

Consolidated Edison Company of New York, Inc.  
Steam Rate Case 07-S-1315

**Exhibit \_\_\_ (AP-2)**

Revenue Requirement

Consolidated Edison Company of New York, Inc.  
Steam Service  
Additional Revenue Requirement  
For the Twelve Months Ending September 30, 2009  
(000's)

	Revenue Requirement Increase
Rate Base (Schedule 6)	\$1,347,865
Rate of Return	<u>7.35%</u>
Required Return	\$99,068
Income Available for Return (Schedule 1)	<u>63,679</u>
Deficiency	\$35,389
Retention Factor	<u>59.02%</u>
Additional Revenue Requirement per Staff	\$59,959
Revenue Requirement per Company	<u>\$126,587</u>
Difference	<u><u>(\$66,628)</u></u>

<u>Proof</u>		
Revenues	100.000%	\$59,959
Less:		
Revenue Taxes	2.42%	1,451
Add:		
Late Payment Fees	<u>0.1638%</u>	<u>98</u>
	97.744%	\$58,606
NYS Income Tax @ 7.1%	6.940%	4,161
Federal Income Tax. @ 35%	<u>31.781%</u>	<u>19,056</u>
Retention Factor	<u>59.023%</u>	<u>\$35,389</u>

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Operating Income, Rate Base & Rate of Return**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

	Original Filing per Company AP-10	Sch. Ref	Staff Adjustment	As Adjusted by Staff	Revenue Increase	Per Staff After Increase
<b><u>Operating Revenues</u></b>						
Sales Revenues	\$663,907	8	\$10,406	\$674,313	\$59,959	\$734,272
Other Operating Revenues	81,196	8	255	81,451	98	81,549
Total Operating Revenues	<u>745,103</u>		<u>10,661</u>	<u>755,764</u>	<u>60,057</u>	<u>815,821</u>
<b><u>Operating Expense</u></b>						
Fuel	361,359	8	3,934	365,293		365,293
Other Fuel Charges	4,983			4,983		4,983
Operation & Maintenance Expense	195,037	2	(23,499)	171,538		171,538
Depreciation Expense	68,481	8	(338)	68,143		68,143
Taxes Other Than Income Taxes	82,384	3	(662)	81,722	1,451	83,173
Gains from Disposition of Utility Plant	(8,528)			(8,528)		(8,528)
Total Operating Expense	<u>703,716</u>		<u>(20,565)</u>	<u>683,151</u>	<u>1,451</u>	<u>684,602</u>
Operating Income Before Income Taxes	41,387		31,226	72,613	58,606	131,219
New York State Income Tax	(510)	4	2,329	1,819	4,161	5,980
Federal Income Tax	(2,513)	5	9,628	7,115	19,056	26,171
Utility Operating Income	<u>\$44,410</u>		<u>\$19,269</u>	<u>\$63,679</u>	<u>\$35,389</u>	<u>\$99,068</u>
Rate Base	<u>\$1,386,944</u>	6	<u>(\$39,079)</u>	<u>\$1,347,865</u>		<u>\$1,347,865</u>
Rate of Return	<u>3.20%</u>			<u>4.72%</u>		<u>7.35%</u>

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Operation & Maintenance Expense**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

