711,915	10,991,431	57,329,497	36

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
TRANSMISSION LINE STATISTICS (Continued)			Attachment 2
<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 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)	
								1
4-1351.5 ACSR	2,640,639	84,286	2,724,925					2
2-1192.5 ACSR								3
								4
								5
2-1192.5 ACSR	208,643	3,891,586	4,100,229					6
2167 ACSR								7
								8
2-1192.5 ACSR		442,025	442,025					9
2167 ACSR								10
								11
2-1192.5 ACSR	2,587,038	16,609,222	19,196,260					12
3-1590 ACSR								13
								14
2-1192.5 ACSR	608,370	4,648,858	5,257,228					15
								16
								17
								18
2-1033.5 ACSR		59,438	59,438					19
								20
2-795 ACSR	2,018,970	12,714,760	14,733,730					21
								22
2-1192.5 ACSR								23
								24
2-1192.5 ACSR	3,571,519	21,258,080	24,829,599					25
2-1192.5 ACSR	28,088,916		28,088,916					26
								27
2-795 ACSR								28
								29
1192.5 ACSR	587,933	2,109,106	2,697,039					30
1192.5 ACSR								31
								32
								33
	26,139	490,510	516,649					34
								35
	89,279,221	1,362,030,353	1,451,309,574	4,626,151	41,711,915	10,991,431	57,329,497	36

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
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TRANSMISSION LINE STATISTICS (Continued)

Attachment 2

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)

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 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.

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.

10. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

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)	
	51,513	91,992	143,505					1
								2
		91,992	91,992					3
								4
								5
1192.5 ACSR	3,628,032	6,930,032	10,558,064					6
								7
								8
								9
1431 ACSR	68,648	574,375	643,023					10
								11
1431 ACSR		347,181	347,181					12
								13
1192.5 ACSR	1,239,863	4,411,847	5,651,710					14
1158.4 ACSR								15
1192.5 ACSR								16
								17
2-795 ACSR		114,101	114,101					18
2167 ACSR								19
								20
								21
795 ACSR	523,366	4,235,031	4,758,397					22
795 ACSR								23
								24
795 ACSR		3,927,780	3,927,780					25
								26
								27
795 ACSR	788,373	6,081,185	6,869,558					28
795 ACSR								29
								30
795 ACSR	178,309	10,194,089	10,372,398					31
								32
								33
795 ACSR	1,048,577	19,440,573	20,489,150					34
1033.5 ACSR								35
	89,279,221	1,362,030,353	1,451,309,574	4,626,151	41,711,915	10,991,431	57,329,497	36

Name of Respondent Received: 07/27/2015 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) / /	Year/Period of Report End of 2014/Q4
TRANSMISSION LINE STATISTICS (Continued)			Attachment 2
<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 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)	
								1
1158.4 ACSR	26,140	490,510	516,650					2
1192.5 ACSR								3
								4
1192.5 ACSR								5
795 ACSR	1,053,701	9,017,164	10,070,865					6
1192.5 ACSR								7
795 ACSR								8
								9
1192.5 ACSR								10
795 ACSR								11
								12
								13
								14
								15
								16
								17
								18
								19
	17,968,091	494,911,100	512,879,191					20
	19,593	149,364,797	149,384,390					21
								22
		166,018,245	166,018,245					23
								24
	2,294,539	26,032,111	28,326,650					25
	1,050,637	42,365,728	43,416,365					26
	1,188,511	163,389,509	164,578,020					27
	1,157,039	26,048,835	27,205,874					28
	827,006	1,799,198	2,626,204					29
				4,626,151	41,711,915	10,991,431	57,329,497	30
								31
								32
								33
								34
								35
	89,279,221	1,362,030,353	1,451,309,574	4,626,151	41,711,915	10,991,431	57,329,497	36

TRANSMISSION LINES ADDED DURING YEAR

Attachment 2

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 under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the

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							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
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21							
22							
23							
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26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44	TOTAL						

Attachment 2

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					Line No.
Size (h)	Specification (i)	Configuration and Spacing (j)		Land and Land Rights (l)	Poles, Towers and Fixtures (m)	Conductors and Devices (n)	Asset Retire. Costs (o)	Total (p)	
									1
									2
									3
									4
									5
									6
									7
									8
									9
									10
									11
									12
									13
									14
									15
									16
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									31
									32
									33
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									36
									37
									38
									39
									40
									41
									42
									43
									44

**SUBSTATIONS**

Attachment 2

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	34.50	13.80	
4	Albion Station 80	Dist-Unattended	34.50	4.80	
5	Alder Creek Station 701	Dist-Unattended	46.00	4.80	
6	Altamont Station 283	Dist-Unattended	115.00	13.80	
7	Altamont Station 283	Dist-Unattended	110.00	34.50	
8	Andover Station 09	Trans-Unattended	34.50	4.80	
9	Andover Station 09	Trans-Unattended	115.00	34.50	
10	Antwerp Station 801	Dist-Unattended	23.00	4.80	
11	Arnold Pit 4746	Dist-Unattended	23.00	0.28	0.48
12	Arnold Station 656	Dist-Unattended	46.00	4.16	
13	Ash Street Station 223	Transt-Unattended	34.50	4.40	
14	Ash Street Station 223	Trans-Unattended	115.00	34.50	
15	Ash Street Station 223	Trans-Unattended	115.00	34.50	
16	Ash Street Station 223	Trans-Unattended	115.00	12.50	
17	Ash Street Station 223	Dist-Unattended	115.00	13.80	
18	Ash Street Station 223	Dist-Unattended	115.00	13.80	
19	Ashley Station 331 (Port PDS 7 East)	Dist-Unattended	34.50	13.20	
20	Attica Station 12	Dist-Unattended	34.50	4.80	
21	Ausable Forks Station 846	Dist-Unattended	46.00	4.80	
22	Avenue A Station 291	Dist-Unattended	34.50	4.40	
23	Avenue A Station 291	Dist-Unattended	34.50	4.40	
24	Avon Station 43	Dist-Unattended	34.50	4.80	
25	Baker Street Station 150	Trans-Unattended	115.00	13.80	
26	Ballina Station 221	Dist-Unattended	34.50	13.80	
27	Ballston Station 12	Trans-Unattended	34.40	4.16	
28	Ballston Station 12	Trans-Unattended	110.00	34.50	
29	Ballston Station 12	Trans-Unattended	113.00	13.80	
30	Balmat Station 904	Trans-Unattended	23.00	4.80	
31	Balmat Station 904	Trans-Unattended	115.00	23.00	
32	Barker Station 78	Dist-Unattended	34.50	4.80	
33	Bartell Road Station 325	Dist-Unattended	115.00	13.80	
34	Basom Station 15	Dist-Unattended	34.50	4.80	
35	Basom Station 15	Dist-Unattended	34.50	4.80	
36	Batavia Station 01	Trans-Unattended	115.00	34.50	
37	Batavia Station 01	Trans-Unattended	115.00	34.50	
38	Batavia Station 01	Trans-Unattended	115.00	13.80	
39	Batavia Station 01	Trans-Unattended	115.00	13.80	
40	Battenkill Station 342	Trans-Unattended	115.00	34.50	13.20



**SUBSTATIONS**

Attachment 2

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	Battenkill Station 342	Trans-Unattended	115.00	13.80	
2	Battle Hill Station 949	Trans-Unattended	115.00	23.00	
3	Belmont Station 260	Dist-Unattended	116.00	13.80	
4	Belmont Station 260	Dist-Unattended	115.00	13.80	
5	Bemus Point Station 159	Dist-Unattended	34.50	4.80	
6	Bennett Road Station 99	Dist-Unattended	115.00	13.80	
7	Bennett Road Station 99	Dist-Unattended	115.00	13.80	
8	Berry Road Station 153	Dist-Unattended	115.00	13.80	
9	Bethlehem Station 21	Trans-Unattended	115.00	34.40	
10	Bethlehem Station 21	Trans-Unattended	115.00	34.50	
11	Bethlehem Station 21	Trans-Unattended	115.00	13.80	
12	Birch Avenue Station 322	Dist-Unattended	34.50	13.80	
13	Black River Station 70	Trans-Unattended	115.00	23.00	
14	Bloomington Station 841	Dist-Unattended	46.00	4.80	
15	Blue Stores Station 303	Dist-Unattended	115.00	13.80	
16	Bolton Station 284	Dist-Unattended	34.40	13.80	
17	Bombay Station 897	Dist-Unattended	34.50	4.80	
18	Boonville Station 707	Trans-Unattended	115.00	46.00	
19	Boonville Station 707	Trans-Unattended	115.00	23.00	
20	Boyntonville Station 333	Dist-Unattended	110.00	13.80	
21	Brady Station 957	Dist-Unattended	115.00	13.80	
22	Brasher Station 851	Dist-Unattended	34.50	4.80	
23	Bremen Station 815	Dist-Unattended	115.00	13.80	
24	Brewerton Station 7	Dist-Unattended	34.50	4.80	
25	Bridge Street Station 295	Dist-Unattended	115.00	13.80	
26	Bridgeport Station 168	Dist-Unattended	113.00	13.80	
27	Brier Hill Station 953	Dist-Unattended	22.00	4.80	
28	Brigham Road Station 64	Dist-Unattended	69.00	13.80	
29	Brighton Avenue Station 8	Dist-Unattended	34.50	4.16	
30	Bristol Hill Station 109	Trans-Unattended	115.00	34.50	
31	Brockport Station 74	Trans-Unattended	115.00	13.80	
32	Brockport Station 74	Trans-Unattended	115.00	34.50	
33	Brockport Station 74	Trans-Unattended	115.00	34.50	
34	Brockport Station 74	Trans-Unattended	115.00	13.80	
35	Brook Road Station 369	Dist-Unattended	115.00	34.50	
36	Brook Road Station 369	Dist-Unattended	115.00	13.80	
37	Brook Road Station 369	Dist-Unattended	115.00	13.80	
38	Browns Falls Station 711	Trans-Unattended	115.00	34.50	
39	Brunswick Station 264	Dist-Unattended	34.40	13.80	
40	Buckley Corners Station 454	Dist-Unattended	113.00	13.80	

**SUBSTATIONS**

Attachment 2

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	Buckley Road Station 140	Dist-Unattended	34.50	4.80	
2	Burdeck Street Station 265	Dist-Unattended	115.00	13.80	
3	Burgoyne Avenue Station 337	Dist-Unattended	115.00	13.80	
4	Busti Station 68	Dist-Unattended	34.50	4.80	
5	Butler Station 362	Dist-Unattended	115.00	13.80	
6	Butternut Station 255	Dist-Unattended	113.00	13.80	
7	Butts Road Station 72	Dist-Unattended	34.50	13.80	
8	Butts Road Station 72	Dist-Unattended	34.40	13.20	
9	Byron Station 18	Dist-Unattended	34.50	4.80	
10	Byron Station 18	Dist-Unattended	34.50	4.80	
11	Camillus Station 10	Dist-Unattended	34.50	4.16	
12	Camillus Station 10	Dist-Unattended	34.50	4.16	
13	Camillus Station 10	Dist-Unattended	34.50	4.16	
14	Canawagus Station	Dist-Unattended	34.50	0.28	
15	Cardiff Station 13	Dist-Unattended	34.50	2.40	
16	Cardiff Station 13	Dist-Unattended	34.50	2.40	
17	Cardiff Station 13	Dist-Unattended	34.50	2.40	
18	Caroga Lake Station 219	Dist-Unattended	23.00	4.80	
19	Carthage Station 717	Dist-Unattended	23.00	4.80	
20	Carthage Station 717	Dist-Unattended	23.00	4.80	
21	Carthage Station 717	Dist-Unattended	23.00	4.80	
22	Carthage Station 717	Dist-Unattended	23.00	4.80	
23	Cascade Tissue Station	Dist-Unattended	34.50	4.16	
24	Cassadaga Station 61	Dist-Unattended	34.50	4.80	
25	Castleton Station 36	Dist-Unattended	34.50	4.80	
26	Cattaraugus Station 15	Dist-Unattended	34.50	4.80	
27	Cavanaugh Road Station 616	Dist-Unattended	115.00	13.80	
28	Cazenovia Station 220	Dist-Unattended	34.50	4.80	
29	Cazenovia Station 220	Dist-Unattended	34.50	4.80	
30	Cazenovia Station 220	Dist-Unattended	34.50	4.80	
31	Cedar Station 453	Dist-Unattended	115.00	13.80	
32	Center Street Station 379	Dist-Unattended	115.00	13.80	
33	Central Square Station 15	Dist-Unattended	34.50	4.80	
34	Chadwicks Station 668	Dist-Unattended	115.00	13.80	
35	Charley Lake Station 254	Dist-Unattended	23.00	2.40	
36	Chasm Falls Station 852	Trans-Unattended	34.50	13.80	
37	Chautauqua Station 57	Dist-Unattended	34.50	4.80	
38	Chestertown Station 42	Dist-Unattended	34.50	13.80	
39	Chittenango Station 16	Dist-Unattended	34.40	4.80	
40	Chrisler Avenue Station 257	Dist-Unattended	34.50	4.16	

**SUBSTATIONS**

Attachment 2

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Chrisler Avenue Station 257	Dist-Unattended	34.50	4.16	
2	Church Street Station 43	Dist-Unattended	115.00	13.80	
3	Clay Station 229	Trans-Unattended	345.00	120.00	13.80
4	Cleveland Station 11	Dist-Unattended	34.50	4.80	
5	Cleveland Station 11	Dist-Unattended	34.50	4.80	
6	Cleveland Station 11	Dist-Unattended	34.50	4.80	
7	Clinton Road Station 366	Dist-Unattended	115.00	13.80	
8	Clinton Station 604	Dist-Unattended	44.00	13.80	
9	Cloverbank Station 91	Dist-Unattended	115.00	13.80	
10	Cloverbank Station 91	Dist-Unattended	115.00	13.80	
11	Clymer Station 55	Dist-Unattended	34.50	4.80	
12	Cobleskill Station 214	Dist-Unattended	69.00	4.80	
13	Cobleskill Station 214	Dist-Unattended	69.00	4.80	
14	Cobleskill Station 214	Dist-Unattended	69.00	4.80	
15	Cobleskill Station 214	Dist-Unattended	69.00	4.80	
16	Coffeen Street Station 760	Trans-Unattended	115.00	23.00	
17	Coffeen Street Station 760	Trans-Unattended	115.00	13.80	
18	Coffeen Street Station 760	Trans-Unattended	115.00	23.00	
19	Coffeen Street Station 760	Trans-Unattended	115.00	13.80	
20	Collins Station 83	Dist-Unattended	34.50	4.80	
21	Collinsville Station 716	Dist-Unattended	23.00	4.80	
22	Colorforms Station	Dist-Unattended	23.00	0.48	
23	Colosse Station 321	Dist-Unattended	34.50	13.80	
24	Colvin Avenue Station 313	Dist-Unattended	34.50	4.16	
25	Commerce Avenue Station 235	Dist-Unattended	34.50	13.80	
26	Comstock Station 48	Dist-Unattended	115.00	4.80	
27	Conesus Lake Station 52	Dist-Unattended	34.50	4.80	
28	Conkling Station 652	Dist-Unattended	43.80	4.36	
29	Constantia Station 19	Dist-Unattended	34.50	4.16	
30	Coolidge Ventures Station 268	Dist-Unattended	115.00	13.80	
31	Corfu Station 22	Dist-Unattended	34.50	4.80	
32	Corfu Station 22	Dist-Unattended	34.50	4.80	
33	Corinth Station 285	Dist-Unattended	34.50	13.80	
34	Corliss Park Station 338	Dist-Unattended	34.50	4.16	
35	Corning Station 970	Dist-Unattended	115.00	13.80	
36	Cortland Line Station 277	Dist-Unattended	34.50	4.16	
37	Cortland Station 502	Dist-Unattended	34.50	4.80	
38	Cortland Station 502	Dist-Unattended	34.50	4.80	
39	Cortland Station 502	Dist-Unattended	34.50	4.80	
40	Cortland Station 502	Dist-Unattended	115.00	34.50	

SUBSTATIONS
Attachment 2

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2. Substations which serve only one industrial or street railway customer should not be listed below.

