

ANNUAL REPORT

OF

Rockland Electric Company

NAME OF RESPONDENT

4 Irving Place, New York, NY 10003

ADDRESS OF RESPONDENT

TO THE



STATE OF NEW JERSEY

BOARD OF PUBLIC UTILITIES

44 SOUTH CLINTON AVENUE, 9TH FLOOR

POST OFFICE BOX 350

TRENTON, NEW JERSEY 08625-0350

FOR THE YEAR ENDED December 31, 2023

ANNUAL REPORT

OF

Rockland Electric Company

NAME OF RESPONDENT

4 Irving Place, New York, NY 10003

ADDRESS OF RESPONDENT

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STATE OF NEW JERSEY

BOARD OF PUBLIC UTILITIES

44 SOUTH CLINTON AVENUE, 9TH FLOOR

POST OFFICE BOX 350

TRENTON, NEW JERSEY 07102

FOR THE YEAR ENDED DECEMBER 31, 2023

Name of Officer in charge of correspondence

with the Board regarding this report **Joseph Miller**

Official Title **CFO & Controller**

Office Address **4 Irving Place, New York, NY 10003**

Name and Address of Registered Agent

**Corporation Service Company
830 Bear Tavern Road
West Trenton, NJ 08628**

**State of New Jersey
Board of Public Utilities
44 South Clinton Avenue, 9th Floor,
Post Office Box 350
Trenton, New Jersey 08625**

IDENTIFICATION

01 Exact Legal Name of Respondent:

Rockland Electric Company

02 Year of Report:

December 31, 2023

03 Previous Name and Date of Change *(If name changed during year):*

04 Address of Principal Office at End of Year *(Street, City, State, Zip Code):*

4 Irving Place, New York, NY 10003

05 Web Address of the Company:

www.conedison.com

06 Federal ID # of Respondent:

13-1727720

07 Name of Contact Person:

Robert Lynch

08 Title of Contact Person:

Senior Accountant

09 Address of Contact Person *(Street, City, State, Zip Code):*

4 Irving Place, New York, NY 10003

10 Telephone # of Contact Person:

(212) 780-8195

11 Fax Number of Contact Person:

12 E-Mail Address of Contact Person:

lynchrob@coned.com

13 This Original Report is due on April 30, 2024;

It is Filed on 4/30/2024.

14 This is a Resubmission Report. Date Filed on (Month, Date, Year)

CORPORATE OFFICER CERTIFICATION

The undersigned officer certifies that:

I have read this New Jersey Board of Public Utilities (“Board”) Annual Financial Report which is prescribed by the Federal Energy Regulatory Commission (“FERC”) and adopted by the Board. Based on my knowledge this report does not contain any untrue statement of material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances such statements were made, not misleading with respect to the period covered by this report.

Based on my knowledge the financial statements, and other financial information (Comparative Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, Statement of Cash Flows, Statement of Accumulated Comprehensive Income and Hedging Activities, and Notes to the Financial Statements) included in this report conform in all material respects with the FERC’s Uniform System of Accounts, as of, and for, the periods presented in this report.

I am responsible for establishing and maintaining internal accounting controls as defined by the FERC. I have designed such internal accounting controls to ensure that material information relating to the respondent and its subsidiaries, to the extent that the respondent has subsidiaries, is made known to me by others within those entities, particularly during the period in which this report is being prepared. I have evaluated the effectiveness of internal accounting controls as of a date within 90 days prior to the period in which this report (evaluation date). I have presented in this report my conclusions about the effectiveness of the internal accounting controls based on my evaluation as of the evaluation date.

I have disclosed, based on my most recent evaluation, to the respondent’s auditors and the audit committee or persons performing similar functions, to the extent that respondent has an audit committee or persons performing similar functions, that all significant deficiencies in the design or operation of internal accounting control which could adversely affect the respondent’s ability to record, process, summarize and report financial data and have identified for the respondent’s auditors any material weaknesses in disclosure controls and procedures and any fraud, whether or not material, that involves management or other employees who have a significant role in the respondent’s internal accounting controls.

I have indicated in this report whether or not there were significant changes in internal accounting control and procedures or in other factors that could significantly affect internal accounting controls and procedures subsequent to the date of my most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

In addition, I have examined the remaining schedules contained in this report; 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 respect to the Uniform System of Accounts.

15 Name: Joseph Miller

16 Title: Chief Financial Officer

17 Signature:



18 Date Signed: 4/30/2024



Report of Independent Auditors

To the Board of Directors and Management of Rockland Electric Company:

Opinion

We have audited the accompanying financial statements of Rockland Electric Company, (the "Company"), which comprise the balance sheets as of December 31, 2023 and 2022, and the related statements of income, of accumulated comprehensive income, comprehensive income, and hedging activities, of retained earnings and of cash flows for the years then ended, including the related notes (collectively referred to as the "financial statements"), included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form No. 1.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note A.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

As discussed in Note A, the financial statements are prepared by Rockland Electric Company on the basis of the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Federal Energy Regulatory Commission. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note A. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction of Use

This report is intended solely for the information and use of the Board of Directors and Management of Rockland Electric Company and the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.

PricewaterhouseCoopers LLP

New York, New York
April 18, 2024

**FERC FORM NO. 1
REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER**

IDENTIFICATION

01 Exact Legal Name of Respondent
Rockland Electric Company

02 Year/ Period of Report
End of: 2023/ 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)
4 Irving Place, New York 10003

05 Name of Contact Person
Robert Lynch

06 Title of Contact Person
Senior Accountant

07 Address of Contact Person (Street, City, State, Zip Code)
4 Irving Place, New York, NY 10003

08 Telephone of Contact Person, Including Area Code
(212) 780-8195

09 This Report is An Original / A Resubmission
(1) An Original
(2) A Resubmission

10 Date of Report (Mo, Da, Yr)
04/30/2024

Annual Corporate Officer Certification

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.

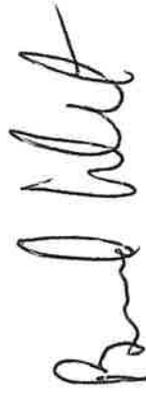
01 Name
Joseph Miller

03 Signature


04 Date Signed (Mo, Da, Yr)
04/30/2024

02 Title
Chief Financial Officer and Controller

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.



BERNARD C. HERBERT
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01HE6220125
Qualified in Orange County
Commission Expires April 12, 2026

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

LIST OF SCHEDULES (Electric Utility)

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)
	Identification	1	
	List of Schedules	2	
1	General Information	101	
2	Control Over Respondent	102	
3	Corporations Controlled by Respondent	103	
4	Officers	104	
5	Directors	105	N/A
6	Information on Formula Rates	106	N/A
7	Important Changes During the Year	108	
8	Comparative Balance Sheet	110	
9	Statement of Income for the Year	114	
10	Statement of Retained Earnings for the Year	118	
12	Statement of Cash Flows	120	
12	Notes to Financial Statements	122	N/A
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a	
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200	
15	Nuclear Fuel Materials	202	N/A
16	Electric Plant in Service	204	
17	Electric Plant Leased to Others	213	N/A

18	Electric Plant Held for Future Use	214	
19	Construction Work in Progress-Electric	216	
20	Accumulated Provision for Depreciation of Electric Utility Plant	219	
21	Investment of Subsidiary Companies	224	
22	Materials and Supplies	227	
23	Allowances	228	N/A
24	Extraordinary Property Losses	230a	N/A
25	Unrecovered Plant and Regulatory Study Costs	230b	N/A
26	Transmission Service and Generation Interconnection Study Costs	231	N/A
27	Other Regulatory Assets	232	
28	Miscellaneous Deferred Debits	233	
29	Accumulated Deferred Income Taxes	234	
30	Capital Stock	250	
31	Other Paid-in Capital	253	N/A
32	Capital Stock Expense	254b	N/A
33	Long-Term Debt	256	N/A
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	N/A
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	
44	Sales of Electricity by Rate Schedules	304	

45	Sales for Resale	310	N/A
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	N/A
49	Transmission of Electricity by ISO/RTOs	331	N/A
50	Transmission of Electricity by Others	332	N/A
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	N/A
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	
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	N/A
64	Hydroelectric Generating Plant Statistics	406	N/A
65	Pumped Storage Generating Plant Statistics	408	N/A
66	Generating Plant Statistics Pages	410	N/A
66.1	Energy Storage Operations (Large Plants)	414	
66.2	Energy Storage Operations (Small Plants)	419	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	

70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	<p>Stockholders' Reports Check appropriate box:</p> <p><input type="checkbox"/> Two copies will be submitted</p> <p><input type="checkbox"/> No annual report to stockholders is prepared</p>		

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

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.

Joseph Miller
Chief Financial Officer and Controller
4 Irving Place, New York, NY 10003

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.

State of Incorporation: NJ
Date of Incorporation: 1899-12-27
Incorporated Under Special Law:

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
(a) Name of Receiver or Trustee Holding Property of the Respondent:
(b) Date Receiver took Possession of Respondent Property:
(c) Authority by which the Receivership or Trusteeship was created:
(d) Date when possession by receiver or trustee ceased:

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

Electric - New Jersey

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
(2) No

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent 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 beneficiaries for whom trust was maintained, and purpose of the trust.			
Orange and Rockland Utilities, Inc., One Blue Hill Plaza, Pearl River, New York through 100% ownership of Company Stock. Respondent has been operated and controlled by Orange and Rockland Utilities, Inc. since its organization December 27, 1899, control through common stock ownership having been established December 15, 1901.			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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	Rockland Electric Co. Transition Funding LLC (a)	Special Purpose Entity	100%	
2	(a) The Transition Funding was dissolved			
3	in January 2022 (see Note A)			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OFFICERS

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.
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.

Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)
1	(a) President & Chief Executive Officer (a)	(b) Sanchez,Robert	(c) \$566,475		
2	(b) Chief Financial Officer and Controller(b)	(b) Miller,Joseph	(c) \$320,600		
3	(c) Treasurer (a)	(b) Cedrone, Ann	(c) \$216,200		
4	(d) Vice President - Operations (a)	(k) Cocking,Orville O	(c) \$110,942		2023-04-30
5	(e) Vice President - Operations (a)	(b) Won Choe	(c) \$204,000	2023-05-01	
6	(f) Vice President - Customer Service (a)	(m) Espino,Janette	(c) \$304,458		
7	(g) Corporate Secretary - 2 (b)	(g) Kelleher,William	(c) \$293,600		

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

(a) Concept: OfficerTitle
(a) Orange and Rockland Employee
(b) Concept: OfficerTitle
(b) Consolidated Edison Company of N.Y. Employee
(c) Concept: OfficerTitle
(b) Consolidated Edison Company of N.Y. Employee
(d) Concept: OfficerTitle
(a) Orange and Rockland Employee
(e) Concept: OfficerTitle
(a) Orange and Rockland Employee
(f) Concept: OfficerTitle
(b) Consolidated Edison Company of N.Y. Employee
(g) Concept: OfficerTitle
(b) Consolidated Edison Company of N.Y. Employee
(h) Concept: OfficerName
(a) Orange and Rockland Employee
(i) Concept: OfficerName
(b) Consolidated Edison Company of N.Y. Employee
(j) Concept: OfficerName
(b) Consolidated Edison Company of N.Y. Employee
(k) Concept: OfficerName
(a) Orange and Rockland Employee
(l) Concept: OfficerName
(a) Orange and Rockland Employee
(m) Concept: OfficerName
(b) Consolidated Edison Company of N.Y. Employee
(n) Concept: OfficerName
(b) Consolidated Edison Company of N.Y. Employee
(o) Concept: OfficerSalary
(a) Orange and Rockland Employee
(p) Concept: OfficerSalary
(b) Consolidated Edison Company of N.Y. Employee

(g) Concept: OfficerSalary
(b) Consolidated Edison Company of N.Y. Employee
(r) Concept: OfficerSalary
(a) Orange and Rockland Employee
(s) Concept: OfficerSalary
(a) Orange and Rockland Employee
(t) Concept: OfficerSalary
(b) Consolidated Edison Company of N.Y. Employee
(u) Concept: OfficerSalary
(b) Consolidated Edison Company of N.Y. Employee

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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), name and abbreviated titles of the directors who are officers of the respondent.
2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).

Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)
1	Robert Sanchez (President & Chief Executive Officer)	1 Blue Hill Plaza, Pearl River, NY 10965	false	false

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

INFORMATION ON FORMULA RATES

Does the respondent have formula rates?	<input type="checkbox"/> Yes <input checked="" 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 (a)	FERC Proceeding (b)
1	NOT APPLICABLE	

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

INFORMATION ON FORMULA RATES - 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No
------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------

2. If yes, provide a listing of such filings as contained on the Commission's eLibrary website.

Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	NOT APPLICABLE				

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

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). (a)	Schedule (b)	Column (c)	Line No. (d)
1	NOT APPLICABLE			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
--------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------	-------------------------------	-------------------------------------------

IMPORTANT CHANGES DURING THE QUARTER/YEAR

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.

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.
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.
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.
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.
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.
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.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
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.
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 Pages 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.
11. (Reserved.)
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.
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.
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.

None

None

None

None

None

None

None

None

Reference is made to Item 3 – Legal Proceedings, 2022 Annual Report

See attached Notes to Financial Statement "Note K - Related Party Transactions."

None
None

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)

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	UTILITY PLANT			
2	Utility Plant (101-106, 114)	200	529,118,433	503,124,232
3	Construction Work in Progress (107)	200	33,316,423	24,398,728
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		562,434,856	527,522,960
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	120,010,612	114,008,262
6	Net Utility Plant (Enter Total of line 4 less 5)		442,424,244	413,514,698
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)			
9	Nuclear Fuel Assemblies in Reactor (120.3)			
10	Spent Nuclear Fuel (120.4)			
11	Nuclear Fuel Under Capital Leases (120.6)			
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202		
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)			
14	Net Utility Plant (Enter Total of lines 6 and 13)		442,424,244	413,514,698
15	Utility Plant Adjustments (116)			
16	Gas Stored Underground - Noncurrent (117)			
17	OTHER PROPERTY AND INVESTMENTS			
18	Nonutility Property (121)			
19	(Less) Accum. Prov. for Depr. and Amort. (122)			
20	Investments in Associated Companies (123)			
21	Investment in Subsidiary Companies (123.1)	224		
23	Noncurrent Portion of Allowances	228		

24	Other Investments (124)			
25	Sinking Funds (125)			
26	Depreciation Fund (126)			
27	Amortization Fund - Federal (127)			
28	Other Special Funds (128)			
29	Special Funds (Non Major Only) (129)			
30	Long-Term Portion of Derivative Assets (175)			2,398,274
31	Long-Term Portion of Derivative Assets - Hedges (176)			
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)			2,398,274
33	CURRENT AND ACCRUED ASSETS			
34	Cash and Working Funds (Non-major Only) (130)			
35	Cash (131)		994,792	210,479
36	Special Deposits (132-134)			
37	Working Fund (135)			
38	Temporary Cash Investments (136)		17,125,000	27,750,000
39	Notes Receivable (141)			
40	Customer Accounts Receivable (142)		18,405,820	13,511,220
41	Other Accounts Receivable (143)		3,251,285	2,942,295
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		1,236,055	1,071,494
43	Notes Receivable from Associated Companies (145)			
44	Accounts Receivable from Assoc. Companies (146)		14,276,087	13,874,191
45	Fuel Stock (151)	227		
46	Fuel Stock Expenses Undistributed (152)	227		
47	Residuals (Elec) and Extracted Products (153)	227		
48	Plant Materials and Operating Supplies (154)	227	5,399,458	4,427,751
49	Merchandise (155)	227		
50	Other Materials and Supplies (156)	227		

51	<u>Nuclear Materials Held for Sale (157)</u>	202/227		
52	<u>Allowances (158.1 and 158.2)</u>	228		
53	<u>(Less) Noncurrent Portion of Allowances</u>	228		
54	<u>Stores Expense Undistributed (163)</u>	227		
55	<u>Gas Stored Underground - Current (164.1)</u>			
56	<u>Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)</u>			
57	<u>Prepayments (165)</u>		1,744,726	632,503
58	<u>Advances for Gas (166-167)</u>			
59	<u>Interest and Dividends Receivable (171)</u>			
60	<u>Rents Receivable (172)</u>			
61	<u>Accrued Utility Revenues (173)</u>		5,502,499	3,895,654
62	<u>Miscellaneous Current and Accrued Assets (174)</u>			
63	<u>Derivative Instrument Assets (175)</u>			5,537,603
64	<u>(Less) Long-Term Portion of Derivative Instrument Assets (175)</u>			2,398,274
65	<u>Derivative Instrument Assets - Hedges (176)</u>			
66	<u>(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)</u>			
67	<u>Total Current and Accrued Assets (Lines 34 through 66)</u>		65,463,612	69,311,928
68	<u>DEFERRED DEBITS</u>			
69	<u>Unamortized Debt Expenses (181)</u>			
70	<u>Extraordinary Property Losses (182.1)</u>	230a		
71	<u>Unrecovered Plant and Regulatory Study Costs (182.2)</u>	230b		
72	<u>Other Regulatory Assets (182.3)</u>	232	26,717,579	21,500,884
73	<u>Prelim. Survey and Investigation Charges (Electric) (183)</u>			
74	<u>Preliminary Natural Gas Survey and Investigation Charges 183.1)</u>			
75	<u>Other Preliminary Survey and Investigation Charges (183.2)</u>			
76	<u>Clearing Accounts (184)</u>			
77	<u>Temporary Facilities (185)</u>			