Line No.	Original Filing per Company Exh AP-6&10	Sch.8 Ref	Staff Adjustment	As Adjusted by
3	A&G Expense Capitalized		(\$2,396)	2b (\$465) (\$2,861)
4	Asbestos Removal and Abatement		1,732	2c (1,218) 514
5	Boiler Cleaning		2,058	2d (757) 1,301
6	Building Service		2,472	2,472
7	Communication - telephone		919	919
8	Company Labor		60,647	2e (4,224) 56,423
9	Consultants		884	2f (276) 608
10	Contract Labor		130	130
11	Corporate Fiscal Expense		281	281
12	Corrective Maintenance		13,561	2g (5,047) 8,514
13	Disposal of Obsolete M&S		3	3
14	EDP Equipment Rentals and Maintenance		196	196
15	Electricity and Gas Used		12,430	2a 543 12,973
16	Employee Pensions/OPEB's - net		5,108	2k 1,104 6,212
17	Employee Welfare Expense - net		7,365	2l (772) 6,593
18	Environment, Health and Safety		1,178	1,178
19	Environmental Programs		1,601	1,601
20	Facilities Maintenance		4,265	2h (3,435) 830
21	Financial Services		486	2i (24) 462
22	Information Resources		658	658
23	Injuries and Damages		2,577	2,577
24	Institutional Dues and Subscriptions		58	58
25	Insurance Premiums		3,507	2j (831) 2,676
26	Interference		11,097	2n (4,168) 6,929
27	Manhole Program		249	249
28	Manhour Expense		3,955	2o (181) 3,774
29	Materials and Supplies		2,493	2,493
30	MGP/Superfund		3,313	2s (548) 2,765
31	Other - Fossil		3,826	3,826
32	Outside Legal Services		96	96
33	Plant Component Upgrade		72	72
34	Postage		20	20
35	Preventive Maintenance		1,893	1,893
36	Rate Case Acctg. - Interference			
37	Rate case acctg. - Pension/OPEBs			
38	Ravenswood		6,006	6,006
39	Real Estate Expenses		161	161
40	Regulatory Commission Expenses		2,543	2p (71) 2,472
41	Rents		225	225
42	Rents - Interdepartmental		13,202	13,202
43	Research & Development		1,263	2q (510) 753
44	Scheduled Overhauls		12	12
45	Security		1,009	1,009
46	Sewer Charges		548	548
47	Shared Services		(573)	2r (18) (591)
48	Steam Leaks		688	688
49	Steam Transfer Credit		(33)	(33)
50	Water		11,153	2t 248 11,401
51	Water Chemicals		3,131	2u 75 3,206
52	Water Treatment		5,723	2v (1,845) 3,878
53	Other		3,245	2w (1,377) 1,868
S1	Informational Advertisement		2m 247	247
S2	Steam Energy Efficiency Program Development		2x 50	50
	Total O & M Expense		<u>\$195,037</u>	<u>(\$23,499) \$171,538</u>

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Taxes Other Than Income Taxes**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

Line No.	Original Filing per Company Exh AP-6 sch1	Sch. 8 Ref	Staff Adjustment	As Adjusted by	Effect of Revenue Increase	Per Staff After Increase
1 NYC Property Taxes	\$62,461	4a	(\$365)	\$62,096		\$62,096
2 Property Tax Reconciliation						
3 Total Property Tax	<u>62,461</u>		<u>(365)</u>	<u>62,096</u>		<u>62,096</u>
4 Revenue Taxes	16,110			16,110		16,110
5 Payroll Taxes	3,462	4b	(297)	3,165		3,165
6 Sales & Compensating Use Tax						
7 Subsidiary Capital Tax	286			286		286
8 All Other	<u>65</u>			<u>65</u>		<u>65</u>
Total Taxes Other Than Income Taxes	<u>\$82,384</u>		<u>(\$662)</u>	<u>\$81,722</u>		<u>\$81,722</u>

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**New York State Income Tax**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