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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	Cortland Station 502	Dist-Unattended	115.00	34.50	
2	Cross Street Pump	Dist-Unattended	34.50	4.16	
3	Corfu Station 22	Dist-Unattended	34.50	4.80	
4	Cross Street Pump	Dist-Unattended	34.50	4.16	
5	Crouse Hinds Station 239	Dist-Unattended	34.50	13.80	
6	Crouse Hinds Station 239	Dist-Unattended	34.50	13.80	
7	Crouse Hinds Station 239	Dist-Unattended	34.50	13.80	
8	Crown Point Station 249	Dist-Unattended	115.00	13.80	
9	Cuba Lake Station 37	Dist-Unattended	34.50	4.80	
10	Cuba Station 05	Dist-Unattended	34.40	5.04	
11	Curry Road Station 365	Dist-Unattended	115.00	13.80	
12	Curry Road Station 365	Dist-Unattended	115.00	13.80	
13	Curry Road Station 365	Dist-Unattended	113.00	13.80	
14	Curtis Street Station 224	Trans-Unattended	115.00	34.50	
15	Curtis Street Station 224	Trans-Unattended	115.00	34.50	
16	Cuyler Station 24	Dist-Unattended	34.50	4.16	
17	Darien Station 16	Dist-Unattended	34.50	4.80	
18	David Station 979	Dist-Unattended	23.00	4.80	
19	Debalso Station 684	Dist-Unattended	115.00	13.80	
20	Deerfield Station 606	Trans-Unattended	115.00	13.80	
21	Deerfield Station 606	Trans-Unattended	115.00	46.00	
22	Dekalb Station 984	Dist-Unattended	115.00	13.80	
23	Delameter Station 93	Dist-Unattended	115.00	13.80	
24	Delanson Station 269	Dist-Unattended	69.00	13.80	
25	Delaware Avenue Station 330	Dist-Unattended	34.40	13.80	
26	Delaware Avenue Station 330	Dist-Unattended	34.50	4.16	
27	Delevan Station 11	Dist-Unattended	34.50	4.80	
28	Delevan Station 11	Dist-Unattended	34.50	4.80	
29	Delmar Station 279	Dist-Unattended	34.40	4.80	
30	Delmar Station 279	Dist-Unattended	34.50	4.80	
31	Delphi Station 262	Dist-Unattended	113.00	13.80	
32	Depot Road Station 425	Dist-Unattended	34.50	13.80	
33	Dewitt Station 241	Trans-Unattended	345.00	120.00	
34	Dewitt Station 241	Trans-Unattended	345.00	120.00	
35	Dexter Station 726	Dist-Unattended	23.00	4.80	
36	Dorwin Station 26	Dist-Unattended	34.50	4.16	
37	Dugan Road Station 22	Dist-Unattended	115.00	13.80	
38	Dugan Road Station 22	Dist-Unattended	115.00	13.80	
39	Duguid Station 265	Dist-Unattended	115.00	13.80	
40	Dunkirk Station	Trans-Unattended	115.00	34.50	

**SUBSTATIONS**

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Dunkirk Station	Trans-Unattended	115.00	34.50	
2	Dunkirk Station	Trans-Unattended	230.00	120.00	
3	E. J. West Station 38	Trans-Unattended	115.00	13.80	
4	Eagle Bay Station 382	Dist-Unattended	46.00	4.80	
5	Eagle Bay Station 382	Dist-Unattended	46.00	4.80	
6	Eagle Bay Station 382	Dist-Unattended	46.00	4.80	
7	Eagle Harbor Station 92	Dist-Unattended	34.50	4.80	
8	East Batavia Station 28	Trans-Unattended	115.00	13.80	
9	East Batavia Station 28	Trans-Unattended	115.00	13.80	
10	East Dunkirk Station 63	Dist-Unattended	113.00	13.80	
11	East Dunkirk Station 63	Dist-Unattended	113.00	13.80	
12	East Fulton Station 100	Dist-Unattended	34.50	4.80	
13	East Golah Station 51	Trans-Unattended	115.00	13.80	
14	East Golah Station 51	Dist-Unattended	115.00	13.80	
15	East Molloy Road Station 151	Dist-Unattended	115.00	13.80	
16	East Norfolk Station 913	Trans-Unattended	23.00	4.80	
17	East Norfolk Station 913	Trans-Unattended	23.00	4.80	
18	East Norfolk Station 913	Trans-Unattended	23.00	4.80	
19	East Oswegatchie Station 982	Trans-Unattended	115.00	23.00	
20	East Otto Station 28	Dist-Unattended	34.50	4.80	
21	East Pulaski Station 324	Dist-Unattended	115.00	13.80	
22	East Schodack Station 501	Dist-Unattended	34.50	4.80	
23	East Springfield Station 477	Dist-Unattended	115.00	13.80	
24	East Syracuse Station 27	Dist-Unattended	34.50	4.16	
25	East Watertown Station 817	Dist-Unattended	115.00	13.80	
26	East Worcester Station 430	Dist-Unattended	34.50	13.80	
27	Eden Center Station 88	Dist-Unattended	34.50	4.80	
28	Edic Station 662	Trans-Unattended	345.00	230.00	
29	Edic Station 662	Trans-Unattended	345.00	120.00	
30	Edwards Station 916	Dist-Unattended	34.50	4.80	
31	Elba Station 20	Dist-Unattended	34.50	4.80	
32	Elba Station 20	Dist-Unattended	34.50	4.80	
33	Elbridge Station 312	Trans-Unattended	115.00	34.50	
34	Elbridge Station 312	Trans-Unattended	345.00	115.00	
35	Ellicott Station 65	Dist-Unattended	34.50	4.80	
36	Elm Street Station	Trans-Unattended	240.00	24.00	
37	Elm Street Station 898	Dist-Unattended	34.40	4.80	
38	Elm Street Station 898	Dist-Unattended	34.50	4.80	
39	Elm Street Station 898	Dist-Unattended	34.40	4.80	
40	Elnora Station 344	Dist-Unattended	115.00	13.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Elsmere Station 407	Dist-Unattended	34.50	4.80	
2	Emerald Equipment Systems Station 234	Dist-Unattended	34.50	13.80	
3	Emmet Street Station 256	Dist-Unattended	34.50	4.16	
4	Emmet Street Station 256	Dist-Unattended	34.50	4.16	
5	Ephratah Station 18	Trans-Unattended	69.00	23.00	
6	Ephratah Station 18	Trans-Unattended	69.00	4.80	
7	Ephratah Station 18	Trans-Unattended	69.00	4.80	
8	Ephratah Station 18	Trans-Unattended	69.00	4.80	
9	Euclid Station 267	Dist-Unattended	115.00	13.80	
10	Euclid Station 267	Dist-Unattended	115.00	13.80	
11	Everett Road Station 420	Dist- Unattended	115.00	13.80	
12	Fabius Station 55	Dist-Unattended	34.50	4.80	
13	Fabius Station 55	Dist-Unattended	34.40	4.80	
14	Fabius Station 55	Dist-Unattended	34.50	4.80	
15	Fairdale Station 135	Dist-Unattended	34.50	4.80	
16	Farmersville Station 27	Dist-Unattended	34.50	4.80	
17	Farmersville Station 27	Dist-Unattended	34.50	4.80	
18	Farmersville Station 27	Dist-Unattended	34.50	4.80	
19	Farnan Road Station 476	Dist-Unattended	34.50	13.80	
20	Fayette Street Station 28	Dist-Unattended	34.50	4.16	
21	Fayette Street Station 28	Dist-Unattended	34.50	4.16	
22	Fine Station 978	Dist-Unattended	34.50	4.80	
23	Finley Lake Station 71	Dist-Unattended	34.50	4.80	
24	Firehouse Road Station 449	Dist-Unattended	115.00	13.80	
25	Fisher Avenue Station 270	Dist-Unattended	34.50	13.80	
26	Florida Station 134	Dist-Unattended	69.20	13.20	
27	Florida Station 501	Dist Unattended	69.00	13.80	
28	Fly Road Station 261	Dist-Unattended	115.00	13.80	
29	Fort Covington Station 896	Trans-Unattended	34.40	13.80	
30	Fort Gage Station 319	Dist-Unattended	34.40	13.80	
31	Forts Ferry Station 459	Dist-Unattended	115.00	13.80	
32	Frankfort Station 677	Dist-Unattended	46.00	4.16	
33	Franklin Falls Station 843	Trans-Unattended	46.00	4.80	
34	Franklin Falls Station 843	Trans-Unattended	46.00	4.80	
35	Franklinville Station 24	Dist-Unattended	34.40	5.04	
36	French Creek Station 56	Dist-Unattended	34.50	13.80	
37	French Mountain Station 1054	Dist-Unattended	34.50	13.80	
38	Frewsburg Station 69	Dist-Unattended	34.50	4.80	
39	Friedrich Corporation	Dist-Unattended	46.00	0.48	
40	Friedrich Corporation	Dist-Unattended	46.00	0.48	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Friedrich Corporation	Dist-Unattended	46.00	0.48	
2	Front Street Station 360	Dist-Unattended	115.00	13.80	
3	Front Street Station 360	Dist-Unattended	115.00	13.80	
4	Fuller Realty Station	Dist-Unattended	13.20	4.16	
5	Fuller Realty Station	Dist-Unattended	13.20	4.16	
6	Gabriels Station 835	Dist-Unattended	46.00	4.80	
7	Galeville Station 213	Dist-Unattended	34.50	4.16	
8	Gardenville 230 Station	Trans-Unattended	230.00	115.00	
9	Gardenville 230 Station	Trans-Unattended	230.00	115.00	
10	Gardenville 230 Station	Trans-Unattended	230.00	120.00	
11	Gasport Station 90	Dist-Unattended	34.50	5.04	
12	Genesee Street Station 260	Dist-Unattended	34.50	4.16	
13	Geneseo Station 55	Dist-Unattended	34.50	13.80	
14	Gibson Station 106	Trans-Unattended	13.20	12.00	
15	Gibson Station 106	Trans-Unattended	115.00	12.00	
16	Gibson Station 106	Trans-Unattended	115.00	12.00	
17	Gilbert Mills Station 247	Trans-Unattended	115.00	13.80	
18	Gilford Mills	Dist-Unattended	46.00	4.16	
19	Gilmantown Road Station 154	Dist-Unattended	23.00	13.80	
20	Gilpin Bay Station 956	Dist-Unattended	46.00	4.80	
21	Glens Falls Hospital Station 414	Dist-Unattended	34.50	4.80	
22	Glens Falls Hospital Station 414	Dist-Unattended	34.50	4.16	
23	Glens Falls Station 75	Trans-Unattended	34.50	4.16	
24	Glenwood Station 227	Dist-Unattended	34.50	4.16	
25	Gloversville Station 72	Dist-Unattended	69.00	13.80	
26	Gloversville Station 72	Dist-Unattended	69.00	4.16	
27	Golah Station	Trans-Unattended	69.00	34.50	
28	Golah Station	Trans-Unattended	69.00	34.50	
29	Golah Station	Trans-Unattended	115.00	34.50	
30	Granby Center Station 293	Dist-Unattended	34.50	13.80	
31	Grand Street Station 433	Dist-Unattended	69.00	13.80	
32	Greenbush Station 78	Trans-Unattended	113.00	13.80	
33	Greenbush Station 78	Trans-Unattended	115.00	34.50	
34	Greenbush Station 78	Trans-Unattended	115.00	13.80	
35	Greenbush Station 78	Trans-Unattended	115.00	34.50	
36	Greenhurst Station 60	Dist-Unattended	34.50	4.80	
37	Grooms Road Station 345	Trans-Unattended	115.00	13.80	
38	Grooms Road Station 345	Trans-Unattended	115.00	13.80	
39	Groveland Station 41	Dist-Unattended	34.50	4.80	
40	Hague Road Station 418	Trans-Unattended	115.00	13.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Hammond Station 370	Dist-Unattended	23.00	4.80	
2	Hancock Station 137	Dist-Unattended	34.50	4.16	
3	Hancock Station 137	Dist-Unattended	34.50	4.16	
4	Hancock Station 137	Dist-Unattended	34.50	4.16	
5	Hanson 1 - General Crush - TS 4504	Dist-Unattended	34.50	0.48	
6	Hanson 1 - General Crush - TS 4504	Dist-Unattended	34.50	0.48	
7	Hanson 1 - General Crush - TS 4504	Dist-Unattended	34.50	0.48	
8	Hanson Aggregate - Boonville	Dist-Unattended	46.00	0.48	
9	Hanson Aggregate - Boonville	Dist-Unattended	46.00	0.48	
10	Hanson Aggregate - Boonville	Dist-Unattended	46.00	0.48	
11	Hanson Aggregate - Middleville	Dist-Unattended	46.00	4.80	
12	Hanson Station 738	Dist-Unattended	23.00	2.40	
13	Hanson Station 738	Dist-Unattended	23.00	2.40	
14	Hanson Station 738	Dist-Unattended	23.00	2.40	
15	Harper Station	Trans-Unattended	115.00	12.00	
16	Harper Station	Trans-Unattended	115.00	12.00	
17	Harper Station	Trans-Unattended	12.00	4.80	
18	Harper Station	Trans- unattended	115.00	12.00	
19	Harris Road Station 235	Trans-Unattended	115.00	13.80	
20	Harris Road Station 235	Trans-Unattended	115.00	34.50	
21	Hartfield Station 79	Trans-Unattended	115.00	34.50	
22	Hartfield Station 79	Trans-Unattended	113.00	13.80	
23	Headson Station 146	Trans-Unattended	115.00	34.50	
24	Headson Station 146	Trans-Unattended	115.00	34.50	
25	Hedley Park Place Station	Dist-Unattended	34.50	4.16	
26	Hedley Park Place Station	Dist-Unattended	34.50	4.16	
27	Hedley Park Place Station	Dist-Unattended	34.50	4.16	
28	Hemlock Station 38	Dist-Unattended	34.50	13.80	
29	Hemstreet Station 328	Dist-Unattended	115.00	13.80	
30	Henry Street Station 316	Dist-Unattended	34.50	4.16	
31	Henry Street Station 316	Dist-Unattended	34.50	4.16	
32	Heuvelton Station 923	Trans-Unattended	23.00	4.80	
33	Higley Station 473	Trans-Unattended	115.00	13.80	
34	Hill Street Station 311	Dist-Unattended	69.00	4.16	
35	Hinsdale Station 218	Dist-Unattended	34.50	4.16	
36	Hoag Station 221	Dist-Unattended	34.50	4.80	
37	Homer Hill Switch Structure	Dist-Unattended	115.00	34.50	
38	Homer Hill Switch Sructure	Dist-Unattended	115.00	34.50	
39	Homer Station 129	Dist-Unattended	34.50	4.80	
40	Homer Station 129	Dist-Unattended	34.50	4.80	