78	Miscellaneous Deferred Debits (186)	233	840,063	1,874,289
79	Def. Losses from Disposition of Utility Plt. (187)			
80	Research, Devel. and Demonstration Expend. (188)	352		
81	Unamortized Loss on Reaquired Debt (189)			
82	Accumulated Deferred Income Taxes (190)	234	14,625,955	51,738,192
83	Unrecovered Purchased Gas Costs (191)			
84	Total Deferred Debits (lines 69 through 83)		42,183,597	75,113,365
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		550,071,453	560,338,265

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)

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	11,200,000	11,200,000
3	Preferred Stock Issued (204)	250		
4	Capital Stock Subscribed (202, 205)			
5	Stock Liability for Conversion (203, 206)			
6	Premium on Capital Stock (207)			
7	Other Paid-In Capital (208-211)	253	40,000,000	30,000,000
8	Installments Received on Capital Stock (212)	252		
9	(Less) Discount on Capital Stock (213)	254		
10	(Less) Capital Stock Expense (214)	254b		
11	Retained Earnings (215, 215.1, 216)	118	355,627,292	329,662,276
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118		
13	(Less) Reacquired Capital Stock (217)	250		
14	Noncorporate Proprietorship (Non-major only) (218)			
15	Accumulated Other Comprehensive Income (219)	122(a)(b)		
16	Total Proprietary Capital (lines 2 through 15)		406,827,292	370,862,276
17	LONG-TERM DEBT			
18	Bonds (221)	256		
19	(Less) Reacquired Bonds (222)	256		
20	Advances from Associated Companies (223)	256		
21	Other Long-Term Debt (224)	256		
22	Unamortized Premium on Long-Term Debt (225)			

23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)			
24	Total Long-Term Debt (lines 18 through 23)			
25	OTHER NONCURRENT LIABILITIES			
26	Obligations Under Capital Leases - Noncurrent (227)		29,570	73,443
27	Accumulated Provision for Property Insurance (228.1)			
28	Accumulated Provision for Injuries and Damages (228.2)			
29	Accumulated Provision for Pensions and Benefits (228.3)			
30	Accumulated Miscellaneous Operating Provisions (228.4)			1,118,308
31	Accumulated Provision for Rate Refunds (229)			
32	Long-Term Portion of Derivative Instrument Liabilities			
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges			
34	Asset Retirement Obligations (230)			
35	Total Other Noncurrent Liabilities (lines 26 through 34)		29,570	1,191,751
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)			
38	Accounts Payable (232)		14,718,762	15,642,283
39	Notes Payable to Associated Companies (233)			
40	Accounts Payable to Associated Companies (234)		6,381,874	14,046,585
41	Customer Deposits (235)		3,374,034	3,243,041
42	Taxes Accrued (236)	262	1,138,243	(229,284)
43	Interest Accrued (237)		91,411	71,980
44	Dividends Declared (238)			
45	Matured Long-Term Debt (239)			
46	Matured Interest (240)			
47	Tax Collections Payable (241)		257,884	257,884
48	Miscellaneous Current and Accrued Liabilities (242)		1,241,281	1,470,914
49	Obligations Under Capital Leases-Current (243)		43,872	43,299

50	Derivative Instrument Liabilities (244)		195,374	
51	(Less) Long-Term Portion of Derivative Instrument Liabilities			
52	Derivative Instrument Liabilities - Hedges (245)			
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges			
54	Total Current and Accrued Liabilities (lines 37 through 53)		27,442,735	34,546,702
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		3,563,007	6,166,561
57	Accumulated Deferred Investment Tax Credits (255)	266	93,439	124,500
58	Deferred Gains from Disposition of Utility Plant (256)			
59	Other Deferred Credits (253)	269	1,063,480	1,007,151
60	Other Regulatory Liabilities (254)	278	18,810,853	20,712,989
61	Unamortized Gain on Reacquired Debt (257)			
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272		
63	Accum. Deferred Income Taxes-Other Property (282)		80,226,887	78,585,681
64	Accum. Deferred Income Taxes-Other (283)		12,014,190	47,140,654
65	Total Deferred Credits (lines 56 through 64)		115,771,856	153,737,536
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		550,071,453	560,338,265

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF INCOME

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

6. Do not report fourth quarter data in columns (e) and (f)
7. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in 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.
8. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
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.
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.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
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.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
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.

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)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	211,716,945	203,090,923			211,716,945	203,090,923				
3	Operating Expenses											
4	Operation Expenses (401)	320	146,961,661	144,324,711			146,961,661	144,324,711				

22	(Less) Gains from Disposition of Allowances (411.8)											
23	Losses from Disposition of Allowances (411.9)											
24	Accretion Expense (411.10)											
25	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 24)		187,486,022	183,118,109			187,486,022	183,118,109				
27	Net Util Oper Inc (Enter Tot line 2 less 25)		24,230,923	19,972,814			24,230,923	19,972,814				
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)											
34	(Less) Expenses of Nonutility Operations (417.1)											
35	Nonoperating Rental Income (418)											
36	Equity in Earnings of Subsidiary Companies (418.1)	119										
37	Interest and Dividend Income (419)		1,287,420	499,453								
38	Allowance for Other Funds Used During Construction (419.1)		442,281	262,325								

39	Miscellaneous Nonoperating Income (421)											
40	Gain on Disposition of Property (421.1)											
41	TOTAL Other Income (Enter Total of lines 31 thru 40)		1,729,701	761,778								
42	Other Income Deductions											
43	Loss on Disposition of Property (421.2)											
44	Miscellaneous Amortization (425)											
45	Donations (426.1)		282,196	156,589								
46	Life Insurance (426.2)		2,926	776								
47	Penalties (426.3)											
48	Exp. for Certain Civic, Political & Related Activities (426.4)		9,687	19,129								
49	Other Deductions (426.5)		26,323	14,243								
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)		321,132	190,737								
51	Taxes Applic. to Other Income and Deductions											
52	Taxes Other Than Income Taxes (408.2)	262	20,200	20,002								
53	Income Taxes-Federal (409.2)	262	30,848	(23,044)								
54	Income Taxes-Other (409.2)	262	14,437	(10,719)								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	32,787	135,044								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	32,787	135,140								

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										
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		25,965,016	20,529,314								

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF RETAINED EARNINGS

1. Do not report Lines 49-53 on the quarterly report.
2. Report all changes in appropriated retained earnings, unappropriated retained earnings, 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 for 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 for 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, attach them at page 122.

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		329,662,276	309,132,962
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		25,965,016	20,529,314
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
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)		355,627,292	329,662,276
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
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)		355,627,292	329,662,276
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			
51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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STATEMENT OF CASH FLOWS

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.
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.
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.
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.

Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)
1	<u>Net Cash Flow from Operating Activities</u>		
2	<u>Net Income (Line 78(c) on page 117)</u>	25,965,016	20,529,314
3	<u>Noncash Charges (Credits) to Income:</u>		
4	<u>Depreciation and Depletion</u>	10,539,889	9,771,980
5	<u>Amortization of (Specify) (footnote details)</u>		
5.1	<u>Amortization of</u>		
8	<u>Deferred Income Taxes (Net)</u>	3,626,980	3,442,312
9	<u>Investment Tax Credit Adjustment (Net)</u>	(31,061)	(32,242)
10	<u>Net (Increase) Decrease in Receivables</u>	(7,047,772)	(2,388,657)
11	<u>Net (Increase) Decrease in Inventory</u>	(971,707)	(591,207)
12	<u>Net (Increase) Decrease in Allowances Inventory</u>		
13	<u>Net Increase (Decrease) in Payables and Accrued Expenses</u>	(9,579,729)	3,843,012
14	<u>Net (Increase) Decrease in Other Regulatory Assets</u>	(5,216,696)	3,333,962
15	<u>Net Increase (Decrease) in Other Regulatory Liabilities</u>	(1,902,137)	(25,613)
16	<u>(Less) Allowance for Other Funds Used During Construction</u>	442,282	262,325
17	<u>(Less) Undistributed Earnings from Subsidiary Companies</u>		
18	<u>Other (provide details in footnote):</u>		

18.1	Other (provide details in footnote):	3,101,670	(1,236,457)
18.2	Net (Increase) Decrease in Prepaid Assets	(1,112,222)	(322,846)
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	16,929,949	36,061,233
24	Cash Flows from Investment Activities:		
25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(35,641,561)	(29,276,725)
27	Gross Additions to Nuclear Fuel		
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(442,282)	(262,325)
31	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(35,199,279)	(29,014,400)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	(1,571,357)	(1,354,230)
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	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
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):		

57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(36,770,636)	(30,368,630)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)		
62	Preferred Stock		
63	Common Stock		
64	Other (provide details in footnote):		
64.1	Other Paid-In Capital	10,000,000	
66	Net Increase in Short-Term Debt (c)		
67	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	10,000,000	
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
78	Net Decrease in Short-Term Debt (c)		
80	Dividends on Preferred Stock		
81	Dividends on Common Stock		
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	10,000,000	
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	(9,840,687)	5,692,603
88	Cash and Cash Equivalents at Beginning of Period	27,960,479	22,267,876
90	Cash and Cash Equivalents at End of Period	18,119,792	27,960,479

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

(a) Concept: OtherAdjustmentsToCashFlowsFromOperatingActivities

RECO
Statement of Cash Flows
Other Breakdown

Accumulative Provision	12/31/2023	12/31/2022
1 Depreciation Charged to Clearing	—	—
2 Transfers	—	—
3 Retirement of Original Cost	—	—
4 Change in Non-Current Assets	—	—
5 Derivative Instruments Assets.-LT-ST (1750)	5,537,604	(2,376,655)
6 Prelim. Survey and Investigation Charges (Electric) (1830)	—	—
7 Extraordinary Property Losses (1821)	—	—
8 Change in Unamortized Debt	—	—
9 Miscellaneous Deferred Debits (1860)	1,034,226	(1,115,620)
10 Research, Devel. and Demonstration Expend. (1880)	—	—
11 Accumulated Other Comprehensive Income (2190)	—	—
12 Accum Prov for Injuries (2282)	—	(500,000)
13 Accum Misc Operating Provisions (2284)	(1,118,308)	1,118,308
14 Accum Prov for Rate Refunds (2290)	—	—
15 Customer Advances for Construction (2520)	(2,603,555)	1,747,046
16 Other Deferred Credits (2530)	56,329	(109,536)
17 Clearing Accounts (1840)	—	—
18 Derivative Instruments Liab.-LT-ST (2440)	195,374	—
19 Other Plant Adjustment	—	—
Total Other	3,101,670	(1,236,457)
Cash and Working Funds (Non-major Only) (1300)	—	—
Cash (1310)	994,792	210,479
Working Fund (1350)	—	—
Temporary Cash Investments (1360)	17,125,000	27,750,000
Ending Cash	18,119,792	27,960,479
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION	12/31/2023	12/31/2022
Income Taxes paid	6,346,506	6,101,431
SUPPLEMENTAL DISCLOSURE OF NON-CASH INFORMATION		
Construction expenditures in accounts payable	5,936,624	3,700,108



Note A - Summary of Significant Accounting Policies

Basis of Accounting

The financial statements are prepared in accordance with the accounting requirements of the FERC as set forth in its applicable Uniform System of Accounts (USOA) and published accounting releases. This is a comprehensive basis for accounting other than accounting principles generally accepted in the United States (GAAP). Primary differences from GAAP include:

1. the presentation of bank overdrafts as a negative current asset under the FERC USOA, while GAAP requires such amounts to be presented as a current liability;
2. the presentation of deferred tax assets and liabilities on a gross basis in accordance with the FERC USOA, while such amounts are netted by jurisdiction and classification under GAAP; and
3. the presentation of amounts collected through customer rates for future costs of removal for property as a component of accumulated depreciation in accordance with the FERC USOA, as opposed to a regulatory liability or asset retirement obligation under GAAP.
4. the liability for uncertain income taxes in accordance with ASC 740-10-25 is reported in the applicable accounts under the FERC USOA, while such amounts are separately disclosed in the financial statements prepared in compliance with GAAP.
5. the presentation of income taxes for operating expenses and non-operating expense as part of operating income and other income and deductions, respectively while such amounts are considered separately under operating income and other income and deduction for GAAP.
6. the presentation of recoverable energy costs as deferred debits under the FERC USOA, while such amounts are presented as current assets under GAAP. The presentation of refundable energy costs as deferred credits under the FERC USOA, while such amounts are presented as current liabilities under GAAP.
7. the presentation of non-service cost components of net periodic benefit cost as operating expenses under the FERC USOA, while such amounts are presented as other deductions under GAAP.
8. the presentation of capitalized costs associated with the implementation of cloud computing arrangements as utility plant under FERC USOA, while such amounts are presented as other assets under GAAP.
9. the presentation of operating right-of-use assets as utility plant under FERC USOA, while such amounts are presented as other noncurrent assets under GAAP.
10. the presentation of long term derivatives as property and investments under FERC USOA, while such amounts are presented as noncurrent assets under GAAP.
11. the presentation of short term deferred derivative losses as deferred debits under the FERC USOA, while such amounts are presented as current assets under GAAP. The presentation of short term deferred derivative gains as deferred credits under the FERC USOA, while such amounts are presented as current liabilities under GAAP.
12. the presentation of the conservation incentive program under collection as deferred debits under FERC USOA and current assets under GAAP

Accounting Policies

The accounting policies of the Company conform to GAAP. These accounting principles include the accounting rules for regulated operations and the accounting requirements of the FERC and the NJBPU.

The accounting rules for regulated operations specify the economic effects that result from the causal relationship of costs and revenues in the rate-regulated environment and how these effects are to be accounted for by a regulated enterprise. Revenues intended to cover some costs may be recorded either before or after the costs are incurred. If regulation provides assurance that incurred costs will be recovered in the future, these costs would be recorded as deferred charges or "regulatory assets" under the accounting rules for regulated operations. If revenues are recorded for costs that are expected to be incurred in the future, these revenues would be recorded as deferred credits or "regulatory liabilities" under the accounting rules for regulated operations.

The Company's principal regulatory assets and liabilities are detailed in Note B. The Company's regulatory assets and liabilities at December 31, 2023 are recoverable from customers, or to be applied for customer benefit, in accordance with rate provisions approved by the NJBPU.

Other significant accounting policies of the Company are referenced below in this Note A and in the notes that follow.

Revenues

Effective July 2021, the NJBPU authorized a conservation incentive program for RECO, that covers all residential and most commercial customers, under which RECO's actual electric distribution revenues are compared with the authorized distribution revenues per customer class and the difference accrued, with interest, for refund to, or recovery from, customers, as applicable. The conservation incentive program is not permitted if RECO's actual return on equity exceeds the approved base rate filing return on equity by 50 basis points or more. See "Rate Plans" in Note B.

Plant and Depreciation

Utility Plant

Utility plant is stated at original cost. The cost of repairs and maintenance is charged to expense and the cost of betterments is capitalized. The capitalized cost of additions to utility plant includes indirect costs such as engineering, supervision, payroll taxes, pensions, other benefits and an allowance for funds used during construction (AFUDC). The original cost of property is charged to expense over the estimated useful lives of the assets. Upon retirement, the original cost of property is charged to accumulated depreciation.

Rates used for AFUDC include the cost of borrowed funds and a reasonable rate of return on the Company's own funds when so used, determined in accordance with regulations of the FERC or the NJBPU. The rate is compounded semiannually, and the amounts applicable to borrowed funds are treated as a reduction of interest charges, while the amounts applicable to the Company's own funds are credited to other income (deductions). The AFUDC rate for the Company was 6.7 percent and 6.8 percent for 2023 and 2022, respectively.