Line No.	Original Filing per Company AP-10 Sch 2	Sch.8 Ref	Staff Adjustment	As Adjusted by Staff	Effect of Revenue Increase	Per Staff After Increase
1	\$41,387		\$31,226	\$72,613	\$58,606	\$131,219
<u>Flow Through Items:</u>						
<u>Deduct: Non Taxable Income and Additional Deductions</u>						
2	42,418		(1,575)	40,843		40,843
3	995			995		995
4	<u>43,413</u>		<u>(1,575)</u>	<u>41,838</u>		<u>41,838</u>
<u>Normalized Items:</u>						
<u>Add: Additional Income and Unallowable Deductions</u>						
5	68,481	3a,b	(338)	68,143		68,143
6	1,437			1,437		1,437
7	5,352			5,352		5,352
8	(2)			(2)		(2)
9	5,108	2k	1,104	6,212		6,212
10	<u>80,376</u>		<u>766</u>	<u>81,142</u>		<u>81,142</u>
<u>Deduct: Non Taxable Income and Additional Deductions</u>						
11	68,609	5c	(247)	68,362		68,362
12	9,416	5a	2,872	12,288		12,288
13	598			598		598
14	8,445			8,445		8,445
15	5,412			5,412		5,412
16	2,401			2,401		2,401
17	8,828	5b	(892)	7,936		7,936
18	(8,029)	1i	4,000	(4,029)		(4,029)
19	(1,202)			(1,202)		(1,202)
20	(134)			(134)		(134)
21	(184)			(184)		(184)
22	(484)			(484)		(484)
	Deferred Interference Expense - 2006 Plan	1h	168	168		168
23	(1,581)			(1,581)		(1,581)
24	(488)	1j	(227)	(715)		(715)
25	(66)			(66)		(66)
26	(42)			(42)		(42)
27	(1)			(1)		(1)
28	(476)			(476)		(476)
29	120			120		120
30	1,697			1,697		1,697
31	1,270			1,270		1,270
32	211			211		211
33	269			269		269
34	184			184		184
35	108			108		108
36	722	1f	5	727		727
37	1,439			1,439		1,439
38	8,528			8,528		8,528
39	<u>105,570</u>		<u>5,678</u>	<u>111,248</u>		<u>111,248</u>
40	<u>(\$27,220)</u>		<u>\$27,889</u>	<u>\$669</u>	<u>\$58,606</u>	<u>\$59,275</u>
41	(\$1,933)		\$1,980	\$48	\$4,161	\$4,209
42	1,789		349	2,138		2,138
	Sub-Total New York State Income Tax		2,329	2,185	4,161	6,346
43	(366)			(366)		(366)
44	<u>(\$510)</u>		<u>\$2,329</u>	<u>\$1,819</u>	<u>\$4,161</u>	<u>\$5,980</u>

Consolidated Edison Company of New York, Inc.  
Steam Service  
Federal Income Tax  
For the Twelve Months Ending September 30, 2009  
(000's)

Line No.	Original Filing per Company AP-10 Sch.3	Sch. 8 Ref	Staff Adjustment	As Adjusted by	Effect of Revenue Increase	Per Staff After Increase
1	\$41,387		\$31,226	\$72,613	\$58,606	\$131,219
2	(144)		2,329	2,185	4,161	6,346
3	41,531		28,897	70,428	54,445	124,873
<u>Flow Through Items:</u>						
<u>Add: Additional Income and Unallowable Deductions</u>						
4	68,481	3a,b	(338)	68,143		68,143
5	1,437			1,437		1,437
	Total Additions		(338)	69,580		69,580
<u>Deduct: Non Taxable Income and Additional Deductions</u>						
7	42,418		(1,575)	40,843		40,843
8	50,083	5c	(247)	49,836		49,836
9	9,416	5a	2,872	12,288		12,288
10	302			302		302
11	995			995		995
12	115			115		115
13	103,329		1,050	104,379		104,379
<u>Normalized Items:</u>						
<u>Add: Additional Income and Unallowable Deductions</u>						
14	5,352			5,352		5,352
15	(2)			(2)		(2)
16	5,108	2k	1,104	6,212		6,212
17	1,789		349	2,138		2,138
18	12,247		1,453	13,700		13,700
<u>Deduct: Non Taxable Income and Additional Deductions</u>						
19	7,175	5d	(43)	7,132		7,132
20	1,485			1,485		1,485
21	296			296		296
22	8,445			8,445		8,445
23	5,412			5,412		5,412
24	8,828	5b	(892)	7,936		7,936
25	(8,029)	1i	4,000	(4,029)		(4,029)
26	(1,202)			(1,202)		(1,202)
27	(134)			(134)		(134)
28	(184)			(184)		(184)
29	(484)			(484)		(484)
	Deferred Interference Expense - 2006 Plan	1h	168	168		168
30	(1,581)			(1,581)		(1,581)
31	(488)	1j	(227)	(715)		(715)
32	(66)			(66)		(66)
33	(42)			(42)		(42)
34	(1)			(1)		(1)
35	(476)			(476)		(476)
36	120			120		120
37	1,697			1,697		1,697
38	1,270			1,270		1,270
39	211			211		211
40	269			269		269
41	184			184		184
42	108			108		108
43	722	1f	5	727		727
44	1,439			1,439		1,439
45	8,528			8,528		8,528
46	33,502		3,011	36,513		36,513
47	(\$13,135)		\$25,952	\$12,816	\$54,445	\$67,261
48	(\$4,597)		\$9,083	\$4,486	\$19,056	\$23,541
49	7,439		545	7,985		7,985
<u>Amortization of Previously Deferred FIT</u>						
50	(5,195)			(5,195)		(5,195)
51	128			128		128
52	(25)			(25)		(25)
53	(263)			(263)		(263)
54	(\$2,513)		\$9,628	\$7,115	\$19,056	\$26,171