**SUBSTATIONS**

Attachment 2

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Homer Station 129	Dist-Unattended	34.50	4.80	
2	Hoosick Station 314	Trans-Unattended	115.00	13.80	
3	Hoosick Station 314	Trans-Unattended	115.00	34.50	
4	Hoosick Station 314	Trans-Unattended	115.00	34.50	
5	Hoosick Station 314	Trans-Unattended	115.00	34.50	
6	Hopkins Road Station 253	Dist-Unattended	115.00	13.80	
7	Hopkins Road Station 253	Dist-Unattended	115.00	13.80	
8	Hudson Falls Station 88	Dist-Unattended	34.50	13.80	
9	Hudson Station 87	Trans-Unattended	115.00	34.50	
10	Hudson Station 87	Trans-Unattended	115.00	13.80	
11	Hudson Station 87	Trans-Unattended	115.00	13.80	
12	Huntley Station	Trans-Unattended	115.00	23.80	
13	Indian Lake Station 310	Dist-Unattended	34.50	4.80	
14	Indian River Station 323	Trans-Unattended	115.00	23.00	
15	Indian River Station 323	Trans-Unattended	115.00	13.80	
16	Industry Station 47	Dist-Unattended	34.50	4.80	
17	Inghams Station 20	Trans-Unattended	115.00	13.80	
18	Inghams Station 20	Trans-Unattended	115.00	46.00	
19	Ingham's station 20	Tran- Unattended	115.00	115.00	
20	Inman Road Station 370	Dist-Unattended	115.00	13.80	
21	Inman Road Station 370	Dist-Unattended	115.00	13.80	
22	Iroquois Rock Station	Dist-Unattended	34.50	0.48	
23	Iroquois Rock Station	Dist-Unattended	34.50	0.48	
24	Iroquois Rock Station	Dist-Unattended	34.50	0.48	
25	Jewett Road Station 291	Dist-Unattended	34.50	13.80	
26	Johnson Road Station 352	Dist-Unattended	113.00	13.80	
27	Johnson Road Station 352	Dist-Unattended	115.00	13.80	
28	Johnstown Station 61	Dist-Unattended	69.00	4.16	
29	Johnstown Station 61	Dist-Unattended	69.00	4.16	
30	Juniper Station 500	Dist-Unattended	34.50	13.80	
31	Karner Station 317	Dist-Unattended	34.50	4.16	
32	Karner Station 317	Dist-Unattended	34.50	4.16	
33	Kenmore Terminal Station 158	Dist-Unattended	115.00	23.00	
34	Kenmore Terminal Station 158	Dist-Unattended	115.00	23.00	
35	Kensington Terminal Station	Trans-Unattended	115.00	23.00	
36	Kensington Terminal Station	Trans-Unattended	115.00	23.00	
37	Kensington Terminal Station	Trans-Unattended	115.00	23.00	
38	Kensington Terminal Station	Trans-Unattended	115.00	23.00	
39	Kilian Manufacturing Corporation - TS 2296	Dist-Unattended	34.40	0.48	
40	Kilian Manufacturing Corporation - TS 2296	Dist-Unattended	34.40	0.48	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Kilian Manufacturing Corporation - TS 2296	Dist-Unattended	34.50	0.48	
2	Knapp Road Station 226	Dist-Unattended	115.00	13.80	
3	Knights Creek Station 06	Dist-Unattended	34.50	4.80	
4	Labrador Station 230	Trans-Unattended	34.50	13.80	
5	Labrador Station 230	Trans-Unattended	115.00	34.50	
6	Lake Colby Station 927	Trans-Unattended	115.00	15.00	
7	Lake Colby Station 927	Trans-Unattended	115.00	46.00	
8	Lake Colby Station 927	Trans-Unattended	115.00	13.80	
9	Lake Colby Station 927	Trans-Unattended	115.00	46.00	
10	Lake Road No. 2 Station 299	Dist-Unattended	115.00	13.80	
11	Lakeview Station 182	Dist-Unattended	115.00	13.80	
12	Lakeville Station 40	Dist-Unattended	34.50	4.80	
13	Langford Station 180	Dist-Unattended	34.40	13.80	
14	Lansingburgh Station 93	Dist-Unattended	13.20	4.16	
15	Lansingburgh Station 93	Dist-Unattended	13.20	4.16	
16	Lansingburgh Station 93	Dist-Unattended	34.50	13.80	
17	Lapp Station 26	Dist-Unattended	115.00	4.36	
18	Latham Station 282	Dist-Unattended	34.50	13.80	
19	Lawrence Avenue Station 976	Dist-Unattended	115.00	13.80	
20	Lawrence Avenue Station 976	Dist-Unattended	115.00	13.80	
21	Leeds Station 377	Trans-Unattended	345.00	13.80	
22	Leeds Station 377	Trans-Unattended	345.00	13.80	
23	Leeds Station 377	Trans-Unattended	345.00	13.80	
24	Lehigh Station 669	Dist-Unattended	115.00	13.80	
25	Lenox Station 513	Dist-Unattended	13.20	4.16	
26	Leray Station 813	Dist-Unattended	23.00	4.80	
27	Levant Station 98	Dist-Unattended	34.50	4.80	
28	Levitt Station 665	Dist-Unattended	115.00	4.80	
29	Liberty Street Station 94	Dist-Unattended	34.50	13.80	
30	Liberty Street Station 94	Dist-Unattended	34.50	13.80	
31	Liberty Street Station 94	Dist-Unattended	34.50	4.16	
32	Liberty Street Station 94	Dist-Unattended	34.50	4.16	
33	Lighthouse Hill Station 61	Trans-Unattended	115.00	34.50	
34	Lighthouse Hill Station 61	Trans-Unattended	115.00	34.50	
35	Lima Station 36	Dist-Unattended	34.50	4.80	
36	Linden Station 21	Dist-Unattended	34.50	4.80	
37	Lisbon Station 963	Dist-Unattended	23.00	4.80	
38	Little River Station 955	Dist-Unattended	23.00	4.80	
39	Little River Station 955	Dist-Unattended	115.00	13.80	
40	Little River Station 955	Dist-Unattended	115.00	23.00	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Livingston Correctional Station 130	Dist-Unattended	34.50	13.80	
2	Livingston Correctional Station 130	Dist-Unattended	34.50	13.80	
3	Livingston Correctional Station 130	Dist-Unattended	34.50	13.80	
4	Livonia Station 37	Dist-Unattended	34.50	4.80	
5	Lockport Station	Trans-Unattended	115.00	12.00	
6	Loon Lake Station 837	Dist-Unattended	46.00	4.80	
7	Loon Lake Station 837	Dist-Unattended	46.00	4.80	
8	Lords Hill Station 150	Dist-Unattended	34.50	4.80	
9	Lorings Station 276	Dist-Unattended	34.50	13.80	
10	Lowville Station 773	Trans-Unattended	115.00	13.80	
11	Lowville Station 773	Trans-Unattended	115.00	24.00	
12	Lyme Station 733	Dist-Unattended	115.00	13.80	
13	Lyndonville Station 95	Dist-Unattended	34.50	4.80	
14	Lynn Street Station 320	Dist-Unattended	34.40	13.80	
15	Lysander Station 297	Dist-Unattended	115.00	13.80	
16	Machias Station 13	Trans -Unattended	34.50	4.80	
17	Machias Station 13	Trans-Unattended	115.00	34.50	
18	Machias Station 13	Trans-Unattended	115.00	34.50	
19	Madison Station 654	Dist-Unattended	115.00	4.80	
20	Madison Station 654	Dist-Unattended	115.00	4.80	
21	Madison Station 654	Dist-Unattended	115.00	4.80	
22	Madison Station 654	Dist-Unattended	115.00	4.80	
23	Mallory Road Station 40	Trans-Unattended	115.00	34.50	
24	Mallory Road Station 40	Trans-Unattended	115.00	34.50	
25	Malone Station 895	Trans-Unattended	115.00	34.50	
26	Malone Station 895	Trans-Unattended	115.00	13.80	
27	Malone Station 895	Trans-Unattended	115.00	34.50	
28	Malta Station 443	Dist-Unattended	115.00	13.80	
29	Maplehurst Station 04	Dist-Unattended	34.50	4.80	
30	Maplewood Station 307	Trans-Unattended	115.00	13.80	
31	Maplewood Station 307	Trans-Unattended	115.00	34.40	
32	Market Hill Station 324	Dist-Unattended	69.00	4.16	
33	Market Hill Station 324	Dist-Unattended	69.00	4.16	
34	Marshville Station 299	Trans-Unattended	115.00	69.00	
35	Marshville Station 299	Trans-Unattended	115.00	69.00	
36	Mayfield Station 356	Dist-Unattended	69.00	13.80	
37	McAdoo Station 914	Dist-Unattended	115.00	13.80	
38	McBride Street Station 123	Dist-Unattended	34.50	4.16	
39	McBride Street Station 123	Dist-Unattended	34.50	4.16	
40	McClellan Street Station 304	Dist-Unattended	34.50	13.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	McCrea Street Station 272	Dist-Unattended	34.50	4.80	
2	McGraw Station 228	Dist-Unattended	34.50	4.80	
3	McGraw Station 228	Dist-Unattended	34.50	4.80	
4	McGraw Station 228	Dist-Unattended	34.50	4.80	
5	Mcintosh Box & Pallet Corporation - TS 2766	Dist-Unattended	34.50	0.48	
6	Mcintosh Box & Pallet Corporation - TS 2766	Dist-Unattended	34.50	0.48	
7	Mcintosh Box & Pallet Corporation - TS 2766	Dist-Unattended	34.50	0.48	
8	McIntyre Station 969	Trans-Unattended	115.00	23.00	
9	McIntyre Station 969	Trans-Unattended	115.00	23.00	
10	McKownville Station 327	Dist-Unattended	115.00	13.80	
11	McKownville Station 327	Dist-Unattended	113.00	13.80	
12	Meco Station 318	Trans-Unattended	115.00	69.00	
13	Menands Station 101	Transt-Unattended	13.20	4.16	
14	Menands Station 101	Trans-Unattended	115.00	34.50	
15	Menands Station 101	Trans-Unattended	115.00	13.80	
16	Menands Station 101	Trans-Unattended	115.00	4.16	
17	Menands Station 101	Trans-Unattended	115.00	13.80	
18	Menands Station 101	Trans-Unattended	115.00	34.50	
19	Merrillsville Station 838	Dist-Unattended	46.00	2.40	
20	Mexico Station 43	Dist-Unattended	34.50	4.80	
21	Middleburg Station 390	Dist-Unattended	69.00	13.80	
22	Middleport Station 77	Dist-Unattended	34.50	4.80	
23	Middleville Station 666	Dist-Unattended	46.00	4.16	
24	Midler Station 145	Dist-Unattended	34.50	4.16	
25	Midstate Construction Company Station 148	Dist-Unattended	34.50	2.40	
26	Midstate Construction Company Station 148	Dist-Unattended	34.50	2.40	
27	Midstate Construction Company Station 148	Dist-Unattended	34.50	2.40	
28	Midstate Correctional Facility	Dist-Unattended	46.00	2.40	
29	Midstate Correctional Facility	Dist-Unattended	46.00	2.40	
30	Midstate Correctional Facility	Dist-Unattended	46.00	2.40	
31	Midstate Correctional Facility	Dist-Unattended	46.00	2.40	
32	Mill Street Station 748	Trans-Unattended	23.00	4.80	
33	Mill Street Station 748	Trans-Unattended	23.00	4.80	
34	Mill Street Station 748	Trans-Unattended	23.00	4.80	
35	Miller Street Station 117	Dist-Unattended	34.50	4.80	
36	Miller Street Station 117	Dist-Unattended	34.50	4.80	
37	Miller Street Station 117	Dist-Unattended	34.50	4.80	
38	Milton Avenue Station 266	Dist-Unattended	113.00	13.80	
39	Mine Road Station 777	Trans-Unattended	34.50	23.00	
40	Minoa Station 44	Dist-Unattended	34.50	4.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Mohican Station 247	Trans-Unattended	115.00	34.50	
2	Mohican Station 247	Trans-Unattended	115.00	34.50	
3	Mohican Station 247	Trans-Unattended	115.00	34.50	
4	Mohican Station 247	Trans-Unattended	115.00	34.50	
5	Moir Station 859	Dist-Unattended	34.50	4.80	
6	Monarch Machine Tool Station 264	Dist-Unattended	34.50	2.40	
7	Morristown Station 933	Dist-Unattended	23.00	5.04	
8	Mortimer Station	Trans-Unattended	115.00	34.50	11.50
9	Mountain Station	Trans-Unattended	115.00	34.50	
10	Mumford Station 50	Dist-Unattended	115.00	13.80	
11	Nassau Station 113	Dist-Unattended	34.50	19.80	
12	Nestle Company Station 245	Dist-Unattended	115.00	2.40	
13	Nestle Company Station 245	Dist -Unattended	115.00	2.40	
14	New Haven Station 256	Dist-Unattended	115.00	13.80	
15	New Krumkill Station 421	Dist-Unattended	13.20	4.16	
16	New Krumkill Station 421	Dist-Unattended	113.00	13.80	
17	New Scotland Station 325	Trans-Unattended	345.00	120.00	13.80
18	New Scotland Station 325	Trans-Unattended	345.00	120.00	13.80
19	New Walden Station	Trans-Unattended	115.00	34.50	
20	New Walden Station	Trans-Unattended	115.00	34.50	
21	Newark Station 300	Dist-Unattended	34.50	13.80	
22	Newark Station 300	Dist-Unattended	34.50	13.80	
23	Newton Falls Station 774	Dist-Unattended	34.50	2.40	
24	Newton Falls Station 774	Dist-Unattended	34.50	2.40	
25	Newton Falls Station 774	Dist-Unattended	34.50	2.40	
26	Newtonville Station 305	Dist-Unattended	34.50	13.80	
27	Newtonville Station 305	Dist-Unattended	34.50	4.16	
28	Nicholville Station 860	Trans-Unattended	34.50	4.80	
29	Nicholville Station 860	Trans-Unattended	34.50	4.80	
30	Nicholville Station 860	Trans-Unattended	34.50	4.80	
31	Nicholville Station 860	Trans-Unattended	115.00	34.50	
32	Nile Station	Trans-Unattended	115.00	34.50	
33	Niles Station 294	Dist-Unattended	34.40	13.80	
34	Norfolk Station 934	Trans-Unattended	115.00	23.00	
35	North Akron Station	Trans-Unattended	115.00	34.50	
36	North Akron Station	Trans-Unattended	115.00	34.50	
37	North Angola Station	Trans-Unattended	115.00	34.50	
38	North Angola Station	Trans-Unattended	115.00	34.50	
39	North Ashford Station 36	Trans-Unattended	34.50	4.80	
40	North Bangor Station 864	Dist-Unattended	34.50	4.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	North Bombay Station 866	Dist-Unattended	34.50	13.80	
2	North Carthage Station 816	Dist-Unattended	115.00	23.00	
3	North Carthage Station 816	Dist-Unattended	115.00	13.80	
4	North Chautauqua Station	Dist-Unattended	34.50	4.80	
5	North Collins Station 92	Dist-Unattended	34.50	4.80	
6	North Creek Station 122	Dist-Unattended	115.00	13.80	
7	North Creek Station 122	Dist-Unattended	115.00	13.80	
8	North Eden Station 82	Dist-Unattended	34.50	13.20	
9	North Gouverneur Station 983	Dist-Unattended	115.00	13.80	
10	North Lakeville Station	Trans-Unattended	115.00	34.50	
11	North Lawrence Station 861	Dist-Unattended	34.50	4.80	
12	North LeRoy Station	Trans-Unattended	115.00	34.50	
13	North LeRoy Station 04	Dist-Unattended	115.00	13.80	
14	North Olean Station 30	Dist-Unattended	34.50	4.80	
15	North Olean Station 30	Dist-Unattended	34.50	4.80	
16	North Olean Station 30	Dist-Unattended	34.50	4.80	
17	North Troy Station 123	Trans-Unattended	115.00	34.50	
18	North Troy Station 123	Trans-Unattended	115.00	13.80	
19	North Troy Station 123	Trans-Unattended	115.00	34.50	
20	Northville Station 332	Dist-Unattended	69.00	13.80	
21	Northville Station 332	Dist-Unattended	69.00	23.00	
22	Norwood Station 928	Trans-Unattended	23.00	4.80	
23	Norwood Station 928	Trans-Unattended	23.00	4.80	
24	Norwood Station 928	Trans-Unattended	23.00	4.80	
25	Oak Hill Station 62	Dist-Unattended	34.50	4.80	
26	Oakfield Station 03	Trans-Unattended	34.50	4.80	
27	Oakfield Station 03	Trans-Unattended	115.00	34.50	
28	Oakwood Ave Station 232	Dist-Unattended	115.00	13.80	
29	Oakwood Ave Station 232	Dist-Unattended	115.00	13.80	
30	Oathout Station 402	Dist-Unattended	34.40	13.80	
31	Ogdenbrook Station 423	Dist-Unattended	115.00	13.80	
32	Ogdensburg Station 938	Trans-Unattended	115.00	13.80	
33	Ogdensburg Stone Station 932	Dist-Unattended	23.00	0.48	
34	Ogdensburg Stone Station 932	Dist-Unattended	23.00	5.00	
35	Ogdensburg Stone Station 932	Dist-Unattended	23.00	5.00	
36	Old Forge Station 383	Dist-Unattended	46.00	4.80	
37	Old Forge Station 383	Dist-Unattended	46.00	4.80	
38	Old Forge Station 383	Dist-Unattended	46.00	4.80	
39	Old Forge Station 383	Dist-Unattended	46.00	4.80	
40	Oneida Station 501	Trans-Unattended	115.00	13.80	

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Orangeville Station 19	Dist-Unattended	34.50	4.80	
2	Oswego Switch Yard	Trans-Unattended	115.00	34.50	
3	Oswego Switch Yard	Trans-Unattended	345.00	115.00	
4	Otten Station 412	Dist-Unattended	115.00	4.80	
5	Packard Station	Trans-Unattended	230.00	120.00	13.20
6	Packard Station	Trans-Unattended	230.00	120.00	13.20
7	Packard Station	Trans-Unattended	230.00	120.00	13.20
8	Paloma Station 254	Dist-Unattended	115.00	13.80	
9	Panama Station 70	Dist-Unattended	34.50	4.80	
10	Parish Station 49	Dist-Unattended	34.50	4.80	
11	Parishville Station 939	Trans-Unattended	4.80	2.40	
12	Parishville Station 939	Trans-Unattended	4.80	2.40	
13	Park Street Station 144	Dist-Unattended	34.50	4.16	
14	Partridge Street Station 128	Dist-Unattended	34.50	4.16	
15	Partridge Street Station 128	Dist-Unattended	34.50	4.16	
16	Patroon Station 323	Trans-Unattended	110.00	34.50	13.83
17	Patroon Station 323	Trans-Unattended	115.00	13.80	
18	Paul Smiths Station 384	Dist-Unattended	46.00	4.80	
19	Peat Street Station 250	Dist-Unattended	115.00	13.80	
20	Pebble Hill Station 290	Trans-Unattended	115.00	13.80	
21	Pebble Hill Station 290	Trans-Unattended	115.00	34.50	
22	Pachham Matls	Dist-Unattended	34.40	0.24	
23	Perryville Station 50	Dist-Unattended	34.50	4.16	
24	Peterboro Station 514	Dist -Unattended	115.00	13.20	
25	Peterboro Station 514	Dist-Unattended	115.00	13.80	
26	Petrolia Station 19	Dist-Unattended	34.50	4.80	
27	Petrolia Station 19	Dist-Unattended	34.50	4.80	
28	Petrolia Station 19	Dist-Unattended	34.50	4.80	
29	Phoenix Station 51	Dist-Unattended	34.50	4.80	
30	Piercefield Station 502	Trans-Unattended	46.00	4.80	
31	Piercefield Station 502	Trans-Unattended	46.00	4.80	
32	Piercefield Station 502	Trans-Unattended	46.00	4.80	
33	Pine Grove Station 59	Dist-Unattended	115.00	13.80	
34	Pine Grove Station 59	Dist-Unattended	115.00	13.80	
35	Pinebush Station 371	Dist-Unattended	115.00	13.80	
36	Pinebush Station 371	dist-Unattended	115.00	13.80	
37	Pleasant Station 664	Dist-Unattended	43.80	4.36	
38	Pleasant Station 664	Dist-Unattended	43.80	4.36	
39	Poland Station 621	Dist-Unattended	46.00	13.80	
40	Poland Station 66	Dist-Unattended	34.50	4.80	

**SUBSTATIONS**

Attachment 2

- Report below the information called for concerning substations of the respondent as of the end of the year.
- Substations which serve only one industrial or street railway customer should not be listed below.
- 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.
- 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	Pompey Station 120	Dist-Unattended	34.50	4.16	
2	Pompey Station 120	Dist-Unattended	34.50	4.16	
3	Pompey Station 120	Dist-Unattended	34.50	4.16	
4	Port Henry Station 385	Dist-Unattended	113.00	13.80	
5	Port Leyden Station 755	Dist-Unattended	23.00	4.80	
6	Port Leyden Station 755	Dist-Unattended	23.00	4.80	
7	Port Leyden Station 755	Dist-Unattended	23.00	4.80	
8	Port Sub 1-James St	Dist-Unattended	23.00	4.16	
9	Portage Street Station 754	Dist-Unattended	23.00	4.80	
10	Porter Station 657	Trans-Unattended	230.00	115.00	
11	Porter Station 657	Trans-Unattended	230.00	115.00	
12	Porter Station 657	Trans-Unattended	230.00	120.00	
13	Pottersville Station 424	Dist-Unattended	34.40	13.80	
14	Price Corners Station 14	Dist-Unattended	34.50	13.80	
15	Prospect Hill Station 413	dist-Unattended	115.00	13.80	
16	Queensbury Station 295	Trans-Unattended	115.00	34.50	4.80
17	Queensbury Station 295	Trans-Unattended	115.00	13.80	
18	Queensbury Station 295	Trans-Unattended	115.00	13.80	
19	Raquette Lake Station 398	Dist-Unattended	46.00	4.80	
20	Raybrook Station 839	dist-Unattended	115.00	13.80	
21	Raymour & Flanagan	Dist-Unattended	34.50	0.48	
22	Raymour & Flanagan	Dist-Unattended	34.50	0.48	
23	Raymour & Flanagan	Dist-Unattended	34.50	0.48	
24	Renaissance Drive Station 229	dist-Unattended	115.00	13.80	
25	Renaissance Drive Station 229	Dist-Unattended	115.00	13.80	
26	Rensselaer Station 132	Trans-Unattended	34.50	13.80	
27	Reservoir Station 102	Dist-Unattended	34.50	13.80	
28	Reynolds Road Station 334	Trans-Unattended	115.00	13.80	
29	Reynolds Road Station 334	Trans-Unattended	115.00	13.80	
30	Reynolds Road Station 334	Trans-Unattended	345.00	115.00	
31	Richmond Station 32	Dist-Unattended	34.50	13.80	
32	Ridge Road Station 219	Dist-Unattended	34.50	4.80	
33	Ridge Road Station 219	Dist-Unattended	34.50	4.80	
34	Ridge Road Station 219	Dist-Unattended	34.50	4.80	
35	Ridge Station 142	Trans-Unattended	115.00	34.50	
36	Ridge Station 142	Trans-Unattended	115.00	34.50	
37	Ridge Station 142	Trans -Unattended	115.00	4.33	
38	Riparius Station 293	Dist-Unattended	34.50	4.80	
39	Ripley Station 53	Dist-Unattended	34.50	4.80	
40	Riverside Station 288	Dist-Unattended	115.00	13.80	