The Company generally computes annual charges for depreciation using the straight-line method for financial statement purposes, with rates based on average service lives. The average depreciation rate for the Company was 2.1 percent and 2.0 percent for 2023 and 2022, respectively.

The estimated lives for utility plant for the Company range from 8 to 75 years.

At December 31, 2023 and 2022, the capitalized cost of the Company's utility plant, net of accumulated depreciation, was as follows:

<i>(Thousands of Dollars)</i>	2023	2022
Electric		
Transmission	\$68,653	\$56,606
Distribution	330,970	323,418
General	6,754	6,703
Intangible	2,522	2,180
Held for future use	209	209
Construction work in progress	33,316	24,399
Net Utility Plant	\$442,424	\$413,515

Long-Lived Assets

The Company tests for impairment of long-lived assets, based on projections of undiscounted future cash flows, whenever events or changes in circumstances indicate that the carrying amounts of such assets may not be recoverable. In the event a test indicates that such cash flows cannot be expected to be sufficient to fully recover the assets, the assets are considered impaired and written down to their estimated fair value. No impairment charges on long-lived assets were recognized in 2023 or 2022.

Recoverable Energy Costs

The Company generally recovers all of its prudently incurred purchased power costs, including hedging gains and losses, in accordance with rate provisions approved by the NJBPU. The Company purchases approximately 90 percent of its electricity needs under a competitive bidding process supervised by the NJBPU for contracts ranging from one to three years. The Parent purchases, and resells to the Company, the remaining portion of RECO's electricity needs for Sussex and Passaic counties through the wholesale electricity market administered by the New York Independent System Operator (NYISO). New Jersey Basic Generation Service rates are adjusted to conform to contracted prices when new contracts take effect, and the differences between actual monthly costs and revenues are reconciled and charged or credited to customers on a two-month lag.

Independent System Operators

Approximately 90 percent of RECO's energy supply is covered by fixed price contracts ranging from one to three years that are competitively bid through the NJBPU auction process and provided through the independent system operator, PJM Interconnection LLC (PJM).

As noted above, the Parent purchases electricity for the remaining approximately ten percent of the Company's electricity needs through the wholesale electricity market administered by the NYISO. The difference between purchased power and related costs initially billed to the Company by the NYISO and the actual cost of power subsequently calculated by the NYISO is refunded by the NYISO to the Company, or paid to the NYISO by the Company. See Note K.

Certain other payments to or receipts from the NYISO are also subject to reconciliation, with shortfalls or amounts in excess of specified rate allowances recoverable from or refundable to customers.

Temporary Cash Investments

Temporary cash investments are short-term, highly-liquid investments that generally have maturities of three months or less at the date of purchase. They are stated at cost, which approximates market. The Company considers temporary cash

investments to be cash equivalents.

Federal Income Tax

In accordance with the accounting rules for income taxes, the Company has recorded an accumulated deferred federal income tax liability at current tax rates for temporary differences between the book and tax basis of assets and liabilities. In accordance with the rate plan, the Company has recovered amounts from customers for a portion of the tax liability it will pay in the future as a result of the reversal or "turn-around" of these temporary differences. As to the remaining deferred tax liability, the Company has established regulatory assets for the net revenue requirements to be recovered from customers for the related future tax expense pursuant to the NJBPU's 1993 Policy Statement approving accounting procedures consistent with accounting rules for income taxes and providing assurance that these future increases in taxes will be recoverable in rates.

Accumulated deferred investment tax credits are amortized ratably over the lives of the related properties and applied as a reduction to future federal income tax expense.

The Company, along with Con Edison and its other subsidiaries, files a consolidated federal income tax return. The consolidated income tax liability is allocated to each member of the consolidated group using the separate return method. Each member pays or receives an amount based on its own taxable income or loss in accordance with a consolidated tax allocation agreement. Tax loss and tax credit carryforwards are allocated among members in accordance with consolidated tax return regulations.

State Income Tax

The Company files a New Jersey Corporate Income Tax Return. The income of the Company is subject to New Jersey State taxation, after adjustments for differences between federal and New Jersey law.

Reclassification

Certain prior year amounts have been reclassified within the Company's Statement of Cash Flows to conform with the current period presentation.

Estimates

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

Note B - Regulatory Matters

Rate Plan

Tariffs for service to customers are approved by the NJBPU. The tariffs include schedules of rates for service that limit the rates charged by the Company to amounts that recover from its customers' costs approved by the regulator, including capital costs, of providing service to customers as defined by the tariff. The tariffs implement rate plans adopted by state utility regulators in rate orders issued at the conclusion of rate proceedings. Pursuant to the Company's rate plan, there generally can be no change to the charges to customers during the term of the rate plan other than specified adjustments provided for in the rate plan. The Company's rate plan covers a specified period, but rates determined pursuant to a plan generally continue in effect until a new rate plan is approved by the state utility regulator.

Common provisions of the Company's rate plan include:

Recoverable energy costs that allow the Company to recover on a current basis the costs for the energy it supplies with no mark-up to its full-service customers.

Rate base is, in general, the sum of the Company's net plant and working capital less deferred taxes. For the rate plan, the NJBPU uses the rate base balances that would exist at the beginning of the rate year.

Weighted average cost of capital is determined based on the authorized common equity ratio, return on common equity, and cost of long-term debt reflected in the rate plan. The revenues designed to provide the utility a return on invested capital for each rate year is determined by multiplying the Company's rate base by its pre-tax weighted average cost of capital. The Company's actual return on common equity will reflect its actual operations for each rate year, and may be more or less than the authorized return on equity reflected in its rate plan.

In December 2021, the NJBPU approved an electric rate increase, effective January 1, 2022, of \$9.65 million for RECO. The following table contains a summary of the terms of the distribution rate plans.

RECO

Effective period

February 2020 – December 2021

January 2022 - December 2024

Base rate changes	\$12 million	\$9.65 million
Amortization to income of net regulatory (assets) and liabilities	\$4.8 million over four years.	\$0.2 million over three years and \$9.2 million of deferred storm costs over a three-year period (excluding \$2.4 million of costs for Tropical Storm Henri which will be deferred over a three-year period in base rates) and continuation of \$10 million over 3 years
COVID-19 costs		Recovery of RECO's COVID-19 related expenditures will be addressed in a separate petition
Recoverable energy costs	Current rate recovery of purchased power costs.	Current rate recovery of purchased power costs.
Cost reconciliations	None	Reconciliation of uncollectible accounts, Demand Side Management and Clean Energy Program.
Average rate base	\$229.9 million	\$262.8 million
Weighted average cost of capital (after-tax)	7.11 percent	7.08 percent
Authorized return on common equity	9.5 percent	9.6 percent
Actual return on common equity	Yr. 1 – 5.4 percent Yr. 2 – 2.3 percent	Yr. 1 - 9.6 percent Yr. 2 - 9.7 percent
Cost of long-term debt	4.88 percent	4.74 percent
Common equity ratio	48.32 percent	48.51 percent

Effective July 2021, the NJBPU authorized a conservation incentive program for RECO, that covers all residential and most commercial customers, under which RECO's actual electric distribution revenues are compared with the authorized distribution revenues per customer class and the difference accrued, with interest, for refund to, or recovery from, customers, as applicable. The conservation incentive program is not permitted if RECO's actual return on equity exceeds the approved base rate filing return on equity by 50 basis points or more.

In December 2022, the NJBPU authorized a \$47.8 million Infrastructure Investment Program (IIP) over a five-year period (2023 – 2027). RECO's IIP provides accelerated infrastructure investments to enhance safety, reliability, and resiliency. In October 2023, FERC approved a July 2023 settlement agreement among RECO, the New Jersey Division of Rate Counsel and the NJBPU that resolves all issues set for hearing and increases RECO's annual transmission revenue requirement from \$16.9 million to \$18.2 million, effective August 30, 2022 through December 31, 2023 and to \$20.7 million, effective January 1, 2024.

In December 2023, the NJBPU authorized RECO to defer costs of \$4.8 million related to major storms that occurred during 2022 and 2023 until RECO's next base rate case.

COVID-19 Regulatory Matters

In July 2020, the NJBPU authorized RECO and other New Jersey utilities to create a COVID-19-related regulatory asset by deferring prudently incurred incremental costs related to the COVID-19 pandemic beginning on March 9, 2020. Through a series of orders, the NJBPU extended such deferrals through March 15, 2023. Pursuant to a June 2023 order from the NJBPU, RECO will defer its COVID-19 regulatory asset of \$0.3 million for consideration in RECO's next base rate case.

Regulatory Assets and Liabilities

Regulatory assets and liabilities at December 31, 2023 and 2022 were comprised of the following items:

<i>(Thousands of Dollars)</i>	2023	2022
Regulatory assets:		
Energy efficiency costs (a)	\$9,068	\$3,501
Deferred storm costs (b) (c)	\$8,082	\$12,327
Recoverable energy costs	\$1,526	\$173
Rate case deferrals (b)	\$1,021	\$1,987
Management audit costs (b)	\$114	\$228
EV implementation	\$904	\$841
Transition REC	\$875	\$617
Covid-19 deferrals (d)	\$375	\$482
Other regulatory assets	\$4,753	\$1,345
Total regulatory assets	\$26,718	\$21,501
Regulatory liabilities:		
Refundable energy costs	\$12,579	\$8,121
Deferred future federal income tax	\$4,226	\$4,998
Federal tax reform transition period	\$1,068	\$1,235
Deferred gains from ST & LT hedging	\$405	\$6,138
Other regulatory liabilities	\$533	\$221
Total regulatory liabilities	\$18,811	\$20,713

(a) Energy Efficiency Costs are comprised of various recoverable spending and associated carrying charges for efficiency projects.

(b) Starting February 2020, the Company began recovering the following regulatory assets over a four-year period in accordance with rate provisions approved by NJBPU: deferred storm costs, management audit costs and deferred rate case costs.

(c) Deferred storm costs represent response and restoration costs, other than capital expenditures, in connection with Tropical Storm Isaias, Winter Storms Riley and Quinn and other major storms that were deferred by the Company.

(d) COVID-19 Deferrals represent the amounts related to the increase in the allowance for uncollectible accounts resulting from the COVID-19 pandemic and related executive orders.

(e) Allowance for cost of removal less salvage represents cash previously collected from customers to fund future anticipated removal expenditures.

(f) Federal tax reform transition period represents the remaining balance to be refunded to RECO's customers as a result of the Federal Tax Cuts and Jobs Act of 2017.

RECO does not receive a return on its regulatory assets, including regulatory assets for which a cash outflow has been made. RECO recovers regulatory assets over a period of up to four years or until they are addressed in its next base rate case in accordance with the rate provisions approved by the NJBPU. Regulatory liabilities are treated in a consistent manner.

Note C - Pension Benefits

Substantially all employees of the Parent are covered by a tax-qualified, non-contributory pension plan maintained by Con Edison, the Consolidated Edison Retirement Plan, which also covers substantially all employees of Consolidated Edison Company of New York, Inc. (CECONY) and Con Edison Transmission, Inc. The plan is designed to comply with the Internal Revenue Code and the Employee Retirement Income Security Act of 1974.

The total periodic benefit costs are recognized in accordance with the accounting rules for retirement benefits. Investment gains and losses are recognized in expense over a 15-year period. Other actuarial gains and losses are recognized in expense over a 10-year period.

Accounting rules require that components of net periodic benefit cost other than service cost be presented outside of operating income on the statement of operations, and that only the service cost component is eligible for capitalization. Accordingly, the service cost components are included in the line "Other operations and maintenance" and the non-service cost components are included in the line "Other income (deductions)" in the statement of operations.

The total periodic pension costs are recorded by the Parent and then allocated to the Company. The amounts allocated to the Company were \$(4) million and \$2 million for 2023 and 2022, respectively, of which \$5 million and \$1 million were included in "Other income (deductions)" in the statement of operations for 2023 and 2022, respectively.

Note D - Other Postretirement Benefits

The Parent has contributory comprehensive hospital, medical and prescription drug programs for eligible retirees, their dependents and surviving spouses. In addition, the Parent has a non-contributory life insurance program for retirees.

Investment gains and losses are recognized in expense over a 15-year period. Other actuarial gains and losses are recognized in expense over a 10-year period.

Plan assets are used to pay benefits and expenses for participants who retired on or after January 1, 1995. The Parent pays benefits for other participants who retired prior to 1995.

The total periodic other postretirement benefit costs/(credits) are recorded by the Parent and then allocated to the Company. The amounts allocated to the Company were \$(2,639) thousand and \$(2,102) thousand for 2023 and 2022, respectively, of which \$(2,944) thousand and \$(2,450) thousand were included in "Other income, net" in the statement of operations for 2023 and 2022, respectively. For information about the adoption of ASU 2017-07, "Compensation-Retirement Benefits (Topic 715): Improving the Presentation of Net Periodic Pension Cost and Net Periodic Postretirement Benefit Cost," see Note C.

Note E - Income Tax

The components of income tax for the Company are as follows:

<i>(Thousands of Dollars)</i>	2023	2022
State		
Current	\$1,283	\$63
Deferred	1,484	2,438
Federal		
Current	3,999	4,562
Deferred	1,371	450
Amortization of investment tax credits	(31)	(32)
Total income tax expense	\$8,106	\$7,481

Reconciliation of the difference between income tax expense and the amount computed by applying the prevailing statutory income tax rate to income before income taxes is as follows:

<i>(% of Pre-tax income)</i>	2023	2022
STATUTORY TAX RATE		

Federal	21%	21%
Changes in computed taxes resulting from:		
State income tax, net of federal income taxes	7	7
Amortization of excess deferred federal income taxes	(1)	(1)
Corporate-owned life insurance policy	(1)	—
Effective tax rate	26%	27%

The tax effects of temporary differences, which gave rise to deferred tax assets and liabilities, are as follows:

<i>(Thousands of Dollars)</i>	2023	2022
Deferred tax liabilities:		
Property basis differences	\$81,228	\$79,817
Regulatory assets:		
Deferred storm costs	2,272	3,465
Other regulatory assets	4,346	2,241
Operating lease right-of-use asset	21	33
Total deferred tax liabilities	\$87,867	\$85,556
Deferred tax assets:		
Pensions and retiree benefits-liability	\$3,409	\$2,794
Regulatory liabilities:		
Future income tax	1,188	1,405
Other regulatory liabilities	5,246	5,767
Operating lease liabilities	21	33
Other	388	1,535
Total deferred tax assets	\$10,252	\$11,534
Net deferred tax liabilities	\$77,615	\$74,022
Unamortized investment tax credits	94	125
Net deferred tax liabilities and unamortized investment tax credits	\$77,709	\$74,147

The Company's deferred tax asset for accrued pension and other postretirement costs represents its share of the Parent's deferred tax asset, and it will reverse as the Parent funds the pension plan and pays the plan participants.

Uncertain Tax Positions

Under the accounting rules for income taxes, RECO is not permitted to recognize the tax benefit attributable to a tax position unless such position is more likely than not to be sustained upon examination by taxing authorities, including resolution of any related appeals and litigation processes, based solely on the technical merits of the position.

At December 31, 2023 and 2022, RECO had no liability for uncertain tax positions. RECO recognizes interest on liabilities for uncertain tax positions in interest expense and would recognize penalties, if any, in operating expenses in RECO's income statement. In 2023 and 2022, RECO recognized no interest expense or penalties for uncertain tax positions in its income statement.

Con Edison and its subsidiaries' federal tax return for 2022 remains under examination. State income tax returns remain open for examination in New Jersey for tax years 2019 through 2022.

Note F - Revenue Recognition

The following table presents, for the years ended December 31, 2023 and 2022, revenue from contracts with customers as defined in Accounting Standards Codification (ASC) Topic 606, "Revenue from Contracts with Customers," as well as additional revenue from sources other than contracts with customers, disaggregated by major source below.

<i>(Thousands of Dollars)</i>	2023			2022		
	Revenues from contracts with customers	Other revenues	Total operating revenues	Revenues from contracts with customers	Other revenues	Total operating revenues
Electric	\$208,051	\$3,666	\$211,717	\$201,445	\$1,646	\$203,091

Revenues are recorded as electricity is delivered, generated or services are provided and billed to customers. Amounts billed are recorded in accounts receivable - customers, with payment generally due the following month. The Company's accounts receivable - customers balance also reflects the Company's purchase of receivables from energy service companies to support retail choice programs. Accrued revenues not yet billed to customers are recorded as accrued unbilled revenues.