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Rate Base**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

Line No.	Original Filing per AP-10	Sch. 8 Ref	Staff Adjustment	As Adjusted by Staff
<u>Utility Plant</u>				
1	\$1,824,562	6a,b	(\$12,706)	\$1,811,856
2	(391,592)	6c,d	107	(391,485)
3	1,432,970		(12,599)	1,420,371
4	24,140			24,140
5	286			286
6	16,238			16,238
7	(1,729)			(1,729)
8	(1,807)			(1,807)
9	(351)			(351)
10	36,211	Sch.7	(2,747)	33,464
11	34,367			34,367
12	14,961	Sch.7	(69)	14,892
13	47,792	6h	(20,107)	27,685
14				
15				
16				
17				
18				
<u>Rate Case Reconciliations - Net of Income Taxes</u>				
19	(14,990)			(14,990)
20	(181)			(181)
21	(2,561)			(2,561)
22	(1,918)			(1,918)
23	(319)			(319)
24	(407)			(407)
25	(277)			(277)
26	(164)			(164)
27	(1,090)	6k	(7)	(1,097)
28	18,204	6q	707	18,911
29	1,814			1,814
30	202			202
31	278			278
32	315			315
33	417			417
S3		6j	(253)	(253)
34	2,387			2,387
35	736	6i	343	1,079
36	100			100
37	63			63
38	1			1
39	718			718
<u>Accumulated Deferred Income Taxes</u>				
40	(156,675)	6l	(12,926)	(169,601)
41	(200)			(200)
42	742			742
43				
44	819	6m	8,507	9,326
45	1,778			1,778
46	5,296			5,296
47	1,941			1,941
48	(5)			(5)
49	(32,788)			(32,788)
50	(822)			(822)
51	(9,469)			(9,469)
S4		6n	269	269
S5		6o	7	7
52	(915)			(915)
53	(29,164)	6p	(204)	(29,368)
54	\$1,386,944		(\$39,079)	\$1,347,865

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Working Capital Allowance**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

	<u>Original Filing per Exh. AP-10</u>	<u>Sch. 8 Ref</u>	<u>Staff Adjustment</u>	<u>As Adjusted by Staff</u>
<u>Inventories</u>				
1	Average Balance of Liquid Fuel			\$12,381
2	Average Materials & Supplies excl. Liquid Fuel			21,986
3	Total Inventories			34,367
<u>Prepayments</u>				
4	Insurance			\$877
5	Property Taxes	6g	(77)	13,008
6	PSC Assessment	6f	8	689
7	Other			318
8	Total Prepayments		(\$69)	\$14,892
<u>Cash Working Capital</u>				
9	Total Operations & Maintenance Expense		(\$19,565)	\$541,814
10	Less: Purchased Power Expense			82,607
11	Gas Portion of Fuel			125,609
12	Recoverable Fuel Costs	1k,l	3,934	139,436
13	Interdepartmental Rents			13,202
14	Pensions	2k	1,104	6,212
	Net		(24,604)	174,747
16	Cash Working Capital @ 1/8		(3,075)	21,843
17	Recoverable Fuel @ 1/12		328	11,620
18	Total Cash Working Capital		(\$2,747)	\$33,463

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Explanation of Adjustments**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