**SUBSTATIONS**

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVa)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Riverside Station 288	Dist-Unattended	110.00	34.00	
2	Riverview Station 847	Dist-Unattended	43.80	4.80	
3	Roberts Road Station 154	Dist-Unattended	115.00	13.20	
4	Rock City Falls Station 404	Dist-Unattended	34.50	4.80	
5	Rock City Station 623	Dist-Unattended	43.80	4.40	
6	Rock Cut Station 286	Dist-Unattended	115.00	13.80	
7	Rome Station 762	Trans-Unattended	115.00	13.80	
8	Rome Station 762	Trans-Unattended	115.00	13.80	
9	Rosa Road Station 137	Trans-Unattended	115.00	13.80	
10	Rosa Road Station 137	Trans-Unattended	115.00	34.50	13.80
11	Rotterdam Station 138	Trans-Unattended	115.00	69.00	
12	Rotterdam Station 138	Trans-Unattended	115.00	13.80	
13	Rotterdam Station 138	Trans-Unattended	115.00	34.50	
14	Rotterdam Station 138	Trans-Unattended	230.00	115.00	
15	Rotterdam Station 138	Trans-Unattended	230.00	115.00	
16	Rotterdam Station 138	Trans-Unattended	230.00	115.00	
17	Royalton Station 98	Dist-Unattended	34.50	4.80	
18	Royalton Station 98	Dist-Unattended	34.50	4.80	
19	Ruth Road Station 381	Dist-Unattended	115.00	13.80	
20	Saint Johnsville Station 335	Dist-Unattended	115.00	13.80	
21	Saint Johnsville Station 335	Dist-Unattended	115.00	13.80	
22	Saint Regis Station 977	Dist-Unattended	34.50	4.80	
23	Salisbury Station 678	Dist-Unattended	113.00	13.80	
24	Salisbury Station 678	Dist-Unattended	110.00	13.80	
25	Sanborn Station	Trans-Unattended	115.00	34.50	
26	Sand Creek Station 452	Trans-Unattended	115.00	13.80	
27	Sand Road Station 131	Dist-Unattended	34.50	4.16	
28	Sandy Creek Station 66	Dist-Unattended	34.50	13.80	
29	Saratoga Station 142	Dist-Unattended	34.50	13.80	
30	Saratoga Station 142	Dist-Unattended	34.50	4.16	
31	Sawyer Avenue Station	Tran-Unattended	23.00	13.30	
32	Sawyer Avenue Station	Trans-Unattended	230.00	23.00	
33	Sawyer Avenue Station	Trans-Unattended	230.00	23.00	
34	Sawyer Avenue Station	Trans-Unattended	230.00	23.00	
35	Schenevus Station 261	Dist-Unattended	2223.00	4.80	
36	Schenevus Station 261	Dist-Unattended	22.00	4.80	
37	Schenevus Station 261	Dist-Unattended	22.00	4.80	
38	Schodack Station 451	Dist-Unattended	115.00	13.80	
39	Schoharie Station 234	Dist-Unattended	69.00	13.80	
40	Schroon Lake station 429	Dist-Unattended	34.40	13.80	

**SUBSTATIONS**

Attachment 2

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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	Schuyler Station 663	Trans-Unattended	115.00	46.00	
2	Schuyler Station 663	Trans-Unattended	115.00	46.00	
3	Schuyler Station 663	Trans-Unattended	115.00	13.80	
4	Schuylerville Station 39	Trans-Unattended	34.50	4.80	
5	Scofield Road Station 450	Dist-Unattended	115.00	13.80	
6	Scotia Station 255	Dist-Unattended	34.50	4.16	
7	Scotia Station 255	Dist-Unattended	34.50	4.16	
8	Sealright Station 273	Dist-Unattended	115.00	2.40	
9	Selkirk Station 149	Dist-Unattended	34.40	13.80	
10	Seminole Station 339	Dist-Unattended	34.50	4.16	
11	Seneca Terminal Station	Trans-Unattended	115.00	23.00	
12	Sentinel Heights Station 128	Dist-Unattended	33.00	2.30	
13	Seventh Avenue Station 244	Dist-Unattended	34.50	4.16	
14	Seventh North Street Station 231	Dist-Unattended	34.50	4.80	
15	Shaleton Station 81	Trans-Unattended	115.00	34.50	
16	Sharon Station 363	Dist-Unattended	69.00	13.80	
17	Shelby Station 76	Dist -Unattended	115.00	13.80	
18	Shelby Station 76	Dist-Unattended	115.00	13.80	
19	Sheppard Road Station 29	Dist-Unattended	34.50	13.80	
20	Sheppard Road Station 29	Dist-Unattended	34.50	13.80	
21	Sherman Station 54	Dist-Unattended	34.50	4.80	
22	Sharmen Station 333	Dist- Unattended	46.00	13.80	
23	Shore Road Station 281	Dist-Unattended	34.40	4.80	
24	Silver Lake Station 845	Dist-Unattended	46.00	2.40	
25	Sinclairville Station 72	Dist-Unattended	34.50	4.80	
26	Smith Bridge Station 464	Trans-Unattended	115.00	13.80	
27	Solvay Station 57	Trans-Unattended	115.00	34.50	
28	Sorrell Hill Station 269	Dist-Unattended	115.00	13.80	
29	South Dow Station	Trans-Unattended	115.00	34.50	
30	South Dow Station	Trans-Unattended	115.00	34.50	
31	South Philadelphia Station 764	Dist-Unattended	23.00	4.80	
32	South Randolph Station 32	Dist-Unattended	34.50	4.80	
33	South Street Station 297	Dist-Unattended	34.40	13.80	
34	South Washington Street Station 614	Dist-Unattended	46.00	13.80	
35	South Wellsville Station 23	Dist-Unattended	34.50	4.80	
36	Southland Station 84	Dist-Unattended	34.50	4.80	
37	Southwood Station 244	Dist-Unattended	110.00	13.80	
38	Spencer Haley	Dist-Unattended	34.50	0.48	
39	Spier Falls Station 34	Trans-Unattended	115.00	34.50	
40	Springfield Station 167	Dist-Unattended	34.50	4.16	

SUBSTATIONS		Attachment 2
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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Springfield Station 167	Dist-Unattended	34.50	4.16	
2	Star Lake Station 727	Dist-Unattended	34.50	4.80	
3	Starr Road Station 334	Dist-Unattended	115.00	13.80	
4	State Street Station 954	Dist-Unattended	23.00	4.80	
5	State Street Station 954	Dist-Unattended	23.00	4.80	
6	Station 021	Dist-Unattended	23.00	4.16	
7	Station 022	Dist-Unattended	22.90	4.36	
8	Station 023	Dist-Unattended	22.90	4.36	
9	Station 024	Dist-Unattended	22.90	4.36	
10	Station 025	Dist-Unattended	23.00	4.16	
11	Station 026	Dist-Unattended	23.00	4.16	
12	Station 027	Dist-Unattended	23.00	4.16	
13	Station 028	Dist-Unattended	23.00	4.16	
14	Station 029	Dist-Unattended	23.00	4.16	
15	Station 030	Dist-Unattended	23.00	4.16	
16	Station 031	Dist-Unattended	23.00	4.16	
17	Station 032	Dist-Unattended	23.00	4.16	
18	Station 033	Dist-Unattended	23.00	4.16	
19	Station 034	Dist-Unattended	23.00	4.16	
20	Station 035	Dist-Unattended	23.00	4.16	
21	Station 036	Dist-Unattended	23.00	4.16	
22	Station 037	Dist-Unattended	23.00	4.16	
23	Station 038	Dist-Unattended	23.00	4.16	
24	Station 039	Dist-Unattended	23.00	4.16	
25	Station 040	Dist-Unattended	23.00	4.16	
26	Station 041	Dist-Unattended	23.00	4.16	
27	Station 042	Dist-Unattended	23.00	4.16	
28	Station 043	Dist-Unattended	22.90	4.36	
29	Station 044	Dist-Unattended	23.00	4.16	
30	Station 045	Dist-Unattended	23.00	4.16	
31	Station 046	Dist-Unattended	23.00	4.16	
32	Station 047	Dist-Unattended	23.00	4.36	
33	Station 048	Dist-Unattended	23.00	4.36	
34	Station 049	Dist-Unattended	23.00	4.36	
35	Station 050	Dist-Unattended	23.00	4.36	
36	Station 051	Dist-Unattended	23.00	4.16	
37	Station 052	Dist-Unattended	23.00	4.16	
38	Station 053	Dist-Unattended	23.00	4.16	
39	Station 054	Trans-Unattended	115.00	4.16	
40	Station 055	Trans-Unattended	115.00	4.16	

**SUBSTATIONS**

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Station 056	Dist-Unattended	22.90	4.16	
2	Station 057	Dist-Unattended	22.90		
3	Station 058	Dist-Unattended	34.50	4.16	
4	Station 059	Dist-Unattended	23.00	4.16	
5	Station 060	Trans-Unattended	115.00	13.80	
6	Station 061	Dist-Unattended	115.00	4.16	
7	Station 063	Dist-Unattended	23.00	4.16	
8	Station 064	Dist-Unattended	113.00	13.80	
9	Station 066	Dist-Unattended	34.50	4.80	
10	Station 067	Dist-Unattended	34.50	4.16	
11	Station 068	Dist-Unattended	23.00	4.16	
12	Station 071 - South Newfane	Dist-Unattended	34.40	5.04	
13	Station 074	Dist-Unattended	23.00	4.16	
14	Station 076 - Shawnee Road	Dist-Unattended	115.00	13.80	
15	Station 077	Dist-Unattended	23.00	4.16	
16	Station 078	Trans- Unattended	115.00	23.00	
17	Station 079	Dist-Unattended	23.00	4.16	
18	Station 080 - Eighth Street	Dist-Unattended	12.00	4.16	
19	Station 081 - Beech Avenue	Dist-Unattended	12.00	4.16	
20	Station 082 - Eleventh Street	Dist-Unattended	12.00	4.16	
21	Station 083 - Welch Avenue	Dist-Unattended	12.00	4.16	
22	Station 085 - Stephenson Avenue	Dist-Unattended	12.00	4.80	
23	Station 086 - Lewiston Heights	Dist-Unattended	34.50	4.80	
24	Station 087 - Lewiston	Dist-Unattended	34.50	4.80	
25	Station 088 - Youngstown	Dist-Unattended	34.50	4.80	
26	Station 089 - Ransomville	Dist-Unattended	34.50	4.80	
27	Station 093 - Wilson	Dist-Unattended	34.50	4.80	
28	Station 097 - Summit Park	Dist-Unattended	113.00	13.80	
29	Station 105 - Swann Road	Trans-Unattended	115.00	13.80	
30	Station 105 - Swann Road	Trans-Unattended	115.00	13.80	
31	Station 121 - Clinton	Dist-Unattended	34.50	4.80	
32	Station 121 - Clinton	Dist-Unattended	34.50	4.80	
33	Station 122 - Tonawanda News	Dist-Unattended	23.00	4.16	
34	Station 124 - Almeda Ave	Dist-Unattended	34.50	4.16	
35	Station 124 - Almeda Ave	Dist-Unattended	34.50	4.16	
36	Station 124 - Almeda Ave	Dist-Unattended	34.50	4.16	
37	Station 124 - Almeda Ave	Dist-Unattended	34.50	4.16	
38	Station 126- Gibson St.	Dist-Unattended	23.00	4.16	
39	Station 127- Delaware Rd	Dist-Unattended	23.00	4.16	
40	Station 129 - Brompton Rd	Dist-Unattended	115.00	4.33	

**SUBSTATIONS**

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Line No.	Name and Location of Substation (a)	Character of Substation (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Station 129 - Brompton Rd	Dist-Unattended	115.00	4.16	
2	Station 130	Dist-Unattended	115.00	13.80	
3	Station 130	Dist-Unattended	115.00	13.80	
4	Station 132	Dist-Unattended	34.50	4.80	
5	Station 133 - Dupont	Dist-Unattended	115.00	4.16	
6	Station 139 - Martin Rd	Dist-Unattended	115.00	4.16	
7	Station 139 - Martin Rd	Dist-Unattended	115.00	4.16	
8	Station 140	Dist-Unattended	115.00	13.80	
9	Station 140	Dist-Unattended	115.00	13.80	
10	Station 142	Dist-Unattended	115.00	4.16	
11	Station 146 (Walden Ave)	Dist-Unattended	34.50	4.80	
12	Station 146 (Walden Ave)	Dist-Unattended	34.50	13.80	
13	Station 149 - Snyder Tank	Dist-Unattended	34.50	4.16	
14	Station 154	Dist-Unattended	115.00	4.16	
15	Station 154	Dist-Unattended	115.00	4.16	
16	Station 155 - Worthington	Dist-Unattended	115.00	4.16	
17	Station 157	Dist-Unattended	23.00	4.16	
18	Station 160- Summer St.	Dist-Unattended	23.00	4.16	
19	Station 161- Short St.	dist-Unattended	23.00	4.16	
20	Station 162	Dist-Unattended	23.00	4.16	
21	Station 162	Dist-Unattended	23.00	4.16	
22	Station 170 - Newfane	Dist-Unattended	34.50	4.80	
23	Station 171 - Burt	Dist-Unattended	34.50	4.80	
24	Station 202	Dist-Unattended	23.00	4.16	
25	Station 203	Dist-Unattended	23.00	4.16	
26	Station 205	Dist-Unattended	23.00	13.80	
27	Station 206 - Tonawanda Creek	Dist-Unattended	115.00	13.80	
28	Station 206 - Tonawanda Creek	Dist-Unattended	115.00	13.80	
29	Station 207 - Slade Road	Dist-Unattended	34.40	13.80	
30	Station 208	Dist-Unattended	23.00	4.40	11.00
31	Station 209 - Long Rd	Dist-Unattended	115.00	13.80	
32	Station 210 - Military Road	Dist-Unattended	115.00	13.80	
33	Station 211 - Ayer Rd	Dist-Unattended	115.00	13.80	
34	Station 211 - Ayer Rd	Dist-Unattended	115.00	13.80	
35	Station 212	Dist-Unattended	115.00	13.80	
36	Station 212	Dist-Unattended	115.00	13.80	
37	Station 213	Trans-Unattended	115.00	13.80	
38	Station 214 - Youngs St	Trans-Unattended	115.00	4.16	
39	Station 215 - Buffalo Avenue	Trans-Unattended	115.00	13.80	
40	Station 215 - Buffalo Avenue	Trans-Unattended	115.00	13.80	

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Line No.	Name and Location of Substation  (a)	Character of Substation  (b)	VOLTAGE (In MVA)		
			Primary (c)	Secondary (d)	Tertiary (e)
1	Station 216 - Lockport Road	Trans-Unattended	115.00	13.80	
2	Station 217 - Walmore Rd	Trans-Unattended	115.00	13.80	
3	Station 219 - Park Club Ln	Trans-Unattended	115.00	13.80	
4	Station 224 - Sweethome Rd	Dist-Unattended	115.00	13.80	
5	Station 224 - Sweethome Rd	Dist-Unattended	115.00	13.80	
6	Steamburg Station 17	Dist-Unattended	34.50	4.80	
7	Stiles Station 58	Dist-Unattended	34.50	4.80	
8	Stiles Station 58	Dist-Unattended	34.50	4.80	
9	Stiles Station 58	Dist-Unattended	34.50	4.80	
10	Stittville Station 670	Dist-Unattended	115.00	13.80	
11	Stoner Station 358	Dist-Unattended	115.00	13.80	
12	Stow Station 52	Dist-Unattended	34.50	4.80	
13	Stuyvesant Station 977	Trans-Unattended	34.40	13.80	
14	Summit Station 347	Dist-Unattended	69.00	4.80	
15	Summit Station 347	Dist-Unattended	69.00	23.00	
16	Sunday Creek Station 876	Dist-Unattended	115.00	13.80	
17	Swaggertown Station 364	Dist-Unattended	115.00	13.80	
18	Sweden Station	Dist-Unattended	115.00	34.50	
19	Sycaway Station 372	Dist-Unattended	115.00	13.80	
20	Sycaway Station 372	Dist-Unattended	115.00	13.80	
21	Taylorville Station 770	Trans-Unattended	115.00	23.00	
22	Teall Avenue Station 72	Trans-Unattended	115.00	13.80	
23	Telegraph Road Station	Trans-Unattended	115.00	34.50	
24	Telegraph Road Station	Trans-Unattended	115.00	34.50	
25	Temple Station 243	Trans-Unattended	115.00	13.80	
26	Temple Station 243	Trans-Unattended	115.00	13.80	
27	Temple Station 243	Trans-Unattended	115.00	13.80	
28	Terminal Station 651	Trans-Unattended	110.00	13.80	
29	Terminal Station 651	Trans-Unattended	115.00	13.80	
30	Third Street Station 216	Dist-Unattended	34.50	4.80	
31	Thousand Islands Station 814	Dist-Unattended	115.00	13.80	
32	Thousand Islands Station 814	Dist-Unattended	115.00	13.80	
33	Tibbits Avenue Station 292	Dist-Unattended	34.50	4.16	
34	Tilden Station 73	Trans-Unattended	115.00	34.50	
35	Tilden Station 73	Trans-Unattended	115.00	34.50	
36	Townline Station	Trans-Unattended	115.00		
37	Trinity Station 164	Dist-Unattended	13.80	4.16	
38	Trinity Station 164	Dist-Unattended	115.00	13.80	
39	Trinity Station 164	Dist-Unattended	115.00	13.80	
40	Truxton Station 74	Dist-Unattended	34.50	4.80	

**SUBSTATIONS**

Attachment 2

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	Tuller Hill Station 246	Dist-Unattended	115.00	13.80	
2	Tully Center Station 278	Dist-Unattended	115.00	13.80	
3	Tupper Lake Station 830	Dist-Unattended	46.00	13.80	
4	Tupper Lake Station 830	Dist-Unattended	46.00	15.00	
5	Turin Station 653	Trans-Unattended	115.00	13.80	
6	Union Falls Station 844	Dist-Unattended	46.00	2.40	
7	Union Falls Station 844	Dist-Unattended	46.00	2.40	
8	Union Falls Station 844	Dist-Unattended	46.00	2.40	
9	Union Street Station 376	Dist-Unattended	34.40	13.80	
10	Unionville Station 276	Dist-Unattended	34.50	13.80	
11	University Station 81	Dist-Unattended	115.00	13.80	
12	Vail Mills Station 392	Dist-Unattended	115.00	69.00	
13	Vail Mills Station 392	Dist-Unattended	115.00	13.80	
14	Valkin Station 427	Dist-Unattended	115.00	13.80	
15	Valley Station 44	Dist-Unattended	115.00	13.80	
16	Valley Station 44	Dist-Unattended	115.00	13.80	
17	Valley Station 594	Dist-Unattended	115.00	46.00	
18	Valley Station 594	Dist-Unattended	115.00	46.00	
19	Valley Station 594	Dist-Unattended	115.00	46.00	
20	Valley Station 594	Dist-Unattended	115.00	4.16	
21	Valley Station 594	Dist-Unattended	115.00	4.16	
22	Vandalia Station 104	Dist-Unattended	34.50	13.80	
23	Veterans Hospital	Dist-Unattended	34.40	13.80	
24	Veterans Hospital	Dist-Unattended	34.50	13.80	
25	Voorhees Station 83	Dist-Unattended	115.00	19.95	
26	Voorhees Station 83	Dist-Unattended	115.00	34.50	
27	Voorheesville Station 178	Dist-Unattended	115.00	13.80	
28	Walesville Station 331	Dist-Unattended	115.00	13.80	
29	Warrensburg Station 321	Dist-Unattended	115.00	13.80	
30	Warrensburg Station 321	Dist-Unattended	115.00	34.50	
31	Waterfront Health Care Station	Dist-Unattended	23.00	0.21	
32	Waterfront School Station 204	Dist-Unattended	23.00	4.16	
33	Waterport Station 73	Trans-Unattended	34.50	4.80	
34	Watt Street Station 380	Dist-Unattended	34.40	13.80	
35	Weaver Street Station	Dist-Unattended	34.50	13.80	
36	Weibel Avenue Station 415	Dist-Unattended	115.00	13.80	
37	Weibel Avenue Station 415	Dist-Unattended	115.00	13.80	
38	Wells Station 208	Dist-Unattended	23.00	4.80	
39	West Adams Station 875	Trans-Unattended	115.00	13.80	
40	West Albion Station 79	Dist-Unattended	34.50	13.80	