RECO has the obligation to deliver electricity to its customers. As the electricity is immediately available for use upon delivery to the customer, the electricity and its delivery are identifiable as a single performance obligation. The Company recognizes revenues as this performance obligation is satisfied over time as the Company delivers, and the customers simultaneously receive and consume, the electricity. The amount of revenues recognized reflects the consideration the

Company expects to receive in exchange for delivering the electricity. Under its tariffs, the transaction price for full-service customers includes the Company's electricity cost and for all customers includes delivery charges determined based on customer class and in accordance with established tariffs and guidelines of the NJBPU, as applicable. Accordingly, there is no unsatisfied performance obligation associated with these customers. The transaction price is applied to the Company's revenue generating activities through the customer billing process. Because electricity is delivered over time, the Company uses output methods that recognize revenue based on direct measurement of the value transferred, such as units delivered, which provides an accurate measure of value for the electricity delivered. The Company accrues revenues at the end of each month for estimated electricity delivered but not yet billed to customers.

Note G - Current Expected Credit Losses

Allowance for Uncollectible Accounts

The Company's "Account receivable - customers" balance consists of utility bills due (bills are generally due the month following billing) from customers who have energy delivered, generated, or services provided by the Company. The balance also reflects the Company's purchase of receivables from energy service companies to support the retail choice programs.

"Other receivables" balance generally reflects costs billed by the Company for goods and services provided to external parties, such as accommodation work for private parties and certain governmental entities, real estate rental and pole attachments.

The Company develops expected loss estimates using past events data and considers current conditions and future reasonable and supportable forecasts. Changes to the Company's reserve balances that result in write-offs of customer accounts receivable balances above existing rate allowances are not reflected in rates during the term of the current rate plans. For the Company's customer accounts receivable allowance for uncollectible accounts, past events considered include write-offs relative to customer accounts receivable; current conditions include macro-and micro-economic conditions related to trends in the local economy, bankruptcy rates and aged customer accounts receivable balances, among other factors; and forecasts about the future include assumptions related to the level of write-offs and recoveries. Generally, the Company writes off customer accounts receivable as uncollectible 90 days after the account is turned off for non-payment, or the account is closed during the collection process.

Other receivables allowance for uncollectible accounts is calculated based on a historical average of collections relative to total other receivables, including current receivables. Current macro- and micro-economic conditions are also considered when calculating the current reserve. Probable outcomes of pending litigation, whether favorable or unfavorable to the Company, are also included in the consideration.

Starting in 2020, the potential economic impact of the COVID-19 pandemic was also considered in forward-looking projections related to write-off and recovery rates and resulted in an increase to the allowance for uncollectible accounts.

Customer accounts receivable and the associated allowance for uncollectible accounts are included in the line "Accounts receivable – customers" on the Company's balance sheet. Other receivables and the associated allowance for uncollectible accounts are included in "Other receivables" on the balance sheet.

The table below presents a rollforward by major portfolio segment type for the years ended December 31, 2023 and 2022:

(Thousands of Dollars)	For the Year Ended December 31,			
	Accounts receivable - customers		Other receivables	
	2023	2022	2023	2022
Allowance for credit losses				
Beginning Balance at January 1,	\$877	\$1,314	\$194	\$217
Recoveries	83	148	68	143
Write-offs	(843)	(764)	(308)	(523)
Reserve adjustments	653	179	512	357
Ending Balance at December 31,	\$770	\$877	\$466	\$194

Note H - Derivative Instruments and Hedging Activities

The Company hedges market price fluctuations associated with physical purchases and sales of electricity by using derivative instruments including futures and forwards. These are economic hedges, for which the Company does not elect hedge accounting. The Company uses economic hedges to manage commodity price risk in accordance with provisions set by the NJBPU. The volume of hedging activity at the Company depends upon the forecasted volume of physical commodity supply to meet customer needs, and program costs or benefits are recovered from or credited to full-service customers, respectively. Derivatives are recognized on the balance sheet at fair value (see Note J), unless an exception is available under the accounting rules for derivatives and hedging. Qualifying derivative contracts that have been designated as normal purchases or normal sales contracts are not reported at fair value under the accounting rules.

The fair values of the Company's commodity derivatives including the offsetting of assets on the balance sheet at December 31, 2023 and 2022 were:

(Thousands of Dollars)	2023			2022		
	Gross Amounts of Recognized Assets	Gross Amounts Offset	Net Amounts of Assets (a)	Gross Amounts of Recognized Assets	Gross Amounts Offset	Net Amounts of Assets (a)
Balance Sheet Location						
Fair value of derivative assets						
Current	\$405	\$(405)	\$—	\$3,739	\$(600)	\$3,139
Noncurrent	—	—	—	2,398	—	2,398
Total fair value of derivative assets	\$405	\$(405)	\$— (b)	\$6,137	\$(600)	\$5,537

- (1) Derivative instruments and collateral were offset on the balance sheet as applicable under the accounting rules. The Company enters into master agreements for its commodity derivatives. These agreements typically provide offset in the event of contract termination. In such case, generally the non-defaulting party's payable will be offset by the defaulting party's payable. The non-defaulting party will customarily notify the defaulting party within a specific time period and come to an agreement on the early termination amount.
- (2) At December 31, 2023, excess collateral deposits of \$195 thousand were classified as derivative liabilities on the balance sheet, but not included in the table. Collateral is due according to master agreements in order to cover potential losses with the counterparty.

The Company generally recovers its prudently incurred purchased power costs, including hedging gains and losses, in accordance with rate provisions approved by the NJBPU. See "Recoverable Energy Costs" in Note A. In accordance with the accounting rules for regulated operations, the Company records a regulatory asset or regulatory liability to defer recognition of unrealized gains and losses on its electric derivatives. As gains and losses are realized in future periods, they will be recognized as purchased power costs in the Company's statement of operations.

The following table presents the realized and unrealized gains or losses on derivatives that have been deferred or recognized in earnings for the years ended December 31, 2023 and 2022:

(Thousands of Dollars)	Balance Sheet Location	2023	2022
Pre-tax gains/(losses) deferred in accordance with accounting rules for regulated operations:			
Current	Regulatory liabilities	\$(3,335)	\$2,508
Noncurrent	Regulatory liabilities	(2,398)	469
Total deferred gains/(losses)		\$(5,733)	\$2,977
Current	Recoverable energy costs	72	4,359
Total deferred gains/(losses)		\$72	\$4,359
Net deferred gains/(losses) (a)		\$(5,661)	\$7,336

- (a) Unrealized net deferred gains on electric derivatives for RECO decreased as a result of lower electric commodity prices during the year ended December 31, 2023. Upon settlement, short-term deferred derivative losses generally increase the recoverable costs of electric purchases.

The hedged volume of the Company's derivative transactions at December 31, 2023 was 36,470 megawatt hours of electric energy. The volumes are reported net of long and short positions.

The Company is exposed to credit risk related to transactions entered into primarily for the various electric supply and hedging activities. Credit risk relates to the loss that may result from a counterparty's nonperformance. The Company uses credit policies to manage this risk, including an established credit approval process, monitoring of counterparty limits, netting provisions within agreements and collateral or prepayment arrangements, credit insurance and credit default swaps. The Company measures credit risk exposure as the replacement cost for open energy commodity and derivative positions plus amounts owed from counterparties for settled transactions. The replacement cost of open positions represents unrealized gains, net of any unrealized losses where the Company has a legally enforceable right to offset.

At December 31, 2023, the Company had \$407 thousand of credit exposure in connection with open energy supply net receivables and hedging activities.

The collateral requirements associated with, and settlement of, derivative transactions are included in net cash flows from operating activities in the Company's statement of cash flows. Most derivative instrument contracts contain provisions that may require a party to provide collateral on its derivative instruments that are in a net liability position. The amount of collateral to be provided will depend on the fair value of the derivative instruments and the party's credit ratings.

At December 31, 2023 there were no derivative liabilities and no collateral posted, excluding non-derivative transactions for the purchase sale of electricity and qualifying instruments which have been designated as normal purchases or normal sales. These transactions primarily include purchases of electricity from independent system operators. In the event the Company was no longer extended unsecured credit for such purchases, the Company would have been required to post additional collateral of \$3 million at December 31, 2023. For certain other such non-derivative transactions, the Company could be required to post collateral under certain circumstances, including in the event counterparties had reasonable grounds for insecurity.

The long-term issuer security ratings of RECO are A-/BBB+ by S&P and Fitch, respectively. Securities ratings assigned by rating organizations are expressions of opinion and are subject to revision or withdrawal at any time by the assigning rating organization. At December 31, 2023, if the Company had been downgraded to below investment grade, it would have been required to post \$250 thousand of additional collateral on derivative assets.

Note I - Fair Value Measurements

The accounting rules for fair value measurements and disclosures define fair value as 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 in a principal or most advantageous market. Fair value is a market-based measurement that is determined based on inputs, that refer broadly to assumptions that market participants use in pricing assets or liabilities. These inputs can be readily observable, market corroborated, or generally unobservable firm inputs. The Company often makes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk, and the risks inherent in the inputs to valuation techniques. The Company uses valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs.

The accounting rules for fair value measurements and disclosures established a fair value hierarchy, that prioritizes the inputs to valuation techniques used to measure fair value in three broad levels. The rules require that assets and liabilities be classified in their entirety based on the level of input that is significant to the fair value measurement. Assessing the significance of a particular input may require judgment considering factors specific to the asset or liability, and may affect the valuation of the asset or liability and their placement within the fair value hierarchy. The Company classifies fair value balances based on the fair value hierarchy defined by the accounting rules for fair value measurements and disclosures as follows:

- Level 1 - Consists of assets or liabilities whose value is based on unadjusted quoted prices in active markets at the measurement date. An active market is one in which transactions for assets or liabilities occur with sufficient frequency and volume to provide pricing information on an ongoing basis. This category includes contracts traded on active exchange markets valued using unadjusted prices quoted directly from the exchange.
- Level 2 - Consists of assets or liabilities valued using industry standard models and based on prices, other than quoted prices within Level 1, that are either directly or indirectly observable as of the measurement date. The industry standard models consider observable assumptions including time value, volatility factors, and current market and contractual prices for the underlying commodities, in addition to other economic measures. This category includes contracts traded on active exchanges or in over-the-counter markets priced with industry standard models.
- Level 3 - Consists of assets or liabilities whose fair value is estimated based on internally developed models or methodologies using inputs that are generally less readily observable and supported by little, if any, market activity at the measurement date. Unobservable inputs are developed based on the best available information and subject to cost benefit constraints. This category includes contracts priced using models that are internally developed and contracts placed in illiquid markets. It also includes contracts that expire after the period of time for which quoted prices are available and internal models are used to determine a significant portion of the value.

Assets and liabilities measured at fair value on a recurring basis for the years ended December 31, 2023 and 2022 are summarized below.

(Thousands of Dollars)	2023					2022				
	Level 1	Level 2	Level 3	Netting Adjustment (d)(e)	Total	Level 1	Level 2	Level 3	Netting Adjustment (d)	Total
Derivative assets:										
Commodity(a)(b)(c)	\$—	\$405	\$—	\$(405)	\$—	\$—	\$6,137	\$—	\$(600)	\$5,537

- (1) The Company's policy is to review the fair value hierarchy and recognize transfers into and transfers out of the levels at the end of each period.
- (2) Level 2 assets and liabilities include exchange-traded contracts and certain over-the-counter derivative instruments for electricity where there is insufficient market liquidity to warrant inclusion in Level 1. Derivative instruments classified as Level 2 are valued using industry standard models that incorporate corroborated observable inputs; such as pricing services or prices from similar instruments that trade in liquid markets, time value, and volatility factors.
- (3) The accounting rules for fair value measurements and disclosures require consideration of the impact of nonperformance risk (including credit risk) from a market participant perspective in the measurement of the fair value of assets and liabilities. At December 31, 2023 and 2022, the Company determined that nonperformance risk would have no material impact on its financial position or results of operation.
- (4) Amounts represent the impact of legally-enforceable master netting agreements that allow the Company to net gain and loss positions and cash collateral held or placed with the same counterparties.
- (5) At December 31, 2023, excess collateral deposits of \$195 thousand were classified as derivative liabilities on the balance sheet, but not included in the table. Collateral is due according to master agreements in order to cover potential losses with the counterparty. See Note I.

The employees in CECONY's risk management group develop and maintain the valuation policies and procedures for, and verify pricing and fair value valuation of, commodity derivatives for CECONY. RECO is also covered by these policies and procedures. Under CECONY's policies and procedures, multiple independent sources of information are obtained for forward price curves used to value commodity derivatives. Fair value and changes in fair value of commodity derivatives are reported on a monthly basis to O&R's and CECONY's risk committees, comprised of officers and employees of O&R and CECONY that oversee energy hedging. The risk management group reports to CECONY's Vice President and Treasurer. The risk management services provided by CECONY are allocated to the Parent, which the Parent in turn allocates to the Company.

There were no Level 3 classified assets as of December 31, 2023 and 2022.

Note J - Related Party Transactions

A comparative summary of the significant intercompany transactions, other than those relating to federal income taxes, between the Company and the Parent for the years ended December 31, 2023 and 2022 is as follows:

(Thousands of Dollars)	2023	2022
Purchased power	\$19,947	\$27,377
Rents expensed	\$6,909	\$7,061

An agreement dated January 1, 1993 was made between the Parent and the Company to sell and deliver the Company's entire requirement for electricity. This agreement was amended in December 2001, to allow the Company to purchase its energy requirements from outside sources. In March 2002, RECO began to purchase approximately 90 percent of its energy supply by means of fixed price contracts ranging from one to three years that are competitively bid through the NJBPU auction process and provided through PJM. The Parent purchases, and resells to the Company, electricity for approximately 10 percent of the Company's electricity needs through the wholesale electricity market administered by the NYISO. The rate for electricity purchased by the Company from the Parent is priced to reimburse the Parent for the cost of rendering service. The Parent renders bills monthly and payment is due on or before the last day of the month following the month in which service is rendered. For the years ended December 31, 2023 and 2022, the cost of these services, including hedging costs, was \$20 million and \$27 million, respectively. This agreement remains in effect unless canceled by

either party by written notice given not less than six months prior to the proposed date of cancellation. At December 31, 2023 and 2022, the Company's net liability to associated companies was \$1 million and \$8 million for these services and other intercompany transactions, respectively.

As of December 31, 2023 and 2022, the Company's receivable from the Parent for federal income tax was \$9 million and \$8 million, respectively.

Note K - New Financial Accounting Standards

In December 2023, the FASB issued amendments to the guidance on accounting for Income Taxes (Topic 740) through ASU 2023-09. The amendments would improve the disclosures related to income taxes. The amendments focus on three key areas: Rate Reconciliation, Income Taxes Paid, and Income (or loss)/Income tax expense (or benefit) relating to disaggregated continuing operations. For public entities, the amendments are effective for annual reporting periods beginning after December 15, 2025. Early adoption is permitted for annual financial statements. The Company does not expect the new guidance to have a material impact on its financial position, results of operations and liquidity.

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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)	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 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year									
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income									
3	Preceding Quarter/Year to Date Changes in Fair Value									
4	Total (lines 2 and 3)								20,529,314	20,529,314
5	Balance of Account 219 at End of Preceding Quarter/Year									
6	Balance of Account 219 at Beginning of Current Year									
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income									
8	Current Quarter/Year to Date Changes in Fair Value									
9	Total (lines 7 and 8)								25,965,016	25,965,016
10	Balance of Account 219 at End of Current Quarter/Year									

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SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION

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)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	528,909,724	528,909,724					
4	Property Under Capital Leases							
5	Plant Purchased or Sold							
6	Completed Construction not Classified							
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	528,909,724	528,909,724					
9	Leased to Others							
10	Held for Future Use	208,709	208,709					
11	Construction Work in Progress	33,316,423	33,316,423					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	562,434,856	562,434,856					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	120,010,612	120,010,612					
15	Net Utility Plant (13 less 14)	442,424,244	442,424,244					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	120,010,612	120,010,612					

19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant							
22	Total in Service (18 thru 21)	120,010,612	120,010,612					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							
30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	120,010,612	120,010,612					

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NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)

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.
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.

Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)
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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ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)

- Report below the original cost of electric plant in service according to the prescribed accounts.
- 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.
- Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year.
- 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.
- Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
- 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 the 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) 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.
- 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.
- 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.
- 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.

Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization	5,636					5,636
3	(302) Franchise and Consents	442					442
4	(303) Miscellaneous Intangible Plant	2,173,416	341,614				2,515,030
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	2,179,494	341,614				2,521,108
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						
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)						
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						
44.1	(348) Energy Storage Equipment - 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)						
47	3. Transmission Plant						
48	(350) Land and Land Rights	1,828,646					1,828,646
48.1	(351) Energy Storage Equipment - Transmission						
49	(352) Structures and Improvements	3,264,800	7,154,970			(6,806,712)	3,613,058
50	(353) Station Equipment	28,773,418	1,019,578	184,991			29,608,005
51	(354) Towers and Fixtures	3,594,716	399,416			6,806,712	10,800,844
52	(355) Poles and Fixtures	5,844,946	131,054	2			5,975,998
53	(356) Overhead Conductors and Devices	5,222,190	180,953				5,403,143
54	(357) Underground Conduit	15,258,672	(754)				15,257,918
55	(358) Underground Conductors and Devices	7,693,183	4,729,737				12,422,920
56	(359) Roads and Trails	111,457					111,457
57	(359.1) Asset Retirement Costs for Transmission Plant						
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	71,592,028	13,614,954	184,993			85,021,989
59	4. Distribution Plant						

60	(360) Land and Land Rights	2,893,611					2,893,611
61	(361) Structures and Improvements	4,718,740	9,858	82,840			4,645,758
62	(362) Station Equipment	57,539,127	(159,207)	131,674			57,248,246
63	(363) Energy Storage Equipment – Distribution						
64	(364) Poles, Towers, and Fixtures	62,222,071	2,193,032	323,022			64,092,081
65	(365) Overhead Conductors and Devices	80,330,413	4,160,623	1,258,726			83,232,310
66	(366) Underground Conduit	38,800,676	983,826	1,090			39,783,412
67	(367) Underground Conductors and Devices	71,893,478	2,059,332	44,303			73,908,507
68	(368) Line Transformers	52,361,343	2,975,418	71,012	129,201		55,394,950
69	(369) Services	25,770,695	537,740	13,836			26,294,599
70	(370) Meters	12,669,913	14,437	172,700			12,511,650
71	(371) Installations on Customer Premises	582,740					582,740
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	7,590,154	635,286	331,790			7,893,650
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	417,372,961	13,410,345	2,430,993	129,201		428,481,514
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	154,415					154,415
87	(390) Structures and Improvements	944,196	39,513	5,458		(724)	977,527
88	(391) Office Furniture and Equipment	74,949	(49,132)				25,817
89	(392) Transportation Equipment	(31)	31				
90	(393) Stores Equipment	16,856	(14,830)				2,026
91	(394) Tools, Shop and Garage Equipment	571,846	(17,749)	5,482			548,615
92	(395) Laboratory Equipment	253,945	73,376				327,321
93	(396) Power Operated Equipment						
94	(397) Communication Equipment	9,236,311	1,268,869	172,742			10,332,438
95	(398) Miscellaneous Equipment	396,364	44,706	4,402		724	437,392
96	SUBTOTAL (Enter Total of lines 86 thru 95)	11,648,851	1,344,784	188,084			12,805,551
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant						
99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	11,648,851	1,344,784	188,084			12,805,551
100	TOTAL (Accounts 101 and 106)	502,793,334	28,711,697	2,804,070	129,201		528,830,162
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)	502,793,334	28,711,697	2,804,070	129,201		528,830,162

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT LEASED TO OTHERS (Account 104)

Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)
1	NON-APPLICABLE					
47	TOTAL					

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)

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	Substation TD: 810000: N Bergen- Wyckoff	12/01/1976	12/31/2026	167,049
3	Easement - Deed 940-Peter, Marion, John & Louise Pulis - 50' wide	12/31/1976	12/31/2026	41,660
21	Other Property:			
22				
23				
24				
25				
26				
27				
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36				

37				
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43				
44				
45				
46				
47	TOTAL			208,709

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)

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	CWIP - ELECTRIC	33,316,423
43	Total	33,316,423

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property.
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.
4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

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)
Section A. Balances and Changes During Year					
1	Balance Beginning of Year	114,008,263	114,008,263		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	10,041,742	10,041,742		
4	(403.1) Depreciation Expense for Asset Retirement Costs				
5	(413) Exp. of Elec. Plt. Leas. to Others				
6	Transportation Expenses-Clearing				
7	Other Clearing Accounts				
8	Other Accounts (Specify, details in footnote):				
9.1	Other Accounts (Specify, details in footnote):				
9.2	Footnote (Note A)	498,146	498,146		
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	10,539,888	10,539,888		
11	Net Charges for Plant Retired:				
12	Book Cost of Plant Retired	(2,804,070)	(2,804,070)		
13	Cost of Removal	(1,709,969)	(1,709,969)		
14	Salvage (Credit)	(27,130)	(27,130)		

15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(4,541,169)	(4,541,169)		
16	Other Debit or Cr. Items (Describe, details in footnote):				
17.1	Other Debit or Cr. Items (Describe, details in footnote):	3,630	3,630		
17.2	Footnote				
18	Book Cost or Asset Retirement Costs Retired				
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	120,010,612	120,010,612		
Section B. Balances at End of Year According to Functional Classification					
20	Steam Production				
21	Nuclear Production				
22	Hydraulic Production-Conventional				
23	Hydraulic Production-Pumped Storage				
24	Other Production				
25	Transmission	16,382,703	16,382,703		
26	Distribution	97,575,401	97,575,401		
27	Regional Transmission and Market Operation				
28	General	6,052,508	6,052,508		
29	TOTAL (Enter Total of lines 20 thru 28)	120,010,612	120,010,612		

FOOTNOTE DATA

(a) Concept: OtherAccounts

Schedule Page: 219 Line No.: 9.2 Column: b

(A) Other Accounts (Detail of Amount on Line 9):

(404) Amortization of Limited Term Electric Plant

Amortization expense on Saddle River &
Lethbridge Plaza

\$—

(405) Amortization of Other Plant - Capitalized
Software

498,146

Amortization expense on computer software

—

(421) Miscellaneous Non-Operating Income

Depreciation expense on Plant-Held-for-Future
Use

—

\$498,146

(B) Other Debit or Credit Items (Detail of Amount on Line 17):

Reserve related to intercompany sales of utility
equipment.

\$3,630

15								
16								
17								
18								
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36								
37								
38								
39								
40								
41								
42	Total Cost of Account 123.1 \$		Total					

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MATERIALS AND SUPPLIES

1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material.
2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.

Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)
1	Fuel Stock (Account 151)			
2	Fuel Stock Expenses Undistributed (Account 152)			
3	Residuals and Extracted Products (Account 153)			
4	Plant Materials and Operating Supplies (Account 154)			
5	Assigned to - Construction (Estimated)	4,326,357	5,341,685	Electric
6	Assigned to - Operations and Maintenance			
7	Production Plant (Estimated)			
8	Transmission Plant (Estimated)	11,069		Electric
9	Distribution Plant (Estimated)	86,341	55,074	Electric
10	Regional Transmission and Market Operation Plant (Estimated)	3,984	2,699	Electric
11	Assigned to - Other (provide details in footnote)			
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	4,427,751	5,399,458	
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)			
17				
18				
19				

20	TOTAL Materials and Supplies	4,427,751	5,399,458
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41														
42	Sales													
43	Net Sales Proceeds (Assoc. Co.)													
44	Net Sales Proceeds (Other)													
45	Gains													
46	Losses													

41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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 Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	NON-APPLICABLE					
20	TOTAL					

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)

Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of Commission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
21	NON-APPLICABLE					
49	TOTAL					

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Transmission Service and Generation Interconnection Study Costs

1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies.
2. List each study separately.
3. In column (a) provide the name of the study.
4. In column (b) report the cost incurred to perform the study at the end of period.
5. In column (c) report the account charged with the cost of the study.
6. In column (d) report the amounts received for reimbursement of the study costs at end of period.
7. In column (e) report the account credited with the reimbursement received for performing the study.

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					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					

19					
20	Total				
21	Generation Studies				
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39	Total				
40	Grand Total				

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OTHER REGULATORY ASSETS (Account 182.3)

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 Quarter/Year Account Charged (d)	Written off During the Period Amount (e)	
1	12001 FUEL DEFERRAL CURRENT PERIOD	1,060,954	394,331		12,911	1,442,374
2	12005 RECOV ENERGY COST MSC1/BGS FP	172,877	2,849,710		1,496,635	1,525,952
3	12013 RENEWABLE ENERGY CREDITS AND ZERO EMISSION CREDITS DEFERRAL		56,725		20,996	35,729
4	12512 CONSERVATION INCENTIVE PROGRAM ADJUSTMENT UNDERCOLLECTION	178,398	4,838,761		1,918,448	3,098,711
5	12513 CONSERVATION INCENTIVE PROGRAM INTEREST RECEIVABLE					
6	14775 RATE CASE DEFER	1,701,217			850,608	850,609
7	15113 BGS AUCTION FEE		92,748		92,748	
8	15117 BONDABLE STRANDED COSTS	853,518				853,518
9	15122 TRANSITION RENEWABLE ENERGY CERTIFICATES	616,970	4,960,186		4,701,806	875,350
10	15125 DEFER OF REVENUE CHANGE	51,318	3,523,893		3,781,303	(206,092)
11	15126 DEFER TAX TBC	(853,518)				(853,518)
12	15130 DSM BIDDING PROGRAM	(578)	2,312		1,734	
13	15157 MANAGEMENT AUDIT EXPENDITURE	227,500			113,750	113,750
14	15163 SREC BASED FINANCING PROGRAM II	(5,957)	715,226		741,275	(32,006)
15	15171 DEFER RATE CASE COST	285,576	5,622		120,905	170,293

16	15186 STORM RESERVE EXCESS	12,328,172	1,924,430		6,170,243	8,082,359
17	15238 UNIVERSAL SERVICE FUND		7,828,966		7,828,966	
18	15253 RATE CASE EE AND DM PROGRAMS	670	3,981,316		3,981,986	
19	15271 NEW EFFICIENCY NEW YORK		38,873		38,873	
20	15273 COVID-19 INCREMENTAL COSTS	91,286				91,286
21	15276 COVID-19 DEFERRALS-UB	390,375	159,475		266,597	283,253
22	15281 ENERGY EFFICIENCY ON GOING COSTS	3,501,065	6,252,381		685,558	9,067,888
23	17041 DEFERRED RENT OPERATING LEASES	(5,447)	43,854		44,526	(6,119)
24	15274 EV MAKE READY - PROG IMPLEMENTATION	840,524	3,289,521		3,226,234	903,811
25	15188 SBC CHARGE UNDER COLLECTION DEFERRAL	65,964	1,141,619		787,152	420,431
44	TOTAL	21,500,884	42,099,949		36,883,254	26,717,579

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MISCELLANEOUS DEFERRED DEBITS (Account 186)

1. Report below the particulars (details) called for concerning miscellaneous deferred debits.
2. For any deferred debit being amortized, show period of amortization in column (a)
3. Minor 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)
				Credits Account Charged (d)	Credits Amount (e)	
1	Other Rec Unbill Project					
2	Misc. Work in Progress	1,874,289	34,827,193		35,861,419	840,063
47	Miscellaneous Work in Progress					
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)					
49	TOTAL	1,874,289				840,063

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.
2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Other	51,738,192	14,551,712
7	Other		
8	TOTAL Electric (Enter Total of lines 2 thru 7)	51,738,192	14,551,712
9	Gas		
15	Other		
16	TOTAL Gas (Enter Total of lines 10 thru 15)		
17.1	Other (Non_Utility)		74,243
17	Other (Specify)		
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	51,738,192	14,625,955

Notes

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

(a) Concept: AccumulatedDeferredIncomeTaxes

Rockland Electric Company		
ACCOUNT # 190	BALANCE	BALANCE
	2022 @ YE	2023 @ YE
ELECTRIC		
OPEB Cost Retiree - Funding v. Expense (228)	6,496,273	5,106,198
Deferred Fuel (254)	4,078,944	3,107,161
Accum Prov Depr OST of Removal Reg Asset (182)	1,336,155	1,336,155
Deferred Tax Liability Future Income Tax - Grossup	1,395,339	1,187,836
CIAC Refundable (252)	1,462,239	666,154
Stock Compensation (253)	550,419	604,555
Bad Debts (144)	327,484	376,852
Pension Tax Capitalization	152,865	353,799
NJ NOL	74,242	353,536
Federal Tax Reform Transition Period (254)	347,155	300,349
Universal Service Fund (182)	(2,278)	186,466
Defer of Revenue Change (182)	(14,426)	183,580
Federal Rate Change - Unprotected Property	156,281	156,281
ST Hedge Unrealized Gain Elec Financial (254)	1,051,125	113,740
Fed Charitable Contributions	-	92,915
Worker's Comp (228) - Manual	86,655	89,724
OPEB Tax Capitalization	26,838	57,829
Accumulated Amortization Operating Lease - Common (101)	45,200	57,182
Federal Rate Change - Non-Property	45,929	56,548
Supp Pension Tax Capitalization	29,032	32,066
Accumulated Deferred ITC (255)	34,998	26,266
DSM Program (232)	24,053	22,442
State Charitable Contributions	-	12,661
ST Operating Lease Obligation - Common (224)	12,171	12,333
Injuries & Damages Reserve (253)	9,266	9,266

SREC Based Financing Program II (182)	1,837	8,997
LT Operating Lease Obligation - Common (227)	20,645	8,312
CATV Pole Attachment Rev - Common (254)	8,064	8,185
Other UDG Non Refundable Deposits (254)	3,837	6,743
Transition Bond Charge (TBC) Bondable Stranded Costs Reconciliation (254)	11,647	5,744
COVID-19 Deferrals (182)	7,378	5,354
Conservation Incentive Program Interest Accrual (254)	640	2,331
Deferred Rent Operating Lease - Common (182)	1,531	1,720
CIAC Tax GrossUp (254)	211	1,039
Injuries & Damages Reserve - Manual	731	731
Reserve for Deferred Costs (254)	856	653
CDG Consolidated Billing Costs Net Retained Collections (182)	-	7
Pension Funding (228)	(3,982,212)	—
Deferred Fuel (253)	(1,844,552)	-
Miscellaneous Temporary Adjustment	(36,093)	—
Bondable Stranded Costs (182)	239,924	—
LT Hedge Unrealize Gain Elec Financial (254)	674,155	—
FERC Reclass 190/283	38,903,633	—
Total Electric	51,738,192	14,551,712
Electric Non_Utility:		
NJ NOL	353,536	74,243
FERC Reclass 190/283	(353,536)	—
Total Non_Utility Electric	—	74,243
Total Electric 190	51,738,192	14,625,955

5	Total									
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Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-18	Year/Period of Report End of: 2023/ Q4
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Other Paid-in Capital

1. 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 a total of all accounts for reconciliation with the balance sheet, page 112. 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 briefly explain the origin and purpose of each donation.
- b. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related.
- c. Gain or 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 that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.

Line No.	Item (a)	Amount (b)
1	Donations Received from Stockholders (Account 208)	
2	Beginning Balance Amount	
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders	
4	Ending Balance Amount	
5	Reduction in Par or Stated Value of Capital Stock (Account 209)	
6	Beginning Balance Amount	
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock	
8	Ending Balance Amount	
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)	
10	Beginning Balance Amount	
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock	0
12	Ending Balance Amount	0
13	Miscellaneous Paid-In Capital (Account 211)	
14	Beginning Balance Amount	30,000,000
15.1	Increases (Decreases) Due to Miscellaneous Paid-In Capital	10,000,000
16	Ending Balance Amount	40,000,000
17	Historical Data - Other Paid in Capital	

18	Beginning Balance Amount	
19.1	Increases (Decreases) capital contributed by parent	
20	Ending Balance Amount	
40	Total	40,000,000

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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CAPITAL STOCK EXPENSE (Account 214)

1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock.
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.