<u>Adj.</u> <u>No.</u>	<u>Explanation</u>	<u>Amount</u>
<b><u>Operating Revenues - Schedule 1</u></b>		
<b><u>Sales Revenue</u></b>		
1a	To reflect Staff's sales forecast (RP)	\$10,818
1b	To reflect fuel oil S&H costs Co classified as labor expense AP)	(412)
	Total Adjustment to Sales Revenue	<u>\$10,406</u>
<b><u>Other Operating Revenue</u></b>		
1c	Interdepartmental rents - ERRP (AP)	(4,835)
<b><u>Fuel Management Program (AP)</u></b>		
1d	To reflect Company updated position	315
1e	To reflect 3-year average revenue of fuel management program	<u>812</u>
		1,127
1f	To reflect additional interest per Commission order on ADR deferred tax benefit (AP)	5
1g	To increase late payment charge on staff adjusted steam sales revenue (AP Panel)	18
1h	To increase amortization of deferred interference expense - 2006 plan (AP Panel)	168
1i	To decrease the recovery of deferred WTC costs (AP)	4,000
1j	To increase the amortization of deferred pension/OPEB expense (AP)	<u>(227)</u>
	Total Adjustment to Other Operating Revenues	<u>255</u>
	Total Adjustments to Revenues	<u>\$10,661</u>
<b><u>Fuel expense - Schedule 1</u></b>		
1k	To reflect fuel cost associated with sales forecast (RP)	4,346
1l	To reflect fuel oil S&H costs Co classified as labor expense (AP)	<u>(412)</u>
		<u>\$3,934</u>
<b><u>Operation and Maintenance Expense - Schedule 2</u></b>		
2a	To reflect electricity usage in connection with sales forecast (RP)	543
2b	To reflect Staff adj to A&G capitalized (AP)	(465)
2c	To reflect 3-year average of Asbestos removal/abatement expenses (AP)	(1,218)
2d	To reflect staff rate year projection on Boiler Cleaning (AP)	(757)
2e	Staff adjustment to Company Labor (AP):	
	Company labor	
	Variable pay plan	(1,231)
	Program change	(345)
	Shared service administration group	(70)
	To reflect staff recommendation to disallow costs associated with July'07 incide	(541)
	Labor escalation	
	Variable pay plan - eliminate double count	(1,346)
	Wage progression	(551)
	Labor tracking	
	Tracking due to base change	<u>(140)</u>
	Total Adjustment to Company Labor	(4,224)
2f	Staff Adjustment to Consultant Expense (AP)	
	Remove Brattle Group	(252)
	Remove double count	<u>(24)</u>
		(276)
2g	Staff adjustment to Corrective Maintenance (AP)	(5,047)
2h	Staff adjustment to Facilities Maintenance (AP)	(3,435)
2i	To eliminate double count of Financial Services (AP)	(24)
2j	Staff adjustment to Insurance Expense (AP)	
	Eliminate program change add to inflation	(491)
	Eliminate Director & Officer Insurance	<u>(340)</u>
		(831)
2k	Employee Pension/OPEB Expense - Net (AP)	
	Update to Pension/OPEB Expense based on latest Actuarial reports and 2008 labr	1,069
	Reclassification from Other	<u>35</u>
		1,104

**Consolidated Edison Company of New York, Inc.**  
**Steam Service**  
**Explanation of Adjustments**  
**For the Twelve Months Ending September 30, 2009**  
**(000's)**