**SUBSTATIONS**

Attachment 2

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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	West Cleveland Station 326	Dist-Unattended	34.50	13.80	
2	West Cleveland Station 326	Dist-Unattended	34.50	13.80	
3	West Cleveland Station 326	Dist-Unattended	34.50	13.80	
4	West Hamlin Station 82	Dist-Unattended	115.00	13.80	
5	West Herkimer 676	Dist- Unattended	34.40	13.80	
6	West Monroe Station 274	Dist-Unattended	34.50	13.80	
7	West Olean Station 33	Dist-Unattended	115.00	13.80	
8	West Olean Station 33	Dist-Unattended	113.00	13.80	
9	West Perrysburg Station 181	Dist-Unattended	34.40	13.80	
10	West Salamanca Station 16	Dist-Unattended	34.50	4.80	
11	West Valley Station 25	Dist-Unattended	34.50	4.80	
12	Westvale Station 133	Dist-Unattended	34.50	4.16	
13	Westville Station 885	Dist-Unattended	34.50	4.80	
14	Westville Station 885	Dist-Unattended	34.50	4.80	
15	Westville Station 885	Dist-Unattended	34.50	4.80	
16	Wethersfield Station 23	Dist-Unattended	34.50	4.80	
17	Wethersfield Station 23	Dist-Unattended	34.50	4.80	
18	Wetzel Road Station	dist- Unattended	115.00	13.80	
19	Whitaker Station 296	Trans-Unattended	115.00	13.80	
20	White Lake Station 399	Dist-Unattended	46.00	4.80	
21	White Lake Station 399	Dist-Unattended	46.00	4.80	
22	White Lake Station 399	Dist-Unattended	46.00	4.80	
23	Whitehall Station 187	Trans-Unattended	115.00	13.80	
24	Whitesboro Station 632	Dist-Unattended	46.00	4.16	
25	Whitesville Station 101	Dist-Unattended	34.50	4.80	
26	Whitman Station 671	Trans-Unattended	115.00	34.50	
27	Willow Specialties Station 24	Dist-Unattended	34.50	4.80	
28	Wilton Station 329	Dist-Unattended	34.50	13.80	
29	Wine Creek Station 283	Dist-Unattended	115.00	13.80	
30	Wolf Road Station 344	Dist-Unattended	115.00	13.80	
31	Woodard Station 233	Trans-Unattended	110.00	34.50	
32	Woodlawn Station 188	Trans-Unattended	110.00	34.50	
33	Worcester Station 189	Dist-Unattended	23.00	13.80	
34	Yahnundasis Station 646	Trans-Unattended	115.00	13.80	
35	Yahnundasis Station 646	Trans-Unattended	115.00	46.00	
36	Yahnundasis Station 646	Trans-Unattended	115.00	46.00	
37	York Center Station 53	Dist-Unattended	69.00	13.80	
38	Youngmann Terminal Station	Trans-Unattended	115.00	34.50	
39	Youngmann Terminal Station	Trans-Unattended	115.00	34.50	
40					



SUBSTATIONS

Attachment 2

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2. Substations which serve only one industrial or street railway customer should not be listed below.
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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	TOTAL		77052.70	14726.46	149.61
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					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					

SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	1					1
20	1					2
4	1					3
8	2					4
5	4					5
10	2					6
17	2					7
1	1					8
20	1					9
4	1					10
1	3					11
10	2					12
23	3					13
30	1					14
30	1					15
48	2					16
33	1					17
33	1					18
7	1					19
5	1					20
3	1					21
5	1					22
5	1					23
3	1					24
15	1					25
6	1					26
5		1				27
30	1					28
16	1					29
2	1					30
7	1					31
4	1					32
15	1					33
1	1					34
2	1					35
15	1					36
15	1					37
20	1					38
20	1					39
30	1					40

SUBSTATIONS (Continued)

Attachment 2

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

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
12	1					1
7	1					2
18	1					3
20	1					4
3	1					5
12	1					6
13	1					7
15	1					8
15	1					9
30	1					10
30	1					11
10	1					12
15	1					13
2	1					14
12	1					15
10	1					16
3	1					17
40	5					18
8	1					19
7	1					20
15	1					21
6	3					22
5	1					23
4	1					24
18	1					25
13	1					26
1	1					27
10	1					28
12	6					29
20	1					30
13	4					31
15	1					32
15	1					33
15	1					34
30	1					35
20	1					36
20	1					37
15	4					38
7	1					39
7	1					40

SUBSTATIONS (Continued)

Attachment 2

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
12	1					2
22	1					3
2	1					4
12	1					5
12	1					6
5	1					7
4	1					8
1	1					9
1	1					10
1	1					11
1	1					12
1	1					13
2	1					14
1	1					15
1	1					16
1	1					17
3	1					18
2		1				19
2	1					20
2	1					21
2	1					22
3	1					23
4	1					24
5	1					25
3	1					26
15	1					27
1	1					28
1	1					29
1	1					30
25	1					31
15	1					32
3	1					33
13	1					34
	1					35
4	1					36
9	1					37
7	1					38
4	1					39
3	1					40

SUBSTATIONS (Continued)

Attachment 2

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
42	2					2
813	2	1				3
1	1					4
1	1					5
1	1					6
12	1					7
8	1					8
10	1					9
10	1					10
4	1					11
1	1					12
5	1					13
1	1					14
1	1					15
15	1					16
15	1					17
15	1					18
12	1					19
4	1					20
5	1					21
25	1					22
6	1					23
7	1					24
8	1					25
4	1					26
3	1					27
5	1					28
3	1					29
8	1					30
2	1					31
2	1					32
7	1					33
5	1					34
15	1					35
4	1					36
2	1					37
2	1					38
2	1					39
30	1					40

SUBSTATIONS (Continued)

Attachment 2

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
30	1					1
5	1					2
2	1					3
5	1					4
1	1					5
1	1					6
1	1					7
7	1					8
3	1					9
4	1					10
20	1					11
20	1					12
13		1				13
15	1					14
15	1					15
1	6					16
4	1					17
6	3					18
15	1					19
12	1					20
20	1					21
7	1					22
12	1					23
7	1					24
10	1					25
5	1					26
1	1					27
1	1					28
5	1					29
8	1					30
8	1					31
10	1					32
400	1					33
114	1					34
3	3					35
5	1					36
15	1					37
15	1					38
20	1					39
25	1					40

SUBSTATIONS (Continued)

Attachment 2

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

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
25	1					1
150	2					2
6	1					3
1	1					4
1	1					5
1	1					6
3	1					7
20	1					8
20	1					9
8	1					10
8	1					11
4	1					12
20	1					13
15	1					14
15	1					15
1	1					16
1	1					17
1	1					18
7	1					19
3	1					20
7	1					21
3	1					22
6	1					23
5	1					24
12	1					25
5	1					26
4	1					27
304	1					28
848	2					29
1	1					30
2	1					31
2	1					32
20	1					33
448	1					34
3	1					35
150	3					36
2	1					37
2	1					38
2	1					39
15	1					40

SUBSTATIONS (Continued)

Attachment 2

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

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
7	1					1
5	1					2
3	1					3
3	1					4
5	1					5
2	1					6
2	1					7
2	1					8
20	1					9
20	1					10
15	1					11
1	1					12
1	1					13
1	1					14
3	1					15
1	1					16
1	1					17
1	1					18
1	1					19
12	1					20
12	1					21
1	1					22
3	1					23
15	1					24
12	1					25
11	1					26
15		1				27
20	1					28
5	1					29
5	1					30
15	1					31
4	1					32
	1					33
	1					34
4	1					35
4	1					36
5	1					37
5	1					38
1	1					39
1	1					40



SUBSTATIONS (Continued)

Attachment 2

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

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Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	1					1
27	1					2
24	1					3
1	1					4
1	1					5
1	1					6
5	1					7
125	1					8
125	1					9
200	1					10
4	1					11
10	1	1				12
4	1					13
22		3				14
25	1					15
25	1					16
7	1					17
4	1					18
5	1					19
5	1					20
4	1					21
3	1					22
5	1					23
5	1					24
15	1					25
8	1					26
8	1					27
8	1					28
25	1					29
5	1					30
5	1					31
38	1					32
30	1					33
18	1					34
30	1					35
3	1					36
20	1					37
20	1					38
1	1					39
13	1					40

SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
4	1					1
1	1					2
1	1					3
2	1					4
1	1					5
1	1					6
1	1					7
	1					8
	1					9
	1					10
1	3					11
1	1					12
1	1					13
1	1					14
40	1					15
64	1	1				16
2	6					17
24		1				18
20	1					19
20	1					20
15	1					21
8	1					22
30	1					23
30	1					24
1	1					25
1	1					26
1	1					27
4	1					28
10	1					29
5	1					30
5	1					31
1		1				32
5	1					33
10	1					34
5	1					35
5	1					36
7	1					37
7	1					38
3	1					39
3	1					40

SUBSTATIONS (Continued)

Attachment 2

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

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
7	1					2
7	1					3
7	1					4
7	1					5
18	1					6
20	1					7
5	1					8
30	1					9
20	1					10
20	1					11
38	1					12
3	3					13
15	1					14
15	1					15
1	1					16
7	1					17
20	1					18
155	1					19
18	1					20
20	1					21
	1					22
	1					23
	1					24
10	1					25
12	1					26
12	1					27
10	1					28
5	1					29
4	1					30
5	1					31
5	1					32
13	1					33
13	1					34
30	1					35
30	1					36
30	1					37
30	1					38
	1					39
	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
	1					1
15	1					2
2	1					3
2	1					4
7	1					5
50	1					6
20	1					7
18	1					8
13	1					9
12	1					10
15	1					11
4	1					12
5	1					13
3	1					14
3	1					15
7	1					16
5	1					17
10	1					18
12	1					19
12	1					20
90	1					21
90	1					22
90	1					23
12	1					24
6	1					25
2	1					26
1	1					27
7	1					28
5	1					29
10	1					30
5	1					31
5	1					32
7	1					33
7	1					34
2	1					35
2	1					36
2	1					37
4	1					38
10	1					39
15	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	1					1
1	1					2
1	1					3
4	1					4
8	1					5
	1					6
	1					7
4	1					8
4	1					9
15	1					10
12	1					11
15	1					12
4	1					13
7	1					14
12	1					15
3	1					16
20	1					17
20	1					18
3	1					19
3	1					20
3	1					21
3		1				22
18	1					23
18		1				24
10	1					25
45	1					26
7	1					27
15	1					28
4	1					29
15	1					30
30	1					31
5	1					32
5	1					33
30	1					34
50	1					35
7	1					36
12	1					37
4	1					38
4	1					39
10	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
1	1					2
1	1					3
1	1					4
	1					5
	1					6
	1					7
15	1					8
12	1					9
12	1					10
15	1					11
40	1					12
6	1					13
30	1					14
15	1					15
7	1					16
12	1					17
20	1					18
	1					19
2	1					20
7	1					21
4	1					22
4	1					23
5	1					24
	1					25
	1					26
	1					27
1	1					28
1	1					29
1	1					30
1	1					31
5	1					32
5	1					33
5	1					34
3	1					35
3	1					36
3	1					37
12	1					38
7	1					39
3	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
30	1					1
6	1					2
6	1					3
6	1					4
3	1					5
3	3					6
2	1					7
7	1					8
7	1					9
15	1					10
5	1					11
10	1					12
10	1					13
7	1					14
7	1					15
18	1					16
269	1					17
268	1					18
30	1					19
25	1					20
10	1					21
10	1					22
	1					23
	1					24
	1					25
5	1					26
5	1					27
1	1					28
1	1					29
1	1					30
22	1	1				31
7	1					32
4	1					33
10	1					34
7	1					35
7	1					36
15	1					37
15	1					38
1	1					39
2	1					40

SUBSTATIONS (Continued)

Attachment 2

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

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
15	1					2
12	1					3
1	1					4
3	1					5
10	1					6
30	1					7
4	1					8
12	1					9
25	1					10
3	1					11
8	1					12
12	1					13
1	1					14
1	1					15
1	1					16
30	1					17
15	1					18
30	1					19
10	1					20
10	1					21
1	1					22
1	1					23
1	1					24
3	1					25
3	1					26
28	1					27
15	1					28
15	1					29
10	1					30
32	2					31
15	1					32
	1					33
	1					34
	1					35
5	1					36
1	1					37
1	1					38
1	1					39
48	2					40



SUBSTATIONS (Continued)

Attachment 2

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

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
3	1					1
40	3	1				2
448	1					3
4	1					4
75	1					5
75	1					6
75		1				7
12	1					8
2	1					9
3	1					10
1	1					11
1	1					12
5	1					13
10	1					14
10	1					15
30	1					16
15	1					17
3	1					18
12	1					19
20	1					20
20	1					21
1	3					22
3	1					23
15	1					24
24	1					25
1	1					26
1	1					27
1	1					28
5	1					29
	1					30
	1					31
	1					32
20		1				33
24	1					34
15	1					35
12	1					36
5	1					37
5	1					38
10	1					39
3	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	1					1
1	1					2
1	1					3
8	1					4
1	1					5
1	1					6
1	1					7
4	1					8
1	1					9
267	1					10
267	1					11
200		1				12
7	1					13
4	1					14
12	1					15
30	1					16
12	1					17
12	1					18
	3					19
15	1					20
	1					21
	1					22
	1					23
20	1					24
20	1					25
10						26
5						27
15	1					28
15	1					29
400	1					30
7	1					31
1	1					32
1	1					33
1	1					34
20	1					35
20	1					36
7	1					37
4	1					38
4	1					39
48	2					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
80	2					1
1	1					2
13	1					3
4	1					4
5	1					5
18	1					6
18	1					7
18	1					8
12	1					9
33	1					10
15	1					11
20	1					12
60	4					13
267	1					14
267	1					15
349	1					16
1	1					17
2	1					18
18	1					19
7						20
5	1					21
5	1					22
5	1					23
7	1					24
7	1					25
15	1					26
3	1					27
5	1					28
7	1					29
5	1					30
2		1				31
60	1					32
60	1					33
60	1					34
1	1					35
1	1					36
1	1					37
12	1					38
7	1					39
5	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
21	1					1
20	1					2
21	1					3
5	1					4
7	1					5
5	1					6
5	1					7
10	1					8
7	1					9
5	1					10
120	4					11
1	3					12
5	1					13
5	1					14
7	1					15
8	1					16
15	1					17
15	1					18
3	1					19
5	1					20
2	1					21
10	1					22
5	1					23
	1					24
2	1					25
15	1					26
60	12					27
15	1					28
20	1					29
20	1					30
1	3					31
1	1					32
10	1					33
5	1					34
3	1					35
3	1					36
12	1					37
	3					38
50	1					39
5	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
3	1					2
15	1					3
3	1					4
3	1					5
15	4	1				6
15	4					7
15	4					8
15	4					9
10	4					10
15	4					11
7	2					12
15	4					13
11	4					14
10	4					15
10	4					16
10	4					17
15	4					18
10	4					19
10	4					20
15	4					21
10	4					22
10	4					23
15	4					24
15	4					25
10	4					26
7	3					27
15	4					28
15	4					29
10	4					30
15	4					31
11	3					32
15	4					33
15	4					34
11	3					35
10	4					36
15	4					37
7	3					38
15	2					39
7	2					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
10	4					1
11	3					2
15	4					3
7	3					4
24	2					5
15	2					6
13	3					7
24	2					8
3	1					9
7	2					10
10	4					11
3	1					12
8	3					13
12	1					14
9	2					15
115	6					16
7	3					17
10	3					18
10	3					19
14	3	1				20
10	3					21
10	3					22
3	1					23
3	1					24
4	1					25
3	1					26
3	1					27
24	2					28
15	1					29
15	1					30
1	1					31
1	2					32
12	4					33
5	1					34
3	1					35
5	1					36
4	1					37
5	2					38
7	3					39
7	1					40

SUBSTATIONS (Continued)

Attachment 2

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			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
7	1					1
20	1					2
20	1					3
4	1					4
12	1					5
4	1					6
3	1					7
18	1					8
18	1					9
4	1					10
1	1					11
4	1					12
3	1					13
4	1					14
4	1					15
7	1					16
5	1					17
12	3					18
11	3					19
2	1					20
2	1					21
5	1					22
3	1					23
3	1					24
1	1					25
15	4					26
15	1					27
15	1					28
4	1					29
3						30
15	1					31
20	1					32
20	1					33
20	1					34
15	1					35
15	1					36
8	1					37
7	1					38
20	1					39
20	1					40

SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
15	1					1
13	1					2
5	1					3
20	1					4
20	1					5
1	1					6
1	1					7
2	1					8
2	1					9
7	1					10
12	1					11
3	1					12
10	1					13
7	1					14
7	1					15
2	1					16
12	1					17
15	1					18
15	1					19
12	1					20
20	1					21
84	13					22
30	1					23
30	1					24
27	1					25
24	1					26
24	1					27
45	1					28
40	1					29
5	1					30
15	1					31
15	1					32
5	1					33
20	1					34
20	1					35
30	1					36
9	1					37
34	1					38
34	1					39
1	6					40



SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
5	1					1
12	1					2
10	1					3
13	1					4
15	1					5
1	1					6
1	1					7
1	1					8
7	1					9
10	1					10
12	1					11
30	1					12
12	1					13
12	1					14
20	1					15
15	1					16
15	1					17
7	1					18
7	1					19
7	1					20
7	1					21
5	1					22
9	1					23
9	1					24
7	1					25
7		1				26
15	1					27
15	1					28
10	1					29
30	1					30
1	1					31
1	1					32
3	1					33
8	1					34
10	1					35
20	1					36
20	1					37
3	1					38
15	1					39
5	1					40

SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
1	1					1
1	1					2
1	1					3
20	1					4
5	1					5
5	1					6
15	1					7
12	1					8
5	1					9
2	1					10
3	1					11
7	1					12
1	1					13
1	1					14
1	1					15
1	1					16
1	1					17
48	2					18
18	1					19
1	1					20
1	1					21
1	1					22
10	1					23
5	1					24
1	1					25
7	1					26
2	1					27
10	1					28
12	1					29
36	1					30
60	2					31
49	4					32
4	1					33
18	1					34
21	1					35
20	1					36
8	1					37
20	1					38
20	1					39
						40