Line No.	Class and Series of Stock (a)	Balance at End of Year (b)
1	THIS PAGE IS NON-APPLICABLE	
22	TOTAL	

12													
13													
14													
15	Subtotal												
16	Other Long Term Debt (Account 224)												
17													
18													
19													
20	Subtotal												
33	TOTAL												

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES

1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount.
2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such 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)	25,965,016
2	Reconciling Items for the Year	
3		
4	Taxable Income Not Reported on Books	
5		1,075,763
9	Deductions Recorded on Books Not Deducted for Return	
10		10,975,821
14	Income Recorded on Books Not Included in Return	
15		(668,937)
19	Deductions on Return Not Charged Against Book Income	
20		(13,685,300)
21	TAXABLE INCOME OR (LOSS)	23,662,363
27	Federal Tax Net Income	
28	Show Computation of Tax:	
29	Federal Tax Before Adjustments @ 21%	4,969,096
30	Prior Period Adjustments	60,492
31	Current Period Adjustment	(6,960)
32	Federal Income Tax	4,689,284

33	Basis of Allocation:	
34	Respondent is included in the consolidated Federal Income Tax Return	
35	filed by Consolidated Edison, Inc., which includes its wholly owned subsidiaries.	
36	Federal income tax liability is allocated on the basis of each member's United States Federal tax liability.	
37	Income Tax liability of each member will be no more than if it	
38	were to file an individual tax return. This is in accordance with	
39	IRC Section 1552 and Treasury Regulation 1.1502-33(d)(3) and 1.1552-1(a)(2)	

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

(a) Concept: ComputationOfTax

Schedule Page: 261			
Rockland Electric Company Reconciliation of Book Income to Taxable Income For The Period Ended December 31, 2023			
Net Income For The Year Per Page 117			25,965,016
ADD: TAXABLE INCOME NOT REPORTED ON BOOKS:			
Unallowable Business Expense	48,635		
Meals & Entertainment	1161		
Cap Interest-Incurred-CWIP	422,192		
CIAC-Incurred-CWIP	603,775		
			1,075,763
ADD: DEDUCTION PER BOOKS NOT DEDUCTED FOR RETURN:			
Accumulated Amortization Operating Lease	42,627		
CATV Pole Attachment Rev - Common	429		
CDG Consolidated Billing Costs Net Retained Collections	25		
Defer of Revenue Change	704,397		
Deferred Rent Operating Lease - Common	672		
DSM Program	(6,309)		
LT Operating Lease Obligation - Common	(43,872)		
Management Audit	113,750		
OPEB	446,896		
SREC Based Financing Program II	26,050		
State Income Tax	3,092,256		
ST Operating Lease Obligation - Common	573		
Supp Pension Book Capitalization Rev	(258,380)		
Supp Pension Tax Capitaliz	663,346		
Transition Renewable Energy Certificates	164,560		
Federal Income Tax	6,028,801		
			10,975,821
DEDUCT: INCOME PER BOOKS NOT INCLUDED ON RETURN:			
AFUDC Debt-Incurred-CWIP	(226,655)		
AFUDC Equity Incurred BTL	(442,282)		
			(668,937)

DEDUCT: EXPENSE PER RETURN NOT CHARGED TO BOOKS:		
Increase in Rabbi Trust-Serp Perm	(786,837)	
Accrued Management Bonus	(122,125)	
COVID-19 Deferrals (182)	107,122	
Deferred Fuel	2,723,415	
Excess Tax Over Book Depreciation	(13,804,255)	
Energy Efficiency On Going Costs (182)	(5,566,823)	
EV Make Ready - Prog Implementation (182)	(63,287)	
Federal Tax Reform Transition Period	(166,511)	
Operating Lease Right-Of-Use Asset	(429,324)	
Other UDG Non Refundable Deposits	10,338	
Pension	846,392	
Rate Case Co	965,891	
Rate Case EE and DM Programs	670	
Stock Compensation	192,586	
Storm Reserve	3,127,505	
System Benefit Charges	(709,286)	
Transition Bond Charge (TBC) Bondable Stranded Costs Reconciliation	(21,000)	
Worker's Comp	10,230	
		(13,685,300)
TAXABLE INCOME OR (LOSS)		23,662,363
Federal Tax Before Adjustments @ 21%		4,969,096
Deductions for Fed/Other States		(333,344)
Prior Period Adjustments		60,492
Current Period Adjustment		(6,960)
Federal Income Tax (Benefit)		4,689,284
 Basic of Allocation : Respondent is included in the consolidated Tax return Filed by Consolidated Edison, Inc. which includes its wholly owned subsidiaries. Federal income tax liability is allocated on the basis of each member's United States Federal tax liability. Income Tax Liability of each member will be no more than if it were to file an individual tax return, this is in accordance with IRC Section 1552 and Treasury Regulation 1.1502-33(d)(3) and 1.1552-1(a)(2).		

7	NJ Corporation Business Tax	State Tax	New Jersey Corp Business Tax	2023		575,115				(1,107,965)		1,683,080			
8	Prepaid Sales Tax	State Tax	New Jersey	2023											
9	Prepaid County and Town	State Tax	New Jersey	2023											
10	PSC Assessments	State Tax	New Jersey	2023											
11	Accrued SUT	State Tax	New Jersey	2023	(263,294)		848,265	572,497	(135,054)	(122,580)		(57,079)			350,94
12	Property Tax	State Tax	New Jersey	2023		57,388	691,155	695,413			61,646	670,955			20,20
13	Subtotal State Tax				(263,294)	632,503	2,409,541	3,746,079	935,821	448,212	1,744,726	2,207,425			385,64
14		Other Taxes and Fees	Uncertain Tax Position												
15		Other Taxes and Fees	NJ Corporation Business Tax												
40	TOTAL				(229,284)	632,503	4,716,258	10,742,080	6,281,126	1,138,243	1,744,726	6,865,923			416,42

46										
47										
47	OTHER TOTAL									
48	GRAND TOTAL	124,500				31,061		93,439		

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

(a) Concept: AccumulatedDeferredInvestmentTaxCreditsAllocationToIncomeAmount

Schedule Page: 266 Line No.: 8 Column: f

FERC Pg 266-267			
RECO Accumulated Deferred Investment Tax Credit			
Reported FERC Balance			
	2022	AMORTIZATION	2023
4%		-	
7%		-	
10%	114,263	29,962	84,301
8%	5,009	578	4,431
7%	5,228	521	4,707
Other			
Total	124,500	31,061	93,439

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OTHER DEFERRED CREDITS (Account 253)

1. Report below the particulars (details) called for concerning other deferred credits.
2. For any deferred credit being amortized, show the period of amortization.
3. Minor items (5% of the Balance 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	DEFER OF REVENUE CHANGE					
2	AP DELIVERY CHARGE					
3	CIAC TAX GROSS UP	749		8,300	11,245	3,694
4	CRUDE OIL REFUND DISTRIBUTION					
5	DEFER BGS FP					
6	DEFER MSC BGS OVERRECOVERY UNBILLED					
7	DEFER RESERVE FROM COSTS	2,323		1		2,322
8	DEFER RMR CIEP					
9	DEFER RMR FP					
10	DEFER BGS CIEP					
11	DEFER SC7 BGS OVERRECOVER UNBILLED					
12	ECA OVERRECOVERY BILLED					
13	ECA OVERRECOVERY UNBILLED					
14	UDG CONTRIBUTION SUBDIVISION	953,456			43,758	997,214
15	UDG DEPOSIT AND INTEREST	36,946				36,946
16	OTHER UDG NON REFUNDABLE DEPOSITS	13,649		63,790	74,128	23,987
17	OIL SUPPLIER REFUND JULY 3 1997					
18	MISCELLANEOUS					

19	NEIGHBOR FUND	1,712		7,059	6,932	1,585
20	TAX REFUND					
21	UNPOST CASH RECEIPT	(1,683)		23,630	23,046	(2,267)
22	UNPOST CUSTOMER PAYMENTS					
47	TOTAL	1,007,151		102,780	159,109	1,063,480

16.2	Other										
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										

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)

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.
3. Use footnotes as required.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	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	Account 282										
2	Electric	78,585,681	7,783,815	6,724,818		Various	211,132	Various	793,341		80,226,887
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	78,585,681	7,783,815	6,724,818		Various	211,132	Various	793,341		80,226,887
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	78,585,681	7,783,815	6,724,818		Various	211,132	Various	793,341		80,226,887
10	Classification of TOTAL										
11	Federal Income Tax	55,941,983	5,053,538	4,905,853			176,423		763,095		56,676,339
12	State Income Tax	22,643,698	2,730,277	1,818,964			34,709		30,246		23,550,548
13	Local Income Tax										

21	Federal Income Tax	33,394,876	7,774,250	4,469,664				39,049,984		14,291,683	11,941,161
22	State Income Tax	13,745,778	3,185,221	1,628,900				13,340,360		(1,888,710)	73,029
23	Local Income Tax										

NOTES

FOOTNOTE DATA

(a) Concept: AccumulatedDeferredIncomeTaxesOther

RECO						
2830 Electric Note						
	12/31/2022	Amounts Debited to 410	Amounts Credited to 411	Amounts Debited	Amounts Credited	12/31/2023
Electric:						
Accelerated Tax Depr-Federal-FT	(116,084)	-	-	6,658	(419)	(109,846)
Accelerated Tax Depr-Federal-Norm	5,776,939	—	—	10,221	(101,522)	5,685,638
Accelerated Tax Depr-New Jersey-Norm	(113,706)	—	—	1,984	(125)	(111,847)
Accum Prov Depr OST of Removal Reg Asset (182)	1,336,155	(1,585,464)	1,585,464	—	—	1,336,155
AFUDC Debt-Federal	23,784	—	—	—	—	23,784
AFUDC Debt-Federal-FT	(17,104)	—	—	784	(49)	(16,370)
AFUDC Debt-New Jersey-Norm	(3,418)	—	—	—	—	(3,418)
AFUDC Equity Incurred ATL	(409,088)	—	—	3,269	(51,882)	(457,701)
AFUDC Equity-Federal-FT	(379,616)	—	—	6,894	(23,660)	(396,382)
AFUDC Equity-New Jersey-Norm	(15,391)	—	—	24	(1)	(15,369)
AFUDC Equity-PT Reversal-CWIP	375,983	—	—	43,439	(2,737)	416,685
Cap Interest-Incurred-CWIP-FT	139,404	—	—	—	—	139,404
Cap Interest-PT Reversal-CWIP-FT	(93,036)	—	—	—	—	(93,036)
CATV Pole Attachment Rev - Common (254)	8,064	(26,864)	26,985	—	—	8,185
CIAC-Federal-Norm	(123,650)	—	—	—	—	(123,650)
CIAC-New Jersey-Norm	12,120	—	—	—	—	12,120
Conservation Incentive Program Adjustment Undercollection (182)	—	(929,621)	58,566	—	—	(871,055)
Conservation Incentive Program Interest Accrual (182)	—	(10,719)	675	—	—	(10,044)
Cost of Removal-Federal-FT	(4,781,400)	—	—	11,992	(82,636)	(4,852,044)
Cost of Removal-New Jersey-Norm	(275,122)	—	—	—	—	(275,122)
COVID-19 Incremental Costs (182)	(25,661)	—	—	—	—	(25,661)
Defer of Revenue Change (182)	(14,426)	(96,315)	294,321	—	—	183,580
Deferred Fuel (182)	(298,234)	(114,426)	7,209	—	—	(405,452)
Deferred Rent Operating Lease - Common (182)	1,531	(13)	202	—	—	1,720
DG-Contributions In Advance of Construction (186)	307,736	(503,159)	195,424	—	—	—
DSM Program (182)	—	(184)	184	—	—	—
DSM Program (232)	24,053	(18,638)	17,027	—	—	22,442
Energy Efficiency On Going Costs (182)	(984,149)	(1,670,047)	105,213	—	—	(2,548,983)
Federal Rate Change - Unprotected Property	(61,108)	—	—	—	—	(61,108)
Federal Rate Change - Unprotected Property- State	721,790	—	—	11,206	(706)	732,290
Federal Rate Change - Unprotected Property-Fed	(3,965,376)	—	—	4,341	(68,898)	(4,029,934)
Management Benefits-Federal	53,624	—	—	—	—	53,624
Management Benefits-New Jersey-Norm	(4,826)	—	—	—	—	(4,826)
Materials and Supplies-Federal-Norm	187,788	—	—	—	—	187,788
Materials and Supplies-New Jersey-Norm	(16,901)	—	—	—	—	(16,901)
Misc Other-Federal-FT	77,282	—	—	681	(43)	77,921
Misc Other-Federal-Norm	1,688,741	-	—	76	(5)	1,688,812
Misc Other-New Jersey-Norm	(147,940)	-	-	42	(3)	(147,901)
MSC-Federal-Norm	588,282	—	—	—	—	588,282
MSC-New Jersey-Norm	(52,945)	—	—	—	—	(52,945)
New Jersey Single Asset-New Jersey-Norm	109,710	—	—	455	(29)	110,136
OPEB Cost Retiree - Funding v. Expense (228)	6,496,273	(1,631,784)	241,710	0	0	5,106,198
OPEB-Federal-Norm	2,392	-	-	-	(0)	2,392

OPEB-New Jersey-Norm	(215)	-	-	—	—	(215)
Operating Lease Right-Of-Use Asset - Common (101)	(79,547)	-	-	—	—	(79,547)
Pension (228)	1,192,089	(3,701,246)	955,633	—	—	(1,553,524)
Property-Topside-Other Federal	(1,874)	-	-	—	—	(1,874)
Property-Topside-Other-State	527	-	-	—	—	527
Rate Case Cost (182)	(558,675)	(18,268)	289,968	—	—	(286,975)
Rate Case EE and DM Programs (182)	-	(214)	214	—	—	-
Repair Allowance-Federal-Norm	226,211	-	-	1	(17)	226,196
Repair Allowance-New Jersey-Norm	(20,359)	-	-	1	—	(20,358)
SREC Based Financing Program II (182)	1,837	(50,708)	57,868	—	—	8,997
Storm Reserve (182)	(3,465,449)	(116,501)	1,849,226	—	—	(1,732,725)
Tax Capitalized Interest-Federal-Norm	(1,998)	-	-	—	—	(1,998)
Tax Repair Expense-Federal-Norm	2,128,237	-	-	131	(8)	2,128,359
Tax Repair Expense-New Jersey-Norm	(233,875)	-	-	74	(922)	(234,724)
Transition Renewable Energy Certificates (182)	(173,430)	(485,298)	412,668	—	—	(246,061)
Total for Electric	5,045,947	(10,959,471)	6,098,564	102,273	(333,663)	(46,350)
FERC Electric Re-class between 190 & 283	(52,186,601)			52,288,071	(11,893,513)	(11,792,043)
Total For Electric 283	(47,140,654)	(10,959,471)	6,098,564	52,390,344	(12,227,177)	(11,838,394)
Non_Utility:						
Non_Utility Reclass between 190 & 283	-	-	-	—	(175,796)	(175,796)
Total Non_Utility 283	-	-	-	—	(175,796)	(175,796)
Total 283	(47,140,654)	(10,959,471)	6,098,564	52,390,344	(12,402,973)	(12,014,190)

Schedule Page: 276 Line No.: 3 Column: b

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(b). Concept: AccumulatedDeferredIncomeTaxesOther

RECO						
2830 Electric Note						
	12/31/2022	Amounts Debited to 410	Amounts Credited to 411	Amounts Debited	Amounts Credited	12/31/2023
Electric:						
Accelerated Tax Depr-Federal-FT	(116,084)	-	-	6,658	(419)	(109,846)
Accelerated Tax Depr-Federal-Norm	5,776,939	-	-	10,221	(101,522)	5,685,638
Accelerated Tax Depr-New Jersey-Norm	(113,706)	-	-	1,984	(125)	(111,847)
Accum Prov Depr OST of Removal Reg Asset (182)	1,336,155	(1,585,464)	1,585,464	-	-	1,336,155
AFUDC Debt-Federal	23,784	-	-	-	-	23,784
AFUDC Debt-Federal-FT	(17,104)	-	-	784	(49)	(16,370)
AFUDC Debt-New Jersey-Norm	(3,418)	-	-	-	-	(3,418)
AFUDC Equity Incurred ATL	(409,088)	-	-	3,269	(51,882)	(457,701)
AFUDC Equity-Federal-FT	(379,616)	-	-	6,894	(23,660)	(396,382)
AFUDC Equity-New Jersey-Norm	(15,391)	-	-	24	(1)	(15,369)
AFUDC Equity-PT Reversal-CWIP	375,983	-	-	43,439	(2,737)	416,685
Cap Interest-Incurred-CWIP-FT	139,404	-	-	-	-	139,404
Cap Interest-PT Reversal-CWIP-FT	(93,036)	-	-	-	-	(93,036)
CATV Pole Attachment Rev - Common (254)	8,064	(26,864)	26,985	-	-	8,185
CIAC-Federal-Norm	(123,650)	-	-	-	-	(123,650)
CIAC-New Jersey-Norm	12,120	-	-	-	-	12,120
Conservation Incentive Program Adjustment Undercollection (182)	-	(929,621)	58,566	-	-	(871,055)
Conservation Incentive Program Interest Accrual (182)	-	(10,719)	675	-	-	(10,044)
Cost of Removal-Federal-FT	(4,781,400)	-	-	11,992	(82,636)	(4,852,044)
Cost of Removal-New Jersey-Norm	(275,122)	-	-	-	-	(275,122)
COVID-19 Incremental Costs (182)	(25,661)	-	-	-	-	(25,661)
Defer of Revenue Change (182)	(14,426)	(96,315)	294,321	-	-	183,580
Deferred Fuel (182)	(298,234)	(114,426)	7,209	-	-	(405,452)
Deferred Rent Operating Lease - Common (182)	1,531	(13)	202	-	-	1,720
DG-Contributions In Advance of Construction (186)	307,736	(503,159)	195,424	-	-	-
DSM Program (182)	-	(184)	184	-	-	-
DSM Program (232)	24,053	(18,638)	17,027	-	-	22,442
Energy Efficiency On Going Costs (182)	(984,149)	(1,670,047)	105,213	-	-	(2,548,983)
Federal Rate Change - Unprotected Property	(61,108)	-	-	-	-	(61,108)
Federal Rate Change - Unprotected Property- State	721,790	-	-	11,206	(706)	732,290
Federal Rate Change - Unprotected Property-Fed	(3,965,376)	-	-	4,341	(68,898)	(4,029,934)
Management Benefits-Federal	53,624	-	-	-	-	53,624
Management Benefits-New Jersey-Norm	(4,826)	-	-	-	-	(4,826)
Materials and Supplies-Federal-Norm	187,788	-	-	-	-	187,788
Materials and Supplies-New Jersey-Norm	(16,901)	-	-	-	-	(16,901)
Misc Other-Federal-FT	77,282	-	-	681	(43)	77,921
Misc Other-Federal-Norm	1,688,741	-	-	76	(5)	1,688,812
Misc Other-New Jersey-Norm	(147,940)	-	-	42	(3)	(147,901)
MSC-Federal-Norm	588,282	-	-	-	-	588,282
MSC-New Jersey-Norm	(52,945)	-	-	-	-	(52,945)
New Jersey Single Asset-New Jersey-Norm	109,710	-	-	455	(29)	110,136
OPEB Cost Retiree - Funding v. Expense (228)	6,496,273	(1,631,784)	241,710	0	0	5,106,198
OPEB-Federal-Norm	2,392	-	-	-	(0)	2,392