<u>Adj.</u>	<u>No. Explanation</u>	<u>Amount</u>
2l	Employee Welfare Expense - Net (AP)	
	To reflect 2008 contract rates and No.of participants @Sept'07 plus inflation	(280)
	To reflect 46.01% dividend received to offset Group Life insurance premiums	(55)
	To reflect various staff adjustments to employee level	(494)
	To reflect staff labor escalation rate of 3.43%	(22)
	To reclassify employee welfare expense for new employee	79
		<u>(772)</u>
2m	Informational Advertising	
	Reclassification from Other (AP)	747
	Staff adjustment to reflect Commission Policy (Padula)	(500)
		<u>247</u>
2n	Interference Expense (AP)	
	Staff methodology to Non WTC interference	(3,157)
	To reflect historic average of WTC interference expense	(1,012)
		<u>(4,168)</u>
2o	Manhour Expense (AP)	
	To reflect staff recommendation to disallow costs associated with July'07 incident	(181)
2p	Regulatory Commission Expense (AP)	
	To reflect projected PSC revised assessment	51
	To reflect the projected refund per PSC Oct'08 letter	(122)
		<u>(71)</u>
2q	Research and Development (Safety Panel)	
	To reflect staff adjustment to corrosion protection	(20)
	To reflect staff recommendation to defer costs associated with July'07 incident	(490)
		<u>(510)</u>
2r	Shared Service -correct error in filing and Staff 3.43% labor escalation rate	(18)
2s	Site Investigation and Remediation (SIR) Expense	(548)
2t	To reflect water costs associated with sales forecast (RP)	248
2u	To reflect chemical costs associated with sales forecast (RP)	75
2v	Water Treatment - to amortize program change over life of membrane elements (AP)	(1,845)
2w	Other (AP)	
	Reclassification of employee welfare for new employees	(79)
	Reclassification of employee pension/OPEB for new employees	(35)
	Reclassification of informational advertising	(747)
	To reflect staff recommendation to defer costs of July'07 incident	(78)
	To eliminate stock based compensation	(318)
	Shared service administration group- other	(6)
	To reflect the general inflation adjustment	(114)
	Total Adjustment to Other	<u>(1,377)</u>
2x	Staff allowance for steam energy efficiency program development (Harwood)	50
	Total Adjustments to Operation and Maintenance Expense	<u>(\$23,499)</u>
	<b><u>Depreciation Expense - Schedule 1</u></b>	
3a	To reflect staff disallowance of plant additions related to July'07 steam incident (Safety Panel)	(\$134)
3b	To reflect staff disallowance of water demineralization (Safety Panel)	(204)
		<u>(\$338)</u>
	<b><u>Taxes Other Than Income Taxes - Schedule 3</u></b>	
4a	To reflect Staff's level of property taxes (AP)	(\$365)
4b	Payroll taxes - tracking due to adjustment to company labor (AP)	(297)
	Total adjustments to taxes other than income taxes	<u>(\$662)</u>
	<b><u>State and Federal Income Tax - Schedule 5</u></b>	
5a	To reflect staff adjustment to Removal costs (AP)	\$2,872
5b	To correct Company error in Pension/OPEB funding w/latest actuarial reports (AP)	(892)
	Tracking of staff depreciation adjustment	
5c	Statutory depreciation (AP)	(247)
5d	Normalized depreciation (AP)	(43)

Consolidated Edison Company of New York, Inc.  
Steam Service  
Explanation of Adjustments  
For the Twelve Months Ending September 30, 2009  
(000's)

Adj. <u>No.</u> <u>Explanation</u>	<u>Amount</u>
<b>Rate Base - Schedule 6</b>	
<u>Net Plant</u>	
6a To disallow plant additions related to July'07 steam incident (Safety Panel)	(5,967)
6b To disallow demineralization in steam production budget (Safety Panel)	<u>(6,739)</u>
	(\$12,706)
<u>Accumulated Depreciation</u>	
6c Accum depreciation on disallowed plant addition related to steam incident (Safety Panel)	82
6d Accum depreciation on disallowed water demineralization (Safety Panel)	<u>25</u>
	107
6e To adjust cash working capital for operating expense adjustments - computed	(2,747)
6f Prepaid PSC assessment - tracking of staff adj to O&M expense (AP)	8
6g To adjust prepaid property tax (AP)	<u>(77)</u>
Total Adjustment to Working Capital	(2,816)
6h EBCAP adjustment to remove non-cash prepaid pension expense (AP)	(20,107)
6i Unamortized pension/OPEB expense due to Feb'08 actuarial reports (AP)	343
6j Unamortized interference expense - 2006 plan (AP)	(253)
6k Unamortized balance - ADR tax benefits (AP)	(7)
<u>Accumulated Deferred Income Taxes</u>	
6l Staff adjustment to ADR/ACRS/MACRS (AP)	(12,926)
6m Staff adjustment to Unbilled Revenue (AP)	8,507
6n Staff adjustment to pension/OPEB contribution (AP)	269
6o Tracking Staff adjustment to depreciation expense(AP)	7
6p Tracking adjustment to staff removal cost (AP)	(204)
6q Deferred WTC Costs	
To correct error in Company filing (AP)	(501)
To reflect staff adjustment to deferred WTC Expenses (AP)	1,208
	<u>707</u>
Total Adjustments to Rate Base	<u><u>(\$39,079)</u></u>