SUBSTATIONS (Continued)

Attachment 2

5. Show in columns (l), (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 Transformers In Service (g)	Number of Spare Transformers (h)	CONVERSION APPARATUS AND SPECIAL EQUIPMENT			Line No.
			Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)	
17437	1240	23				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
						26
						27
						28
						29
						30
						31
						32
						33
						34
						35
						36
						37
						38
						39
						40

TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES				
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 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 service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.				
Line No.	Description of the Non-Power Good or Service (a)	Name of Associated/Affiliated Company (b)	Account Charged or Credited (c)	Amount Charged or Credited (d)
1	<b>Non-power Goods or Services Provided by Affiliated</b>			
2	Miscellaneous services and benefits	NG North America Inc.		12,356,762
3		National Grid USA Parent		15,951,641
4		Niagara Mohawk Holdings		25,216,561
5		NGUSA Service Company		761,169,220
6		NG Engineering Svcs, LLC		4,790,569
7		NG Electric Services		347,214
8		Brooklyn Union Gas-KEDNY		12,143,979
9		KS Gas East Corp-KEDLI		23,854,806
10		Massachusetts Electric Co		49,311,656
11		Nantucket Electric Co		587,810
12		Boston Gas Company		2,611,880
13		Narragansett Electric Co		9,113,884
14		New England Power Company		1,435,739
15				
16				
17				
18				
19				
20	<b>Non-power Goods or Services Provided for Affiliate</b>			
21	Miscellaneous services and benefits	National Grid USA Parent		54,689,544
22		Niagara Mohawk Holdings		5,704,547
23		NGUSA Service Company		285,812,870
24		NG Engineering Svcs, LLC		6,295,467
25		Brooklyn Union Gas-KEDNY		13,319,634
26		KS Gas East Corp-KEDLI		14,905,034
27		Massachusetts Electric Co		14,775,938
28		Nantucket Electric Co		414,448
29		Boston Gas Company		3,728,889
30		Colonial Gas Company		982,422
31		Narragansett Electric Co		14,926,020
32		New England Power Company		2,366,159
33		NG Generation LLC		477,788
34				
35				
36				
37				
38				
39				
40				
41				
42				

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

**Schedule Page: 429 Line No.: 2 Column: d**

NGUS/Not assigned

12,356,762

**Schedule Page: 429 Line No.: 3 Column: d**

401k Thrift	1
Benefits-Thrift Plan	2,257,459
Contr Srv-Genrl/Oth	16,453
Contr Srv-Personnel	80,785
FAS 112 Post Retmnt	1
Group Life	0
Health Insurance	4
MGMT Labor - NT	1,780
NGUS/Not assigned	10,502,303
OPEBs – US GAAP	5
Other Interest Exp	3,092,163
Payroll Taxes	3
Pensions – US GAAP	6
Supervision & Admin	5
Time Not Worked	5
UNION Labor - DT	0
UNION Labor - NT	108
UNION Labor - OT	554
Variable Pay – Mngt	2
Variable Pay – Union	2
Workman's Comp	0

**Schedule Page: 429 Line No.: 4 Column: d**

401k Thrift	94
Contr Srv-Genrl/Oth	45,918
FAS 112 Post Retmnt	29
Fleet Pricing Other	182
Group Life	7
Health Insurance	522
MGMT Labor - NT	36
NGUS/Not assigned	25,154,115
OPEBs – US GAAP	430
OthExp-Other	8,400
Payroll Taxes	319
Pensions – US GAAP	417
Supervision & Admin	1,352
Time Not Worked	629
UNION Labor - DT	0
UNION Labor - NT	2,706
UNION Labor - OT	1,232
Variable Pay – Union	126
Workman's Comp	47

**Schedule Page: 429 Line No.: 5 Column: d**

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

401k Thrift	1,222,953
401k Thrift-Settled	2,064,578
A/P Cash Disc Taken	654
Amort of Deb-Settled	3,535
Amort of Other Plt-S	1,091,344
Amort of Oth-Settled	15,806,315
Bad Debt Exp-Settled	96,178
Benefits-FAS106	74
Benefits-FAS112	6
Benefits-FAS-Settled	23,200
Benefits-Gro-Settled	2,012,299
Benefits-Group Life Insurance	9
Benefits-Health Care	50,944
Benefits-Hea-Settled	46,007,042
Benefits-Oth-Settled	1,291,121
Benefits-Payroll Taxes	53
Benefits-Pay-Settled	5,329
Benefits-Pen-Settled	16,759
Benefits-Pension	28,552
Benefits-Thrift Plan	6,733,314
Benefits-Thr-Settled	1,865
Benefits-WorkersComp	548,240
Benefits-Wor-Settled	3,235,632
Civic and Po-Settled	192,325
Consultants	4,858,779
Consultants -Settled	88,206,673
Consultants--Settled	4,862,168
Consult-Legal Setlmt	3,368,290
Contr Srv-Genrl/Oth	(298,474)
Contr Srv-LoB Ops	1,039,552
Contractors -Settled	64,970,606
DefComp Inv-Life Ins	54,994
DefComplnv-LifeIns-S	684,593
Depreciation-Settled	1,908,552
Deprn Expense-PAM-S	23,968
Donations - -Settled	2,427,716
Employee CC Clear	5,076,824
Employee Expenses	387,998
Employee Exp-Settled	3,122,086
Exchange Rate Diff	7
Exchange Rat-Settled	33
Expense - Clearing	1,972,388
FAS 112 Post Retmnt	146,905
FAS 112 Post-Settled	438,446
Fleet Clearing	44,015
Fleet Overhead	31,560
Fleet Pricing Other	139,313
Fleet pricin-Settled	9,456
Group Life	592,791

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Group Life-Settled	940,518
Hardware	(97,500)
Hardware - S-Settled	1,305,382
Health Insurance	6,084,778
Health Insur-Settled	10,294,691
I-Consultant-Settled	105,323
I-Contractor-Settled	0
Inv Scrapping-Stock	349,698
Inventory - Fleet	106
Inventory - Stock	39,175,081
I-Oth Exp-Ot-Settled	13,510,555
I-Software --Settled	67,663
Management --Settled	51,484,409
Mat-Clothing & Shoes	69,618
Materials-CI-Settled	10,377
Materials-Fr-Settled	5,367
Materials-Ou-Settled	1,256,550
Materials-Pu-Settled	2,875
Materials-St-Settled	297,391
Mat-Outside Vendor	916,895
Mat-Purch Elec Gen	1,741
MGMT Labor - DT	41,266
MGMT Labor - NT	31,841,903
MGMT Labor - OT	641,495
Misc Non-Op -Settled	4,970
NGT Share Awards	742,782
NGT Share Aw-Settled	2,974,999
NGUS/Not assigned	83,433,778
Non-Qual Pension	1,369,847
OPEBs – US GAAP	3,496,125
OPEBs – US G-Settled	6,625,757
Oth Exp-Adve-Settled	847,855
Oth Exp-Capi-Settled	87,158
Oth Exp-Clai-Settled	5,094,789
Oth Exp-Dona-Settled	70,315
Oth Exp-Dues-Settled	1,223,540
Oth Exp-Mess-Settled	71,238
Oth Exp-Othe-Settled	37,005,199
Oth Exp-Paym-Settled	639
Oth Exp-Post-Settled	8,951
Oth Exp-Prin-Settled	1,096,623
Oth Exp-Reim-Settled	17,341
Oth Exp-Rese-Settled	26,684
Oth Exp-Sale-Settled	955
Oth Exp-Serv-Settled	216,154
Oth Exp-Spon-Settled	635,219
Oth Exp-Supe-Settled	693
Oth Exp-Trai-Settled	2,590,767
Other Deductions	18,474

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Other Deduct-Settled	4,311,592
Other Intere-Settled	29,059
Other Interest Exp	324,273
OthExp-Bus&Prop Ins	1,542,186
OthExp-Cap Overheads	73,160
OthExp-Claims-S	1,973,740
OthExp-Con Load Mgmt	528
OthExp-Dues/Subscript	3,073
OthExp-Inc Prog-Bus	1,031
OthExp-Other	6,855,674
OthExp-Print & Mail	5,964
OthExp-Pymts to Govt	3,310
OthExp-Supv & Admin	4,387
OthExp-Training	116,789
Outside Vendor-Stock	4,543,186
P/A-Reg Wkly-Set	5,560,475
Pay-Regular Monthly	60,559
Payroll Taxes	3,351,321
Payroll Tax-Settled	5,824,438
Payroll-Gain-Settled	2
Payroll-Over-Settled	3,193,379
Payroll-Regu-Settled	1,485,251
Payroll-Time-Settled	14,369
Payroll-Vari-Settled	745,051
Pay-Time Not Worked	83
Pay-Variable-APP	4,157,520
Pay-Var-Sales Comm	217,757
Pensions – US GAAP	7,950,500
Pensions – U-Settled	13,111,157
Rent from EI-Settled	18,002
Rent Inc-Plane Depr	207,893
Rent/Lse Non-RealEst	11,490,988
Rents-Interc-Settled	237,307
Rents-Rental-Settled	10,502,497
Share based payment award -settled	592,148
Software	38,511
Software - S-Settled	13,548,166
Supervision & Admin	75,430
Supervision -Settled	2,961,642
Telcom-Cell Phones	1,126,107
Telecommunic-Settled	36,443,175
Telecom-Phones	822,258
Time Not Worked	5,255,169
Time Not Wor-Settled	9,349,532
Transp Exp-Clearing	120,920
Transportati-Settled	342,933
Travel & Expense	1,301,230
Travel & Exp-Settled	3,107,381
U-Benefits-P-Settled	43,510



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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Union - OT-Settled	734,783
Union - Prem-Settled	59,824
Union - Stra-Settled	9,547,240
UNION Labor - DT	62,660
UNION Labor - NT	1,039,426
UNION Labor - OT	284,370
Variable Pay – Mngt	5,223,990
Variable Pay – Union	46,558
Variable Pay-Settled	8,330,276
Workman's Comp	916,803
Workman's Co-Settled	1,410,083

<b>Schedule Page: 429    Line No.: 6    Column: d</b>
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401k Thrift	164
401k Thrift-Settled	5,186
Bad Debt Exp-Settled	82
Benefits-FAS106	70,431
Benefits-Health Care	4,939
Benefits-Pension	373,939
Benefits-WorkersComp	21
Employee CC Clear	160,112
Employee Exp-Settled	235,423
FAS 112 Post Retmnt	19
FAS 112 Post-Settled	715
Fleet Pricing Other	5,591
Group Life	5
Group Life-Settled	1,372
Health Insurance	1,886
Health Insur-Settled	24,696
I-Oth Exp-Ot-Settled	957,791
Management --Settled	129,092
Materials-Ou-Settled	366,444
Materials-Pu-Settled	56,788
MGMT Labor - NT	1,798

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

MGMT Labor - OT	0
NGUS/Not assigned	2,551
OPEBs – US GAAP	1,263
OPEBs – US G-Settled	13,548
Oth Exp-Clai-Settled	1,149,726
Oth Exp-Mess-Settled	69
Oth Exp-Othe-Settled	51,283
Oth Exp-Prin-Settled	1,428
Other Deduct-Settled	96
P/A-Reg Wkly-Set	1,015,547
Payroll Taxes	1,002
Payroll Tax-Settled	12,934
Pay-Variable-APP	21,819
Pensions – US GAAP	1,825
Pensions – U-Settled	26,029
Stores Handling Burdens	1
Supervision -Settled	12
Telecommunic-Settled	5,126
Time Not Worked	1,773
Time Not Wor-Settled	19,570
Travel & Exp-Settled	37,360
Union - OT-Settled	32
Union - Prem-Settled	1
Union - Stra-Settled	603
UNION Labor - DT	1
UNION Labor - NT	2,725

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

UNION Labor - OT	8,235
Variable Pay – Mngt	53
Variable Pay – Union	230
Variable Pay-Settled	16,555
Workman's Comp	96
Workman's Co-Settled	2,582

<b>Schedule Page: 429 Line No.: 7 Column: d</b>
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NGUS/Not assigned	347,214
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<b>Schedule Page: 429 Line No.: 8 Column: d</b>
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401k Thrift	1,567
401k Thrift-Settled	11,798
Benefits-FAS106	0
Benefits-Health Care	0
Benefits-Payroll Taxes	0
Benefits-Pension	0
Consultants	10,827
Contr Srv-Genrl/Oth	75,496
Contr Srv-Personnel	26,098
FAS 112 Post Retmnt	969
FAS 112 Post-Settled	5,839
Fleet Pricing Other	19,592
Group Life	236
Group Life-Settled	14,797
Health Insurance	46,627
Health Insur-Settled	148,529
Inventory - Fleet	82
Inventory - Stock	17,121
Mat-Outside Vendor	3,047
Mat-Stores Handling	1
MGMT Labor - DT	7
MGMT Labor - NT	22,989
MGMT Labor - OT	189
NGUS/Not assigned	10,069,320
OPEBs – US GAAP	7,672
OPEBs – US G-Settled	59,269
Other Exp- Use Tax	0
OthExp-Advertising	990
OthExp-Cap Overheads	1
OthExp-Con Load Mgmt	256,537

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OthExp-Other	55,541
OthExp-Postage	11,092
OthExp-Print & Mail	12,448
OthExp-Reimbursement	2
Pay-Regular Weekly	0
Payroll Taxes	5,812
Payroll Tax-Settled	59,590
Pay-Time Not Worked	0
Pensions – US GAAP	21,206
Pensions – U-Settled	171,649
Rent/Lse Non-RealEst	157,047
Rev fr NU Ops	2
Supervision & Admin	1,943
Time Not Worked	9,860
Time Not Wor-Settled	82,865
Transportati-Settled	8,588
Travel & Expense	5,342
Union - OT-Settled	131,195
Union - Prem-Settled	7,585
Union - Stra-Settled	454,275
UNION Labor - DT	2,668
UNION Labor - NT	55,043
UNION Labor - OT	18,900
Variable Pay – Mngt	10,407
Variable Pay – Union	1,657
Variable Pay-Settled	29,299
Workman's Comp	728
Workman's Co-Settled	29,635

<b>Schedule Page: 429    Line No.: 9    Column: d</b>
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401k Thrift	2,517
Bad Debt Expense	2,643
C&I-Gas GRT	1,114
C&I-Local Tx Sv	47,745
Commercial-GRT/GET	4,796
Consultants	307,310
Contr Srv-Genrl/Oth	13,606
Contr Srv-Personnel	988
Elec Rev-GET Rev	12,913
FAS 112 Post Retmnt	2,480
Fleet Pricing Other	21,001
Forfeited Disc-Elec	25,119
Forfeited Disc-Gas	5,999
Group Life	1,137
Health Insurance	28,589
Mat-Outside Vendor	567,154
MetroPCS Lease AcCnt	1,818
MGMT Labor - DT	45
MGMT Labor - NT	159,595

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

MGMT Labor - OT	3,755
Misc Rev-Sus (P&L)	9
NGUS/Not assigned	21,650,452
OA-Local Tx Sv	205,057
OPEBs – US GAAP	34,918
Other Interest Exp	137
OthExp-Advertising	25,625
OthExp-Con Load Mgmt	5,724
OthExp-Constr Reimb	0
OthExp-Other	21,533
OthExp-Print & Mail	28,975
Payroll Taxes	13,451
Penalties	6
Pensions – US GAAP	42,312
Rent/Lse Non-RealEst	311,182
Resale-Local Tx Sv	59
Res-GET Rev	33,843
Residential-Gas GRT	11,042
Res-Local Tx Sv	159,882
St Light-GET Rev	372
St Light-Local Tx Sv	190
Supervision & Admin	2,963
Time Not Worked	23,967
Transport-GRT Rev	3,664
Travel & Expense	1,491
UNION Labor - DT	1,494
UNION Labor - NT	26,896
UNION Labor - OT	7,490
Variable Pay – Mngt	29,323
Variable Pay – Union	998
Workman's Comp	1,427

**Schedule Page: 429 Line No.: 10 Column: d**

401k Thrift	25,377
401k Thrift-Settled	4,948
Bad Debt Expense	4,035
Benefits-FAS106	494
Benefits-FAS112	57
Benefits-Group Life Insurance	18
Benefits-Health Care	558
Benefits-Payroll Taxes	342
Benefits-Pension	533
Benefits-Thrift Plan	97
Benefits-WorkersComp	35
C&I-Gas GRT	814
C&I-Local Tx Sv	65,197
Commercial-GRT/GET	5,501
Consultants	618,556
Contr Srv-Genrl/Oth	25,350,533

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Contr Srv-LoB Ops	6,651
Contr Srv-Personnel	19,444
Contr-Police/Summons	594
Elec Rev-GET Rev	16,635
FAS 112 Post Retmnt	12,475
FAS 112 Post-Settled	2,987
Fleet Clearing	758
Fleet Overhead	2,416
Fleet Pricing Other	110,365
Forfeited Disc-Elec	32,688
Forfeited Disc-Gas	6,319
Group Life	13,005
Group Life-Settled	2,199
Health Insurance	146,866
Health Insur-Settled	24,219
Inventory - Stock	2,611
Mat-Outside Vendor	560,852
MetroPCS Lease Acctnt	1,289
MGMT Labor - DT	1,050
MGMT Labor - NT	40,578
MGMT Labor - OT	60,410
Misc Rev-Sus (P&L)	52
NGUS/Not assigned	13,756,673
OA-Local Tx Sv	275,072
OPEBs – US GAAP	44,754
OPEBs – US G-Settled	11,356
Other Interest Exp	537
OthExp-Advertising	503,304
OthExp-Cap Overheads	280
OthExp-Con Load Mgmt	36,565
OthExp-Constr Reimb	6,868
OthExp-Other	175,561
OthExp-Postage	10,813
OthExp-Print & Mail	177,386
OthExp-Supv & Admin	1,112
OthExp-Training	19,806
Pay-Gainsharing	167
Pay-Overtime Weekly	892
Pay-Regular Monthly	143
Pay-Regular Weekly	2,771
Payroll Taxes	71,216
Payroll Taxe-Settled	6,103
Pay-Time Not Worked	641
Pay-Variable-APP	19
Penalties	22
Pensions – US GAAP	106,407
Pensions – U-Settled	12,505
Rent/Lse Non-RealEst	5,330,334
Resale-Local Tx Sv	83