OPEB-New Jersey-Norm	(215)	-	-	—	—	(215)
Operating Lease Right-Of-Use Asset - Common (101)	(79,547)	-	-	—	—	(79,547)
Pension (228)	1,192,089	(3,701,246)	955,633	—	—	(1,553,524)
Property-Topside-Other Federal	(1,874)	-	-	—	—	(1,874)
Property-Topside-Other-State	527	-	-	—	—	527
Rate Case Cost (182)	(558,675)	(18,268)	289,968	—	—	(286,975)
Rate Case EE and DM Programs (182)	-	(214)	214	—	—	-
Repair Allowance-Federal-Norm	226,211	-	-	1	(17)	226,196
Repair Allowance-New Jersey-Norm	(20,359)	-	-	1	—	(20,358)
SREC Based Financing Program II (182)	1,837	(50,708)	57,868	—	—	8,997
Storm Reserve (182)	(3,465,449)	(116,501)	1,849,226	—	—	(1,732,725)
Tax Capitalized Interest-Federal-Norm	(1,998)	-	-	—	—	(1,998)
Tax Repair Expense-Federal-Norm	2,128,237	-	-	131	(8)	2,128,359
Tax Repair Expense-New Jersey-Norm	(233,875)	-	-	74	(922)	(234,724)
Transition Renewable Energy Certificates (182)	(173,430)	(485,298)	412,668	—	—	(246,061)
Total for Electric	5,045,947	(10,959,471)	6,098,564	102,273	(333,663)	(46,350)
FERC Electric Re-class between 190 & 283	(52,186,601)			52,288,071	(11,893,513)	(11,792,043)
Total For Electric 283	(47,140,654)	(10,959,471)	6,098,564	52,390,344	(12,227,177)	(11,838,394)
Non_Utility:						
Non_Utility Reclass between 190 & 283	-	-	-	—	(175,796)	(175,796)
Total Non_Utility 283	-	-	-	—	(175,796)	(175,796)
Total 283	(47,140,654)	(10,959,471)	6,098,564	52,390,344	(12,402,973)	(12,014,190)

Schedule Page: 276 Line No.: 3 Column: b

Schedule Page: 276 Line No.: 3 Column: k

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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OTHER REGULATORY LIABILITIES (Account 254)

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	21801 ST HEDGE UNREALIZED GAIN ELEC FINANCIAL	3,739,329		21,493,318	18,158,615	404,626
2	24058 REFUNDABLE ENERGY COSTS CURRENT					
3	24152 LT HEDGE UNREALIZE GAIN ELEC FINANCIAL	2,398,275		3,337,052	938,777	
4	24206 CONSERVATION INCENTIVE PROGRAM INTEREST ACCRUAL	2,277		2,277	8,294	8,294
5	24207 CONSERVATION INCENTIVE PROGRAM ADJUSTMENT OVERCOLLECTION					
6	24329 DEFER BGS FP			9,566,927	9,566,927	
7	24330 DEFER MSC BGS OVERRECOVERY UNBILLED	1,781,065		6,004,915	7,002,336	2,778,486
8	24340 DEFER RMR CIEP	4,399,346		933,456	2,573,723	6,039,613
9	24343 DEFER BGS CIEP	1,894,979		351,504	2,183,466	3,726,941
10	24344 DEFER SC7 BGS OVERRECOVER UNBILLED	46,231		79,922	68,182	34,491
11	24441 SYS BENEFIT CHGE TRUE UP ACCOUNT			5,682,667	5,682,667	
12	24447 USF TRUE UP	354,819		2,302,925	2,611,452	663,346
13	24465 CATV POLE ATTACHMENT REV	28,687		101,057	101,487	29,117
14	24496 OTHER REGULATORY LIABILITIES LT	(206,306)		1,630,719	1,648,382	(188,643)

15	24525 FEDERAL TAX REFORM TRANSITION PERIOD	1,234,988		192,453	25,942	1,068,477
16	24543 TRANSITION BOND CHARGE	41,435		21,000		20,435
17	SFAS 109 Other	4,997,865		2,005,848	1,233,653	4,225,670
18	Rounding	(1)		(1)		
41	TOTAL	20,712,989		53,706,039	51,803,903	18,810,853

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Electric Operating Revenues

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.
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 page 108, 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.

Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	120,152,493		684,548		65,756	
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	66,674,196		754,311		9,601	
5	Large (or Ind.) (See Instr. 4)	1,487,228		15,161		104	
6	(444) Public Street and Highway Lighting	1,554,993		6,304		26	
7	(445) Other Sales to Public Authorities						
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	189,868,910		1,460,324		75,487	
11	(447) Sales for Resale						
12	TOTAL Sales of Electricity	189,868,910		1,460,324		75,487	
13	(Less) (449.1) Provision for Rate Refunds						

14	TOTAL Revenues Before Prov. for Refunds	189,868,910		1,460,324		75,487	
15	Other Operating Revenues						
16	(450) Forfeited Discounts						
17	(451) Miscellaneous Service Revenues	155,468					
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	548,722					
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	703,529					
22	(456.1) Revenues from Transmission of Electricity of Others	20,440,317					
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						
25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	21,848,035					
27	TOTAL Electric Operating Revenues	211,716,945					

Line12, column (b) includes \$ (3,653,190) of unbilled revenues.

Line12, column (d) includes (25,719) MWH relating to unbilled revenues

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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					
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12					
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41					
42					
43					
44					
45					
46	TOTAL				

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

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 Page 310.
2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
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.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

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	#1 Residential	665,175	119,781,604	62,880	10,579	0.1622
2	Residential -#9 Time of Day	327	47,974	18	18,167	0.1391
3	Residential - PowerPick	36,587	2,876,026	2,858	12,800	0.0775
4	Residential - Other	195	47,487			
41	TOTAL Billed Residential Sales	702,284	122,753,091	65,756	41,546	
42	TOTAL Unbilled Rev. (See Instr. 6)	(17,736)	(2,600,598)			
43	TOTAL	684,548	120,152,493	65,756	10,410	0.1755

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SALES OF ELECTRICITY BY RATE SCHEDULES

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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.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

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	Comercial- #2 General	289,307	43,516,827	7,459	38,786	0.1392
2	Commercial - #12 Dusk to Dawn	3,114	718,329	685	4,548	0.2185
3	Commercial - #9 Time of Day	16,342	1,474,377	6	2,883,882	0.1550
4	Commercial - PowerPick	453,277	21,988,337	1,451	312,389	0.0516
41	TOTAL Billed Small or Commercial	762,040	67,697,870	9,601	79,371	0.0888
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(7,729)	(1,023,674)			
43	TOTAL Small or Commercial	754,311	66,674,196	9,601	78,566	0.0884

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4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

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	Industrial - #2 General	9,246	1,049,738	96	96,146	0.1269
2	Industrial -#9 Time of day	2,378	231,664	2	1,189,000	0.1543
3	Industrial - PowerPick	3,791	234,744	6	631,833	0.0598
41	TOTAL Billed Large (or Ind.) Sales	15,415	1,516,146	104	148,221	0.0984
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(254)	(28,918)			
43	TOTAL Large (or Ind.)	15,161	1,487,228	104	145,779	0.0981

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SALES OF ELECTRICITY BY RATE SCHEDULES

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2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. 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.
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.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

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	Public Street and Highway - #4 Municipal	5,464	1,382,956	25	218,520	0.2522
2	Public Street and Highway - PowerPick	840	172,037	1	840,000	0.1979
41	TOTAL Billed Public Street and Highway Lighting	6,304	1,554,993	26	242,462	0.2467
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL	6,304	1,554,993	26	242,462	0.2467

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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.
4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).
5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.
6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

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)
41	TOTAL Billed - All Accounts	1,486,043	193,522,100	75,487	19,686	0.1302
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(25,719)	(3,653,190)			0.1420
43	TOTAL - All Accounts	1,460,324	189,868,910	75,487	19,345	0.1300

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SALES FOR RESALE (Account 447)

- 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).
- 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.
- 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.

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.
- 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 (g) through (k).
- 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.
- 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.
- Report in column (g) the megawatt hours shown on bills rendered to the purchaser.
- 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.
- 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.
- Footnote entries as required and provide explanations following all required data.

Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$ (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	

			(c)								
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15	Subtotal - RQ										
16	Subtotal-Non-RQ										
17	Total										

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ELECTRIC OPERATION AND MAINTENANCE EXPENSES

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) (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 (Enter Total of 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-Nuclear. Power (Enter Total of 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 (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering		
63	(547) Fuel		
64	(548) Generation Expenses		
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses		
66	(550) Rents		
67	TOTAL Operation (Enter Total of Lines 62 thru 67)		
68	Maintenance		
69	(551) Maintenance Supervision and Engineering		
70	(552) Maintenance of Structures		
71	(553) Maintenance of Generating and Electric Plant		
71.1	(553.1) Maintenance of Energy Storage Equipment		
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 Total of Lines 67 & 73)		
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	94,106,755	101,833,591
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching		
78	(557) Other Expenses		
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	94,106,755	101,833,591
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	94,106,755	101,833,591
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	315,867	234,464
85	(561.1) Load Dispatch-Reliability	130,684	131,748
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	123,967	124,976
87	(561.3) Load Dispatch-Transmission Service and Scheduling		
88	(561.4) Scheduling, System Control and Dispatch Services	123,967	124,976
89	(561.5) Reliability, Planning and Standards Development	123,967	124,976
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services	237,396	147,302
93	(562) Station Expenses	473,999	537,366
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	50,607	39,576
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	12,052,546	
97	(566) Miscellaneous Transmission Expenses	688,666	708,233
98	(567) Rents	144,690	146,764

99	TOTAL Operation (Enter Total of Lines 83 thru 98)	14,466,356	2,320,381
100	Maintenance		
101	(568) Maintenance Supervision and Engineering		
102	(569) Maintenance of Structures		
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		
105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	722	8,422
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	515,148	626,240
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant		
111	TOTAL Maintenance (Total of Lines 101 thru 110)	515,870	634,662
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	14,982,226	2,955,043
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	78,545	133,586
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)	78,545	133,586
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 Operation Expenses (Enter Total of Lines 123 and 130)	78,545	133,586
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	2,150,738	1,970,474
135	(581) Load Dispatching		
136	(582) Station Expenses	720,155	608,527
137	(583) Overhead Line Expenses	172,289	282,958
138	(584) Underground Line Expenses	321,253	377,963
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses		
140	(586) Meter Expenses	488,490	561,273
141	(587) Customer Installations Expenses		497
142	(588) Miscellaneous Expenses	3,771,833	2,828,431
143	(589) Rents	5,048	8,929
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	7,629,806	6,639,052
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	82,124	90,868
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	15,269,145	16,004,046

150	(594) Maintenance of Underground Lines	818,314	1,070,208
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	201,741	144,972
153	(597) Maintenance of Meters		
154	(598) Maintenance of Miscellaneous Distribution Plant		
155	TOTAL Maintenance (Total of Lines 146 thru 154)	16,371,325	17,310,094
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	24,001,131	23,949,146
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision		
160	(902) Meter Reading Expenses	268,999	232,907
161	(903) Customer Records and Collection Expenses	4,578,664	4,117,953
162	(904) Uncollectible Accounts	888,346	546,384
163	(905) Miscellaneous Customer Accounts Expenses	2,707,134	2,321,853
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	8,443,144	7,219,097
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	9,876,244	9,506,531
169	(909) Informational and Instructional Expenses	40,853	49,660
170	(910) Miscellaneous Customer Service and Informational Expenses	286,219	184,279
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	10,203,316	9,740,470
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses	781	676
176	(913) Advertising Expenses		

177	(916) Miscellaneous Sales Expenses		
178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)	781	676
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	3,891,446	3,510,579
182	(921) Office Supplies and Expenses	2,776,186	1,740,579
183	(Less) (922) Administrative Expenses Transferred-Credit	(3,431,837)	(2,457,780)
184	(923) Outside Services Employed	714,646	812,835
185	(924) Property Insurance	145,470	114,010
186	(925) Injuries and Damages	246,781	1,219,371
187	(926) Employee Pensions and Benefits	(3,045,776)	2,247,225
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	880,431	883,263
190	(929) (Less) Duplicate Charges-Cr.	124,202	90,948
191	(930.1) General Advertising Expenses		
192	(930.2) Miscellaneous General Expenses	1,373,708	1,195,579
193	(931) Rents	1,742,433	2,347,587
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	12,032,960	16,437,860
195	Maintenance		
196	(935) Maintenance of General Plant	1,057,787	904,029
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	13,090,747	17,341,889
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	164,906,644	163,173,498

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PURCHASED POWER (Account 555)

- Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges.
- Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller.
- In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows:

RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes 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.

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 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.
- Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange.
- Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) 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 columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13.
- Footnote entries as required and provide explanations following all required data.