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Res-GET Rev	40,210
Residential-Gas GRT	10,708
Res-Local Tx Sv	180,944
Software	140,077
St Light-GET Rev	390
St Light-Local Tx Sv	240
Supervision & Admin	17,952
Time Not Worked	155,116
Time Not Wor-Settled	31,007
Transp Exp-Clearing	259
Transport-GRT Rev	3,775
Travel & Expense	1,675
Union - OT-Settled	27,104
Union - Prem-Settled	2,002
Union - Stra-Settled	56,720
UNION Labor - DT	40,716
UNION Labor - NT	156,596
UNION Labor - OT	698,373
Variable Pay – Mngt	13,687
Variable Pay – Union	27,875
Variable Pay-Settled	6,977
Workman's Comp	4,350
Workman's Co-Settled	1,953

**Schedule Page: 429 Line No.: 11 Column: d**

401k Thrift	119
Bad Debt Expense	22
C&I-Gas GRT	3
C&I-Local Tx Sv	329
Commercial-GRT/GET	27
Contr Srv-Genrl/Oth	514,983
Elec Rev-GET Rev	83
FAS 112 Post Retmnt	48
Fleet Pricing Other	850
Forfeited Disc-Elec	165
Forfeited Disc-Gas	31
Group Life	55
Health Insurance	647
MetroPCS Lease Acct	6
MGMT Labor - NT	319
Misc Rev-Sus (P&L)	0
NGUS/Not assigned	61,177
OA-Local Tx Sv	1,389
OPEBs – US GAAP	340
Other Interest Exp	2
OthExp-Con Load Mgmt	104
OthExp-Other	41
Payroll Taxes	364
Penalties	0

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Pensions – US GAAP	532
Resale-Local Tx Sv	0
Res-GET Rev	201
Residential-Gas GRT	49
Res-Local Tx Sv	908
St Light-GET Rev	2
St Light-Local Tx Sv	1
Supervision & Admin	690
Time Not Worked	694
Transport-GRT Rev	18
UNION Labor - DT	1,098
UNION Labor - NT	2,208
UNION Labor - OT	90
Variable Pay – Mngt	17
Variable Pay – Union	145
Workman's Comp	53

**Schedule Page: 429 Line No.: 12 Column: d**

401k Thrift	9,347
401k Thrift-Settled	4,927
Benefits-FAS106	141
Benefits-FAS112	32
Benefits-Group Life Insurance	5
Benefits-Health Care	114
Benefits-Payroll Taxes	60
Benefits-Pension	162
Benefits-Thrift Plan	20
Benefits-WorkersComp	3
Contr Srv-Genrl/Oth	55,105
FAS 112 Post Retmnt	10,381
FAS 112 Post-Settled	2,449
Fleet Pricing Other	35,902
Group Life	2,183
Group Life-Settled	6,131
Health Insurance	110,235
Health Insur-Settled	61,611
Inventory - Stock	93,940
Mat-Outside Vendor	2,965
MGMT Labor - NT	14,909
MGMT Labor - OT	2
NGUS/Not assigned	802,114
OPEBs – US GAAP	38,558
OPEBs – US G-Settled	24,585
OthExp-Advertising	10,775
OthExp-Postage	252
OthExp-Print & Mail	9,278
Pay-Gainsharing	75
Pay-Overtime Weekly	439
Pay-Regular Weekly	207



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Payroll Taxes	46,329
Payroll Tax-Settled	24,634
Pay-Time Not Worked	137
Pensions – US GAAP	87,033
Pensions – U-Settled	70,978
Software	3,977
Supervision & Admin	1,644
Telcom-Cell Phones	4,880
Time Not Worked	83,911
Time Not Wor-Settled	34,547
Transp Exp-Fleet Lse	51
Transportati-Settled	96
Union - OT-Settled	56,150
Union - Prem-Settled	20,223
Union - Stra-Settled	169,722
UNION Labor - DT	2,499
UNION Labor - NT	613,142
UNION Labor - OT	49,765
Variable Pay – Mngt	316
Variable Pay – Union	15,677
Variable Pay-Settled	12,171
Workman's Comp	4,840
Workman's Co-Settled	12,248

**Schedule Page: 429 Line No.: 13 Column: d**

Bad Debt Expense	3,061
C&I-Gas GRT	543
C&I-Local Tx Sv	33,896
Commercial-GRT/GET	2,962
Consultants	2,066
Contr Srv-Genrl/Oth	9,803
Contr Srv-LoB Ops	15,971
Contr Srv-Personnel	8,693
Elec Rev-GET Rev	8,222
FAS 112 Post Retmnt	6,775
Fleet Pricing Other	62,870
Forfeited Disc-Elec	16,820
Forfeited Disc-Gas	3,925
Group Life	6,425
Health Insurance	70,874
Inventory - Fleet	34
Mat-Outside Vendor	2,150
MetroPCS Lease AcCnt	938
MGMT Labor - DT	401
MGMT Labor - NT	16,490
MGMT Labor - OT	15,733
Misc Rev-Sus (P&L)	13
NGUS/Not assigned	7,875,953
OA-Local Tx Sv	141,155

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OPEBs – US GAAP	18,848
Other Interest Exp	226
OthExp-Cap Overheads	1,019
OthExp-Con Load Mgmt	8,873
OthExp-Constr Reimb	235
OthExp-Other	7,633
Payroll Taxes	35,467
Penalties	9
Pensions – US GAAP	74,668
Resale-Local Tx Sv	44
Res-GET Rev	20,152
Residential-Gas GRT	6,099
Res-Local Tx Sv	95,071
St Light-GET Rev	204
St Light-Local Tx Sv	119
Supervision & Admin	7,683
Time Not Worked	74,237
Transport-GRT Rev	2,099
Travel & Expense	12,678
UNION Labor - DT	6,968
UNION Labor - NT	99,752
UNION Labor - OT	296,662
Variable Pay – Mngt	5,567
Variable Pay – Union	14,173
Workman's Comp	5,277

**Schedule Page: 429 Line No.: 14 Column: d**

401k Thrift	72
Consultants	738,590
Contr Srv-Genrl/Oth	2,570
Contr Srv-LoB Ops	25,938
FAS 112 Post Retmnt	123
Fleet Pricing Other	687
Group Life	44
Health Insurance	475
Mat-Outside Vendor	448,281
MGMT Labor - NT	4,463
MGMT Labor - OT	0
NGUS/Not assigned	160,690
OPEBs – US GAAP	524
OthExp-Cap Overheads	3,120
Payroll Taxes	299

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Pensions – US GAAP	707
Rent/Lse Non-RealEst	38,138
Supervision & Admin	1,155
Time Not Worked	459
UNION Labor - DT	49
UNION Labor - NT	8,349
UNION Labor - OT	384
Variable Pay – Mngt	607
Variable Pay – Union	2
Workman's Comp	13

**Schedule Page: 429 Line No.: 21 Column: d**

401k Thrift	142
401k Thrift-Settled	1
FAS 112 Post Retmnt	173
Fleet Pricing Other	302
Group Life	61
Group Life-Settled	1
Health Insurance	873
Health Insur-Settled	5
Management --Settled	36
MGMT Labor - NT	5,202
NGUS/Not assigned	54,566,594
OPEBs – US GAAP	919
OPEBs – US G-Settled	2
OthExp-Mes/Frght/Lim	10,917
OthExp-Print & Mail	8,156
Payroll Taxes	552
Payroll Taxe-Settled	4
Pensions – US GAAP	1,120
Pensions – U-Settled	6
Software	71,062
Supervision & Admin	748
Time Not Worked	920
Time Not Wor-Settled	6
Travel & Expense	17,447
UNION Labor - DT	533
UNION Labor - NT	2,067
UNION Labor - OT	761
Variable Pay – Mngt	749
Variable Pay – Union	143

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Variable Pay-Settled	6
Workman's Comp	38
Workman's Co-Settled	0

**Schedule Page: 429 Line No.: 22 Column: d**

401k Thrift	640
Expense - Clearing	141
FAS 112 Post Retmnt	396
Fleet Pricing Other	1,376
Group Life	125
Health Insurance	3,705
NGUS/Not assigned	5,650,300
OPEBs – US GAAP	3,320
Payroll Taxes	2,282
Pensions – US GAAP	3,600
Supervision & Admin	7,218
Time Not Worked	4,247
UNION Labor - DT	67
UNION Labor - NT	20,048
UNION Labor - OT	5,611
Variable Pay – Union	1,195
Workman's Comp	276

**Schedule Page: 429 Line No.: 23 Column: d**

401k Thrift	544,682
401k Thrift-Settled	81,838
A/P Cash Disc Taken	35,751
Amort of Deb-Settled	1,177
Amort of Other Plt-S	160,932
Amort of Oth-Settled	2,659,303
Bad Debt Exp-Settled	640,418
Benefits-FAS106	(470,937)
Benefits-FAS112	788,382
Benefits-FAS-Settled	176,694
Benefits-Gro-Settled	201,934
Benefits-Group Life Insurance	470,453
Benefits-Health Care	1,173,448
Benefits-Hea-Settled	2,022,918
Benefits-Oth-Settled	722,345
Benefits-Payroll Taxes	53
Benefits-Pay-Settled	5,265
Benefits-Pen-Settled	44,701
Benefits-Pension	30,803
Benefits-Thrift Plan	(270,056)
Benefits-Thr-Settled	159,953
Benefits-WorkersComp	327,851
Benefits-Wor-Settled	172,313
Civic and Po-Settled	9,165
Consultants	640,141

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Consultants -Settled	54,324,949
Consultants--Settled	2,787,543
Consult-Legal Setlmt	5,084
Contr Srv-Genrl/Oth	153,084
Contr Srv-LoB Ops	87,025
Contr Srv-Personnel	12,685
Contractors -Settled	27,810,002
DefComplnv-LifeIns-S	193,475
Depreciation-Settled	718,397
Deprn Expense-LAB-S	27
Deprn Expense-PAM-S	7,011
Div Inc-RabbiTrust-S	570,973
Donations - -Settled	20,229
Employee CC Clear	4,314,716
Employee Expenses	24,956
Employee Exp-Settled	893,221
Exceptional Costs-S	0
Exchange Rate Diff	8
Exchange Rat-Settled	1
Expense - Clearing	1,709,099
FAS 112 Post Retmnt	318,157
FAS 112 Post-Settled	10,338
Fleet Clearing	12,090
Fleet Overhead	50,637
Fleet Pricing Other	6,036
Fleet pricin-Settled	1,040
Group Life	184,774
Group Life-Settled	39,909
Hardware - S-Settled	994,227
Health Insurance	3,134,327
Health Insur-Settled	399,368
I-Benefits-H-Settled	170,833
I-Consultant-Settled	361,880
I-Contractor-Settled	0
I-Materials--Settled	0
Int&Div Inc--Settled	1,864,236
Inventory - Stock	5,842,760
I-Oth Exp-Ot-Settled	23,211,040
I-Rents-Rent-Settled	281,567
I-Software --Settled	290,069
Management --Settled	2,977,569
Mat-Clothing & Shoes	12,412
Materials-CI-Settled	3,520
Materials-Fr-Settled	838
Materials-Ou-Settled	288,492
Materials-Pu-Settled	2,042
Mat-Outside Vendor	51,292
Mat-Purch Elec Gen	99
MGMT Labor - DT	25,223

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

MGMT Labor - NT	4,778,548
MGMT Labor - OT	23,423
NGUS/Not assigned	10,267,918
Non-Qual Pension	546,973
OPEBs – US GAAP	2,879,984
OPEBs – US G-Settled	242,016
Oth Exp-Adve-Settled	261,020
Oth Exp-Capi-Settled	24,266
Oth Exp-Clai-Settled	2,947,901
Oth Exp-Dona-Settled	17,489
Oth Exp-Dues-Settled	189,954
Oth Exp-Mess-Settled	492
Oth Exp-Othe-Settled	22,092,706
Oth Exp-Post-Settled	87
Oth Exp-Prin-Settled	791,113
Oth Exp-Reim-Settled	16,336
Oth Exp-Rese-Settled	6,584
Oth Exp-Serv-Settled	58,569
Oth Exp-Spon-Settled	27,191
Oth Exp-Supe-Settled	663
Oth Exp-Trai-Settled	1,351,110
Oth IncTx-FICA CoPrt	563,309
Other Deductions	50,101
Other Deductions-S	1,741,212
Other Deduct-Settled	2,770,151
Other Intere-Settled	88
Other Interest Exp	280,456
OthExp-Bus&Prop Ins	5,979
OthExp-Cap Overheads	40,244
OthExp-Mes/Frght/Lim	182,088
OthExp-Other	4,785,262
OthExp-Postage	18,550
OthExp-Print & Mail	421,207
Outside Vendor-Stock	577,822
P/A-Reg Wkly-Set	6,917,770
Pay-Gainsharing	42,421
Pay-Overtime Monthly	1,238
Pay-Overtime Weekly	72,810
Pay-Regular Monthly	97,284
Pay-Regular Weekly	(243,639)
Payroll Taxes	1,941,237
Payroll Taxe-Settled	217,487
Payroll-Gain-Settled	2
Payroll-Over-Settled	1,932,544
Payroll-Regu-Settled	604,412
Payroll-Time-Settled	139,514
Payroll-Vari-Settled	1,113,354
Pay-Time Not Worked	83
Pay-Variable-APP	1,787,398

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Pay-Var-Sales Comm	459,635
Pensions – US GAAP	3,406,800
Pensions – U-Settled	526,471
Realized Gai-Settled	2,933,521
Rent Inc-Plane Depr	400,644
Rent/Lse Non-RealEst	2,900,255
Rents-Rental-Settled	1,868,462
Share based payment award -settled	1,478,642
Software - S-Settled	6,639,485
Supervision & Admin	4,786,042
Supervision -Settled	27,272
Telcom-Cell Phones	109,964
Telecommunic-Settled	20,139,238
Telecom-Phones	21,770
Time Not Worked	3,379,970
Time Not Wor-Settled	344,087
Transp Exp-Clearing	315,579
Transp Exp-Fleet Lse	58,902
Transportati-Settled	2,390
Travel & Expense	184,161
Travel & Exp-Settled	58,047
TX-Fed Unempl Tax	180,938
U-Benefits-F-Settled	298,912
U-Benefits-P-Settled	278,430
Union - OT-Settled	21,862
Union - Prem-Settled	17,145
Union - Stra-Settled	99,470
UNION Labor - DT	156,918
UNION Labor - NT	13,996,049
UNION Labor - OT	1,333,856
Variable Pay – Mngt	874,313
Variable Pay – Union	763,311
Variable Pay-Settled	342,541
Workman's Comp	269,025
Workman's Co-Settled	57,248

**Schedule Page: 429 Line No.: 24 Column: d**

401k Thrift	74
401k Thrift-Settled	395
A/P Cash Disc Taken	5
Benefits-FAS106	(285,407)
Benefits-FAS112	428,729
Benefits-Group Life Insurance	2,175
Benefits-Health Care	61,757
Benefits-Pension	(50,329)
Benefits-Thrift Plan	67,868
Benefits-WorkersComp	22,639
Contractors -Settled	829
Employee CC Clear	221,340

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

FAS 112 Post Retmnt	2
FAS 112 Post-Settled	14
Group Life	0
Group Life-Settled	223
Health Insurance	390
Health Insur-Settled	2,406
I-Oth Exp-Ot-Settled	1,915,582
Management --Settled	15,065
Materials-Ou-Settled	419,197
Materials-Pu-Settled	71,033
MGMT Labor - NT	1,339
NGUS/Not assigned	258,544
OPEBs – US GAAP	299
OPEBs – US G-Settled	1,275
Oth Exp-Clai-Settled	275,497
Oth Exp-Othe-Settled	167,640
Oth IncTx-FICA CoPrt	(133,479)
Other Deductions-S	444,142
Other Deduct-Settled	15,423
OthExp-Mes/Frght/Lim	474
OthExp-Other	94
OthExp-Print & Mail	9,870
P/A-Reg Wkly-Set	1,433,515
Pay-Regular Weekly	266,043
Payroll Taxes	148
Payroll Tax-Settled	1,468
Pay-Variable-APP	647,216
Pensions – US GAAP	316
Pensions – U-Settled	2,948
Supervision & Admin	84
Telecommunic-Settled	66
Time Not Worked	278
Time Not Wor-Settled	2,425
Travel & Exp-Settled	394
Union - Stra-Settled	1,147
UNION Labor - DT	48
UNION Labor - NT	237
UNION Labor - OT	1,705
Variable Pay – Union	89
Variable Pay-Settled	2,025
Workman's Comp	3
Workman's Co-Settled	208

**Schedule Page: 429 Line No.: 25 Column: d**

401k Thrift	864
401k Thrift-Settled	2,015
Benefits-FAS106	801
Benefits-FAS112	488
Benefits-Group Life Insurance	91



Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Benefits-Health Care	898
Benefits-Payroll Taxes	466
Benefits-Pension	1,619
Benefits-Thrift Plan	125
Benefits-WorkersComp	1,127
Contr Srv-Genrl/Oth	8,133
Employee Expenses	6,375
Expense - Clearing	2,310,450
FAS 112 Post Retmnt	1,023
FAS 112 Post-Settled	700
Fleet Pricing Other	10,861
Group Life	312
Group Life-Settled	1,358
Health Insurance	5,743
Health Insur-Settled	22,411
Inventory - Fleet	144
Inventory - Stock	204
Mat-Outside Vendor	5,679
Mat-Stores Handling	5
MGMT Labor - DT	361
MGMT Labor - NT	26,658
MGMT Labor - OT	511
NGUS/Not assigned	9,460,588
OPEBs – US GAAP	5,526
OPEBs – US G-Settled	9,988
Other Exp- Use Tax	3
OthExp-Cap Overheads	1
OthExp-Constr Reimb	5
OthExp-Mes/Frght/Lim	5,366
OthExp-Other	1,048,877
OthExp-Postage	247
OthExp-Print & Mail	55,393
OthExp-Supv & Admin	1
Pay-Gainsharing	0
Pay-Overtime Weekly	3
Pay-Regular Monthly	13,088
Pay-Regular Weekly	11
Payroll Taxes	3,447
Payroll Tax-Settled	7,965
Pay-Time Not Worked	4,198
Pay-Variable-APP	5,242
Pensions – US GAAP	8,109
Pensions – U-Settled	22,758
Supervision & Admin	60,902
Time Not Worked	5,532
Time Not Wor-Settled	12,310
Union - OT-Settled	29,463
Union - Prem-Settled	1,551
Union - Stra-Settled	54,657

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

UNION Labor - DT	2,275
UNION Labor - NT	73,229
UNION Labor - OT	9,935
Variable Pay – Mngt	2,223
Variable Pay – Union	1,665
Variable Pay-Settled	2,260
Workman's Comp	314
Workman's Co-Settled	3,076

**Schedule Page: 429 Line No.: 26 Column: d**

401k Thrift	8,469
Bad Debt Expense	30
C&I-Gas GRT	11
C&I-Local Tx Sv	611
Commercial-GRT/GET	59
Contr Srv-Genrl/Oth	3,087
Elec Rev-GET Rev	158
Employee Expenses	415
Expense - Clearing	1,349,058
FAS 112 Post Retmnt	8,887
Fleet Pricing Other	10,314
Forfeited Disc-Elec	313
Forfeited Disc-Gas	68
Group Life	3,347
Health Insurance	54,405
MetroPCS Lease AcCnt	40
MGMT Labor - DT	217
MGMT Labor - NT	99,331
MGMT Labor - OT	7,354
Misc Rev-Sus (P&L)	0
NGUS/Not assigned	11,672,344
OA-Local Tx Sv	2,603
OPEBs – US GAAP	60,715
Other Interest Exp	4
OthExp-Con Load Mgmt	141
OthExp-Mes/Frght/Lim	860
OthExp-Other	814,738
OthExp-Print & Mail	52,818
Payroll Taxes	33,756
Penalties	0
Pensions – US GAAP	67,442
Resale-Local Tx Sv	1
Res-GET Rev	396
Residential-Gas GRT	122
Res-Local Tx Sv	1,873
St Light-GET Rev	4
St Light-Local Tx Sv	2
Supervision & Admin	123,436

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) / /	Year/Period of Report
Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Time Not Worked	57,452
Transport-GRT Rev	41
Travel & Expense	34,984
UNION Labor - DT	17,299
UNION Labor - NT	221,431
UNION Labor - OT	108,172
Variable Pay – Mngt	60,289
Variable Pay – Union	25,393
Workman's Comp	2,540

<b>Schedule Page: 429    Line No.: 27    Column: d</b>
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401k Thrift	42,446
401k Thrift-Settled	297
Bad Debt Expense	203
C&I-Gas GRT	48
C&I-Local Tx Sv	3,601
Commercial-GRT/GET	308
Consultants	724
Contr Srv-Genrl/Oth	4,907
Elec Rev-GET Rev	928
Employee Expenses	13
Expense - Clearing	7,922,720
FAS 112 Post Retmnt	27,419
FAS 112 Post-Settled	105
Fleet Clearing	2,418
Fleet Overhead	4
Fleet Pricing Other	117,567
Forfeited Disc-Elec	1,788
Forfeited Disc-Gas	352
Group Life	11,404
Group Life-Settled	199
Health Insurance	218,689
Health Insur-Settled	7,066
Inventory - Fleet	0
Mat-Outside Vendor	14
MetroPCS Lease Acct	78
MGMT Labor - NT	94,682
MGMT Labor - OT	6,236
Misc Rev-Sus (P&L)	3
NGUS/Not assigned	1,308,949
OA-Local Tx Sv	15,208
OPEBs – US GAAP	236,634
OPEBs – US G-Settled	655
Other Interest Exp	32
OthExp-Con Load Mgmt	1,038
OthExp-Constr Reimb	0
OthExp-Mes/Frght/Lim	28,327
OthExp-Other	1,650,000
OthExp-Postage	1,459

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OthExp-Print & Mail	177,091
Payroll Taxes	141,526
Payroll Tax-Settled	762
Penalties	1
Pensions – US GAAP	214,674
Pensions – U-Settled	1,349
Resale-Local Tx Sv	5
Res-GET Rev	2,259
Residential-Gas GRT	616
Res-Local Tx Sv	10,171
St Light-GET Rev	22
St Light-Local Tx Sv	13
Supervision & Admin	523,399
Time Not Worked	274,255
Time Not Wor-Settled	1,733
Transport-GRT Rev	216
Travel & Expense	1,787
Union - OT-Settled	3,521
Union - Prem-Settled	274
Union - Stra-Settled	4,926
UNION Labor - DT	168,638
UNION Labor - NT	997,568
UNION Labor - OT	447,361
Variable Pay – Mngt	12,985
Variable Pay – Union	72,381
Variable Pay-Settled	315
Workman's Comp	11,548
Workman's Co-Settled	21

**Schedule Page: 429 Line No.: 28 Column: d**

401k Thrift	391
Bad Debt Expense	44
C&I-Gas GRT	9
C&I-Local Tx Sv	624
Commercial-GRT/GET	54
Elec Rev-GET Rev	156
Expense - Clearing	215,795
FAS 112 Post Retmnt	210
Fleet Pricing Other	3,287
Forfeited Disc-Elec	311
Forfeited Disc-Gas	65
Group Life	70
Health Insurance	2,144
MetroPCS Lease AcCnt	14
MGMT Labor - NT	1,645
MGMT Labor - OT	0
Misc Rev-Sus (P&L)	0
NGUS/Not assigned	128,344
OA-Local Tx Sv	2,621

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OPEBs – US GAAP	2,084
Other Interest Exp	5
OthExp-Cap Overheads	4,438
OthExp-Con Load Mgmt	185
OthExp-Mes/Frght/Lim	1,105
OthExp-Other	21,266
OthExp-Print & Mail	715
Payroll Taxes	1,371
Penalties	0
Pensions – US GAAP	2,005
Resale-Local Tx Sv	1
Res-GET Rev	381
Residential-Gas GRT	108
Res-Local Tx Sv	1,744
St Light-GET Rev	4
St Light-Local Tx Sv	2
Supervision & Admin	5,447
Time Not Worked	2,575
Transport-GRT Rev	37
UNION Labor - DT	719
UNION Labor - NT	9,422
UNION Labor - OT	4,055
Variable Pay – Mngt	236
Variable Pay – Union	609
Workman's Comp	150

**Schedule Page: 429 Line No.: 29 Column: d**

401k Thrift	13,745
401k Thrift-Settled	524
Consultants	20,000
Contr Srv-Genrl/Oth	4,495
Expense - Clearing	1,517,331
FAS 112 Post Retmnt	9,329
FAS 112 Post-Settled	256
Fleet Pricing Other	6,659
Group Life	3,336
Group Life-Settled	401
Health Insurance	75,059
Health Insur-Settled	10,324
MGMT Labor - DT	3
MGMT Labor - NT	74,453
MGMT Labor - OT	601
NGUS/Not assigned	61,665
OPEBs – US GAAP	79,806
OPEBs – US G-Settled	3,288
OthExp-Dues/Subscript	1,250
OthExp-Mes/Frght/Lim	32,497
OthExp-Other	732,696
OthExp-Postage	2,909

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OthExp-Print & Mail	69,458
Payroll Taxes	49,347
Payroll Tax-Settled	2,422
Pensions – US GAAP	76,872
Pensions – U-Settled	7,326
Supervision & Admin	187,049
Supervision -Settled	114
Time Not Worked	89,706
Time Not Wor-Settled	3,692
Travel & Expense	214
Union - OT-Settled	11,024
Union - Prem-Settled	2,635
Union - Stra-Settled	12,654
UNION Labor - DT	6,900
UNION Labor - NT	498,538
UNION Labor - OT	21,159
Variable Pay – Mngt	9,957
Variable Pay – Union	23,198
Variable Pay-Settled	694
Workman's Comp	4,249
Workman's Co-Settled	1,054

**Schedule Page: 429 Line No.: 30 Column: d**

401k Thrift	3,163
Benefits-FAS106	49
Benefits-FAS112	4
Benefits-Group Life Insurance	3
Benefits-Health Care	50
Benefits-Payroll Taxes	33
Benefits-Pension	53
Benefits-Thrift Plan	8
Benefits-WorkersComp	2
Consultants	206
Expense - Clearing	437,307
FAS 112 Post Retmnt	2,025
Fleet Pricing Other	3,085
Group Life	731
Health Insurance	17,080
MGMT Labor - NT	25,945
MGMT Labor - OT	2
NGUS/Not assigned	216
OPEBs – US GAAP	18,226
OthExp-Mes/Frght/Lim	17,647
OthExp-Other	156,480
OthExp-Postage	1,649
OthExp-Print & Mail	21,537
Pay-Gainsharing	30
Pay-Overtime Weekly	297
Payroll Taxes	11,286

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

Pay-Time Not Worked	62
Pensions – US GAAP	17,196
Supervision & Admin	43,458
Time Not Worked	20,632
UNION Labor - DT	582
UNION Labor - NT	131,568
UNION Labor - OT	5,829
Variable Pay – Mngt	3,146
Variable Pay – Union	41,852
Workman's Comp	983

**Schedule Page: 429 Line No.: 31 Column: d**

401k Thrift	20,292
Bad Debt Expense	2,739
Benefits-FAS106	180
Benefits-FAS112	11
Benefits-Group Life Insurance	12
Benefits-Health Care	343
Benefits-Payroll Taxes	125
Benefits-Pension	409
Benefits-Thrift Plan	79
Benefits-WorkersComp	38
C&I-Gas GRT	546
C&I-Local Tx Sv	41,975
Commercial-GRT/GET	3,519
Consultants	4,499
Contr Srv-Genrl/Oth	3,647
Elec Rev-GET Rev	10,605
Expense - Clearing	3,005,884
FAS 112 Post Retmnt	14,290
Fleet Pricing Other	77,460
Forfeited Disc-Elec	20,826
Forfeited Disc-Gas	4,189
Group Life	5,216
Health Insurance	110,014
MetroPCS Lease Acctnt	835
MGMT Labor - DT	151
MGMT Labor - NT	73,121
MGMT Labor - OT	124
Misc Rev-Sus (P&L)	36
NGUS/Not assigned	8,609,576
OA-Local Tx Sv	176,636
OPEBs – US GAAP	119,450
Other Interest Exp	350
OthExp-Con Load Mgmt	12,795
OthExp-Constr Reimb	0
OthExp-Mes/Frght/Lim	21,365
OthExp-Other	948,085
OthExp-Postage	4,122

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Niagara Mohawk Power Corporation		/ /	2014/Q4
FOOTNOTE DATA			

OthExp-Print & Mail	69,043
Pay-Gainsharing	64
Pay-Overtime Weekly	130
Pay-Regular Weekly	1,182
Payroll Taxes	72,956
Pay-Time Not Worked	212
Penalties	13
Pensions – US GAAP	114,859
Resale-Local Tx Sv	54
Res-GET Rev	25,608
Residential-Gas GRT	6,997
Res-Local Tx Sv	116,577
St Light-GET Rev	248
St Light-Local Tx Sv	153
Supervision & Admin	275,639
Time Not Worked	131,770
Transport-GRT Rev	2,453
Travel & Expense	2,461
UNION Labor - DT	21,938
UNION Labor - NT	619,986
UNION Labor - OT	116,582
Variable Pay – Mngt	11,086
Variable Pay – Union	36,576
Workman's Comp	5,887

**Schedule Page: 429 Line No.: 32 Column: d**

401k Thrift	1,827
Consultants	21,080
Contr Srv-LoB Ops	113,885
Expense - Clearing	1,500,968
FAS 112 Post Retmnt	1,416
Fleet Pricing Other	4,833
Group Life	520
Health Insurance	10,002
MGMT Labor - NT	13,157
MGMT Labor - OT	2
NGUS/Not assigned	21,841
OPEBs – US GAAP	11,096
OthExp-Other	455,634
OthExp-Print & Mail	6,828
Payroll Taxes	6,651
Pensions – US GAAP	10,857
Supervision & Admin	26,910
Time Not Worked	11,849
Trans Oper-Wheeling	70,600
UNION Labor - DT	8,090
UNION Labor - NT	35,905
UNION Labor - OT	26,473
Variable Pay – Mngt	1,922



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Niagara Mohawk Power Corporation			2014/Q4
FOOTNOTE DATA			

Variable Pay – Union	3,317
Workman's Comp	494

**Schedule Page: 429 Line No.: 33 Column: d**

401k Thrift	150
Expense - Clearing	19,529
FAS 112 Post Retmnt	142
Fleet Pricing Other	908
Group Life	49
Health Insurance	888
MGMT Labor - NT	2,600
MGMT Labor - OT	7
OPEBs – US GAAP	895
OthExp-Other	435,384
OthExp-Print & Mail	1,466
Payroll Taxes	561
Pensions – US GAAP	1,021
Supervision & Admin	1,221
Time Not Worked	980
UNION Labor - DT	952
UNION Labor - NT	3,907
UNION Labor - OT	6,512
Variable Pay – Mngt	309
Variable Pay – Union	259
Workman's Comp	49

SchedulePage No.

Accrued and prepaid taxes .....	262-263
Accumulated Deferred Income Taxes .....	234
	272-277
Accumulated provisions for depreciation of	
common utility plant .....	356
utility plant .....	219
utility plant (summary) .....	200-201
Advances	
from associated companies .....	256-257
Allowances .....	228-229
Amortization	
miscellaneous .....	340
of nuclear fuel .....	202-203
Appropriations of Retained Earnings .....	118-119
Associated Companies	
advances from .....	256-257
corporations controlled by respondent .....	103
control over respondent .....	102
interest on debt to .....	256-257
Attestation .....	i
Balance sheet	
comparative .....	110-113
notes to .....	122-123
Bonds .....	256-257
Capital Stock .....	251
expense .....	254
premiums .....	252
reacquired .....	251
subscribed .....	252
Cash flows, statement of .....	120-121
Changes	
important during year .....	108-109
Construction	
work in progress - common utility plant .....	356
work in progress - electric .....	216
work in progress - other utility departments .....	200-201
Control	
corporations controlled by respondent .....	103
over respondent .....	102
Corporation	
controlled by .....	103
incorporated .....	101
CPA, background information on .....	101
CPA Certification, this report form .....	i-ii

SchedulePage No.

## Deferred

credits, other .....	269
debts, miscellaneous .....	233
income taxes accumulated - accelerated	
amortization property .....	272-273
income taxes accumulated - other property .....	274-275
income taxes accumulated - other .....	276-277
income taxes accumulated - pollution control facilities .....	234
Definitions, this report form .....	iii
Depreciation and amortization	
of common utility plant .....	356
of electric plant .....	219
	336-337
Directors .....	105
Discount - premium on long-term debt .....	256-257
Distribution of salaries and wages .....	354-355
Dividend appropriations .....	118-119
Earnings, Retained .....	118-119
Electric energy account .....	401
Expenses	
electric operation and maintenance .....	320-323
electric operation and maintenance, summary .....	323
unamortized debt .....	256
Extraordinary property losses .....	230
Filing requirements, this report form	
General information .....	101
Instructions for filing the FERC Form 1 .....	i-iv
Generating plant statistics	
hydroelectric (large) .....	406-407
pumped storage (large) .....	408-409
small plants .....	410-411
steam-electric (large) .....	402-403
Hydro-electric generating plant statistics .....	406-407
Identification .....	101
Important changes during year .....	108-109
Income	
statement of, by departments .....	114-117
statement of, for the year (see also revenues) .....	114-117
deductions, miscellaneous amortization .....	340
deductions, other income deduction .....	340
deductions, other interest charges .....	340
Incorporation information .....	101

SchedulePage No.

Interest	
charges, paid on long-term debt, advances, etc .....	256-257
Investments	
nonutility property .....	221
subsidiary companies .....	224-225
Investment tax credits, accumulated deferred .....	266-267
Law, excerpts applicable to this report form .....	iv
List of schedules, this report form .....	2-4
Long-term debt .....	256-257
Losses-Extraordinary property .....	230
Materials and supplies .....	227
Miscellaneous general expenses .....	335
Notes	
to balance sheet .....	122-123
to statement of changes in financial position .....	122-123
to statement of income .....	122-123
to statement of retained earnings .....	122-123
Nonutility property .....	221
Nuclear fuel materials .....	202-203
Nuclear generating plant, statistics .....	402-403
Officers and officers' salaries .....	104
Operating	
expenses-electric .....	320-323
expenses-electric (summary) .....	323
Other	
paid-in capital .....	253
donations received from stockholders .....	253
gains on resale or cancellation of reacquired	
capital stock .....	253
miscellaneous paid-in capital .....	253
reduction in par or stated value of capital stock .....	253
regulatory assets .....	232
regulatory liabilities .....	278
Peaks, monthly, and output .....	401
Plant, Common utility	
accumulated provision for depreciation .....	356
acquisition adjustments .....	356
allocated to utility departments .....	356
completed construction not classified .....	356
construction work in progress .....	356
expenses .....	356
held for future use .....	356
in service .....	356
leased to others .....	356
Plant data .....	336-337
	401-429

SchedulePage No.

Plant - electric	
accumulated provision for depreciation .....	219
construction work in progress .....	216
held for future use .....	214
in service .....	204-207
leased to others .....	213
Plant - utility and accumulated provisions for depreciation	
amortization and depletion (summary) .....	201
Pollution control facilities, accumulated deferred	
income taxes .....	234
Power Exchanges .....	326-327
Premium and discount on long-term debt .....	256
Premium on capital stock .....	251
Prepaid taxes .....	262-263
Property - losses, extraordinary .....	230
Pumped storage generating plant statistics .....	408-409
Purchased power (including power exchanges) .....	326-327
Reacquired capital stock .....	250
Reacquired long-term debt .....	256-257
Receivers' certificates .....	256-257
Reconciliation of reported net income with taxable income	
from Federal income taxes .....	261
Regulatory commission expenses deferred .....	233
Regulatory commission expenses for year .....	350-351
Research, development and demonstration activities .....	352-353
Retained Earnings	
amortization reserve Federal .....	119
appropriated .....	118-119
statement of, for the year .....	118-119
unappropriated .....	118-119
Revenues - electric operating .....	300-301
Salaries and wages	
directors fees .....	105
distribution of .....	354-355
officers' .....	104
Sales of electricity by rate schedules .....	304
Sales - for resale .....	310-311
Salvage - nuclear fuel .....	202-203
Schedules, this report form .....	2-4
Securities	
exchange registration .....	250-251
Statement of Cash Flows .....	120-121
Statement of income for the year .....	114-117
Statement of retained earnings for the year .....	118-119
Steam-electric generating plant statistics .....	402-403
Substations .....	426
Supplies - materials and .....	227

SchedulePage No.

## Taxes

accrued and prepaid .....	262-263
charged during year .....	262-263
on income, deferred and accumulated .....	234
	272-277
reconciliation of net income with taxable income for .....	261

Transformers, line - electric .....	429
-------------------------------------	-----

## Transmission

lines added during year .....	424-425
lines statistics .....	422-423
of electricity for others .....	328-330
of electricity by others .....	332

## Unamortized

debt discount .....	256-257
debt expense .....	256-257
premium on debt .....	256-257

Unrecovered Plant and Regulatory Study Costs .....	230
--	-----