					Actual Demand (MW)		POWER EXCHANGES	COST/SETTLEMENT OF POWER
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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)	Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)	MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	DTE NET TRADING INC.						28,670					794,304		794,304
2	NEXTERA ENERGY CAPITAL HOLDINGS INC						304,620					22,759,554		22,759,554
3	CONSTELLATION ENERGY CORPORATION GEN LLC						212,344					12,227,085		12,227,085
4	CONOCOPHILLIPS CO						345,284					28,793,815		28,793,815
5	CONSTELLATION ENERGY CORPORATION FINANCIAL CONTRACT											208,126		208,126
6	SPECTRON ENERGY INC											2,187,247		2,187,247
7	PJM ENVIRONMENTAL INFORMATION SERVICES INC											1,515		1,515
8	OTHER RECLASS													
9	ICE TRADE											4,500		4,500
10	MANATT PHILLIPS											5,835		5,835
11	FERC 668											439,907		439,907
12	NET DEFERRALS						582,565					25,888,348		25,888,348
13	CAPACITY						4,427					101,149		101,149
14	PJM SETTLEMENT PAYMENTS											10,902,767		10,902,767
15	TOTAL						1,477,910	0	0	0		104,314,153		104,314,153

34														
35	TOTAL													

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TRANSMISSION OF ELECTRICITY BY ISO/RTOs

1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO.
2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a).
3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes.
4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided.
5. In column (d) report the revenue amounts as shown on bills or vouchers.
6. 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					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					

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36					
37					
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42					
43					
44					

45					
46					
47					
48					
49					
40	TOTAL				

14								
15								
16								
	TOTAL							

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MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)

Line No.	Description (a)	Amount (b)
1	Industry Association Dues	
2	Nuclear Power Research Expenses	
3	Other Experimental and General Research Expenses	
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000	
6	Total Miscellaneous General Expenses	
7	MANAGE PRGRM SAFETY	14,958
8	PROVIDE CREDIT FACILITY FEES	28,102
9	PROVIDE BOND-RELATED FEES	21,142
10	PROVIDE EHSQ SUPPORT	406,620
11	PROVIDE RESEARCH AND DEVELOPMENT	97,195
12	MANAGE REGULATORY EXPENSES	18,020
13	PROVIDE GENERAL FACIL MTCE	3,073
14	PROVIDE OPS SUPPORT OTHER TRAINING CLEARING	116,981
15	PROVIDE_RECEIVE EHSQ TRAINING	38,793
16	PROVIDE ADMIN SUPPORT	115,486
17	MAINTAIN INFORMATION SYSTEMS	142,040
18	PAY BANK FEES	31,996
19	PROVIDE ASSOCIATION DUES AND MEMBERSHIPS FEE	72,411
20	PROVIDE EDISON ELECTRIC INSTITUTE MEMBERSHIP FEE	43,859
21	PROVIDE CREDIT RATING FEES	52,418
22	PROVIDE LETTER OF CREDIT FEES	10,708
23	PROVIDE BOD EXPENSES	11,348

24	PROVIDE SHARED SVCS EXPENSE	(86,722)
25	PROVIDE OPERATIONAL AND ADMIN SUPPORT OTHER	86,742
26	Oth Expn >=5,000 show purpose, recipient, amount. Group if < \$5,000	148,539
46	<u>TOTAL</u>	1,373,708

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Depreciation and Amortization of Electric Plant (Account 403, 404, 405)

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

A. Summary of Depreciation and Amortization Charges

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)
1	Intangible Plant					
2	Steam Production Plant					
3	Nuclear Production Plant					
4	Hydraulic Production Plant-Conventional					
5	Hydraulic Production Plant-Pumped Storage					
6	Other Production Plant					
7	Transmission Plant	1,797,929				1,797,929
8	Distribution Plant	7,444,235				7,444,235
9	Regional Transmission and Market Operation					
10	General Plant	798,855	498,146			1,297,000
11	Common Plant-Electric					
12	TOTAL	10,041,019	498,146			10,539,164

B. Basis for Amortization Charges

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No.	Depreciable Plant Base (in Thousands)	Estimated Avg. Service Life	Net Salvage (Percent)	Applied Depr. Rates (Percent)	Mortality Curve Type	Average Remaining Life
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
12	351		15 years	0%	6.67%	h1.50	
13	352	4.166	50 years	0%	2%	h2.00	39 years
14	353	29.082	35 years	0%	2.86%	h1.50	26 years
15	354	7.511	60 years	0%	1.67%	h3.00	44 years
16	355	5.032	50 years	0%	2%	h3.00	34 years
17	355	0.916	50 years	0%	2%	h3.00	29 years
18	356	4.912	50 years	0%	2%	h2.00	34 years
19	356	0.398	60 years	0%	1.67%	h2.00	35 years
20	357	15.258	60 years	0%	1.67%	h2.00	57 years
21	358	9.073	50 years	0%	2%	h3.50	45 years
22	359	0.111	60 years	0%	1.67%	h3.00	33 years
23	Subtotal (Account 350-359)	76.461					
24	361	4.659	59 years	0%	1.68%	S1.5	40 years
25	362	57.281	52 years	0%	1.81%	S0	38 years
26	363		15 years	0%	6.67%	S2.5	0 years
27	364	63.735	60 years	0%	1.66%	R0.5	50 years
28	365	78.65	80 years	0%	1.24%	R1.5	67 years
29	365	2.263	35 years	0%	2.53%	R1	26 years
30	366	38.816	80 years	0%	1.23%	R3	67 years
31	367	73.064	73 years	0%	1.33%	R4	52 years
32	368	54.03	53 years	0%	1.87%	R0.5	47 years
33	369	6.999	65 years	0%	1.53%	R3	38 years
34	369	18.724	76 years	0%	1.18%	R5	54 years
35	370	0.036	20 years	0%	5.02%	S2	2 years

36	370	0.323	20 years	0%	5.02%	S2	12 years
37	370	7.908	20 years	0%	5.02%	S2	15 years
38	370	0.493	20 years	0%	5.01%	S2	15 years
39	370	3.907	20 years	0%	5.01%	S2	15 years
40	371	0.583	45 years	0%	1.67%	R0.5	31 years
41	373	7.797	45 years	0%	2.3%	R0.5	37 years
42	SUBTOTAL (Account 360- 373)	419.266					
43	390	0.734	45 years	0%	2.13%	S0	28 years
44	391	0.004	20 years	0%	5%	(A)	15 years
45	391		15 years	0%	6.67%	(A)	0 years
46	391	0.026	8 years	0%	12.5%	(A)	6 years
47	393	0.008	20 years	0%	5%	(A)	15 years
48	394	0.484	20 years	0%	5%	(A)	17 years
49	394	0.069	30 years	0%	3.33%	(A)	23 years
50	395	0.306	25 years	0%	4%	(A)	22 years
51	397	10.15	15 years	0%	6.67%	(A)	13 years
52	397		8 years	0%	12.5%	(A)	0 years
53	397	0.027	15 years	0%	6.67%	(A)	12 years
54	398	0.418	20 years	0%	5%	(A)	18 years

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FOOTNOTE DATA			

(a) Concept: AccountNumberFactorsUsedInEstimatingDepreciationCharges

12	<u>Type of Plant Included in Subaccounts Used (Listed in the Order Presented in Col. (a), Above)</u>		
13			
14	355	Electric Plant in Service - Transmission Plant - Poles and Fixtures - Wood	
15	355	Electric Plant in Service - Transmission Plant - Poles and Fixtures - Steel	
16	356	Electric Plant in Service - Transmission Plant - O/H Conductors & Devices	
17	356	Electric Plant in Service - Transmission Plant - O/H Conductors & Devices - Clearing	
18	365	Electric Plant in Service - Distribution Plant - O/H Conductors & Devices	
19	365	Electric Plant in Service - Distribution Plant - O/H Conductors & Devices - Capacitors	
20	369	Electric Plant in Service - Distribution Plant - Services - Overhead	
21	369	Electric Plant in Service - Distribution Plant - Services - Underground	
22	370		
23	370	Electric Plant in Service - Distribution Plant - Meters - Electro Mechanical	
24	370	Electric Plant in Service - Distribution Plant - Meter installations - Electro mechanical	
25	370	Electric Plant in Service - Distribution Plant - Meter installations - Solid State	
26	373	Electric Plant in Service - Distribution Plant - Street Lights-OH	
27	373	Electric Plant in Service - Distribution Plant - Street Lights-UG	
28	391	Electric Plant in Service - General Plant - Office Furn/Equip - Furniture	
29	391	Electric Plant in Service - General Plant - Office Furn/Equip - Machines	
30	391	Electric Plant in Service - General Plant - Office Furn/Equip - Machines	
31	394	Electric Plant in Service - General Plant - Tools, Shop and Work Equipment	
32	394	Electric Plant in Service - General Plant - Garage equipment	
33	397	Electric Plant in Service - General Plant - Communication Equipment	
34	397	Electric Plant in Service - General Plant - Communication Equipment - Tele sys computer	
35	397	Electric Plant in Service - General Plant - Communication Equipment - Tele sys equipment	
36			
37			
38			
39			
40	<u>Method Used to Compute the Depreciable Plant Base (Col. (b)):</u>		
41		A 13-month average based on the book cost that the monthly provision for	
42		depreciation was computed.	
43		Average balances indicated for Common Utility Plant (Accounts 389-398, inclusive) are only the	
44		portion applicable to Electric Plant	
45			
46			
47	<u>Provisions for Depreciation in Addition to Depreciation Provided by Application of Reported Rates:</u>		
48		None	
49			
50			
51	<u>Method Used to Compute the Mortality Curve Type (Col. (f)):</u>		
52		Effective August 1, 2014, capital recovery for general equipment assets is	
53		based on amortization methodology. General equipment assets are	
54		accounts 391000 through 398000 (A)	
55			
56			
57			
58			

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REGULATORY COMMISSION EXPENSES

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.
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 columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts.
5. Minor items (less than \$25,000) may be grouped.

Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	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)
						Department (f)	Account No. (g)	Amount (h)				
1	State Of New Jersey Public Sevice Commission	714,598		714,598								
2	Amortization Of Rate Case Expense		165,833	165,833								
46	TOTAL	714,598	165,833	880,431								

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES

1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and 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 and 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 and 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 and D Performed Externally:

- 1. Research Support to the electrical Research Council or the Electric Power Research Institute
- 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 and 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 and 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 and 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 and 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.

Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
1	A. Electric Utility R&D Internally						
2		R&D Administration (Shared Services)	90,520				
3	Electric R&D Performed Externally						
4		(NYSERDA) New York State Energy		156,832			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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DISTRIBUTION OF SALARIES AND WAGES

Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.

Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)
1	Electric			
2	Operation			
3	Production			
4	Transmission	1,559,753		
5	Regional Market			
6	Distribution	4,092,756		
7	Customer Accounts	2,831,763		
8	Customer Service and Informational	149,169		
9	Sales			
10	Administrative and General	3,175,618		
11	TOTAL Operation (Enter Total of lines 3 thru 10)	11,809,059		
12	Maintenance			
13	Production			
14	Transmission	195,821		
15	Regional Market			
16	Distribution	3,851,544		
17	Administrative and General			
18	TOTAL Maintenance (Total of lines 13 thru 17)	4,047,365		
19	Total Operation and Maintenance			

20	Production (Enter Total of lines 3 and 13)			
21	Transmission (Enter Total of lines 4 and 14)		1,755,574	
22	Regional Market (Enter Total of Lines 5 and 15)			
23	Distribution (Enter Total of lines 6 and 16)		7,944,300	
24	Customer Accounts (Transcribe from line 7)		2,831,763	
25	Customer Service and Informational (Transcribe from line 8)		149,169	
26	Sales (Transcribe from line 9)			
27	Administrative and General (Enter Total of lines 10 and 17)		3,175,618	
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)		15,856,424	15,856,424
29	Gas			
30	Operation			
31	Production - Manufactured Gas			
32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminating and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminating and Processing			

47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
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 Terminating and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	15,856,424		15,856,424
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	8,365,706		8,365,706
69	Gas Plant			
70	Other (provide details in footnote):	7,294		7,294
71	TOTAL Construction (Total of lines 68 thru 70)	8,373,000		8,373,000
72	Plant Removal (By Utility Departments)			
73	Electric Plant	844,552		844,552

74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	844,552		844,552
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Billing Projects		1,012,263	1,012,263
80	Regulatory Assets		630,450	630,450
81	Other		(30,264)	(30,264)
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95	TOTAL Other Accounts		1,612,449	1,612,449
96	TOTAL SALARIES AND WAGES	25,073,976	1,612,449	26,686,425

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
COMMON UTILITY PLANT AND EXPENSES			
<ol style="list-style-type: none"> 1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization. 			
NON-APPLICABLE			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights	3,923,198	3,993,166	4,043,764	3,806,191
5	Ancillary Services				
6	Other Items (list separately)				
7					
8					
9					
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44					
45					
46	TOTAL	3,923,198	3,993,166	4,043,764	3,806,191

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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PURCHASES AND SALES OF ANCILLARY SERVICES

Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure.

1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year.
2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year.
3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year.
4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year.
5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period.
6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.

Line No.	Type of Ancillary Service (a)	Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
		Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch						
2	Reactive Supply and Voltage						
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)						

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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MONTHLY TRANSMISSION SYSTEM PEAK LOAD

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.

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)
	NAME OF SYSTEM: 0									
1	January	180	25	18						
2	February	194	3	19						
3	March	173	14	20						
4	Total for Quarter 1				0	0	0			0
5	April	255	14	18						
6	May	232	12	17						
7	June	324	2	17						
8	Total for Quarter 2				0	0	0			0
9	July	365	28	17						
10	August	299	14	17						
11	September	382	7	16						
12	Total for Quarter 3				0	0	0			0
13	October	242	4	17						
14	November	187	29	19						
15	December	182	19	19						
16	Total for Quarter 4				0	0	0			0

17	Total				0	0	0	0	0	0
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Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Monthly ISO/RTO Transmission System Peak Load

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).

Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: 0									
1	January	180	25	18						
2	February	194	3	19						
3	March	173	14	20						
4	Total for Quarter 1				0	0	0	0	0	0
5	April	255	14	18						
6	May	232	12	17						
7	June	324	2	17						
8	Total for Quarter 2				0	0	0	0	0	0
9	July	365	28	17						
10	August	299	14	17						
11	September	382	7	16						
12	Total for Quarter 3				0	0	0	0	0	0
13	October	242	4	17						
14	November	187	29	19						
15	December	182	19	19						

16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 2024-04-18	Year/Period of Report End of: 2023/ Q4
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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)	1,460,324
3	Steam		23	Requirements Sales for Resale (See instruction 4, page 311.)	
4	Nuclear		24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	
5	Hydro-Conventional		25	Energy Furnished Without Charge	
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	1,311
7	Other		27	Total Energy Losses	16,275
8	Less Energy for Pumping		27.1	Total Energy Stored	
9	Net Generation (Enter Total of lines 3 through 8)	0	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	1,477,910
10	Purchases (other than for Energy Storage)	1,477,910			
10.1	Purchases for Energy Storage	0			
11	Power Exchanges:				
12	Received	0			
13	Delivered	0			
14	Net Exchanges (Line 12 minus line 13)	0			
15	Transmission For Other (Wheeling)				
16	Received				
17	Delivered				
18	Net Transmission for Other (Line 16 minus line 17)	0			

19	Transmission By Others Losses	
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	1,477,910

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MONTHLY PEAKS AND OUTPUT

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).

Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)
	NAME OF SYSTEM: 0					
29	January	118,303		180	25	18
30	February	105,685		194	3	19
31	March	111,097		173	14	20
32	April	102,018		255	14	18
33	May	111,397		232	12	17
34	June	128,583		324	2	17
35	July	175,870		365	28	17
36	August	151,756		299	14	17
37	September	131,452		382	7	16
38	October	111,291		242	4	17
39	November	109,984		187	29	19
40	December	120,474		182	19	19
41	Total	1,477,910	0			

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Steam Electric Generating Plant Statistics

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 therm basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf.
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.
9. Items under Cost of Plant are based on USofA 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.

Line No.	Item (a)	Plant Name: 0
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
6	Net Peak Demand on Plant - MW (60 minutes)	0
7	Plant Hours Connected to Load	0
8	Net Continuous Plant Capability (Megawatts)	0
9	When Not Limited by Condenser Water	0
10	When Limited by Condenser Water	0
11	Average Number of Employees	0
12	Net Generation, Exclusive of Plant Use - kWh	0
13	Cost of Plant: Land and Land Rights	0

14	Structures and Improvements	0
15	Equipment Costs	
16	Asset Retirement Costs	0
17	Total cost (total 13 thru 20)	
18	Cost per KW of Installed Capacity (line 17/5) Including	
19	Production Expenses: Oper, Supv, & Engr	0
20	Fuel	0
21	Coolants and Water (Nuclear Plants Only)	0
22	Steam Expenses	0
23	Steam From Other Sources	0
24	Steam Transferred (Cr)	0
25	Electric Expenses	0
26	Misc Steam (or Nuclear) Power Expenses	0
27	Rents	0
28	Allowances	0
29	Maintenance Supervision and Engineering	0
30	Maintenance of Structures	0
31	Maintenance of Boiler (or reactor) Plant	0
32	Maintenance of Electric Plant	0
33	Maintenance of Misc Steam (or Nuclear) Plant	0
34	Total Production Expenses	0
35	Expenses per Net kWh	0
35	Plant Name	
36	Fuel Kind	
37	Fuel Unit	
38	Quantity (Units) of Fuel Burned	
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	

40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year
41	Average Cost of Fuel per Unit Burned
42	Average Cost of Fuel Burned per Million BTU
43	Average Cost of Fuel Burned per kWh Net Gen
44	Average BTU per kWh Net Generation

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Hydroelectric Generating Plant Statistics

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.
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."
6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.

Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0
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)	
6	Net Peak Demand on Plant-Megawatts (60 minutes)	
7	Plant Hours Connect to Load	
8	Net Plant Capability (in megawatts)	
9	(a) Under Most Favorable Oper Conditions	
10	(b) Under the Most Adverse Oper Conditions	
11	Average Number of Employees	
12	Net Generation, Exclusive of Plant Use - kWh	
13	Cost of Plant	
14	Land and Land Rights	
15	Structures and Improvements	
16	Reservoirs, Dams, and Waterways	

17	Equipment Costs	
18	Roads, Railroads, and Bridges	
19	Asset Retirement Costs	
20	Total cost (total 13 thru 20)	
21	Cost per KW of Installed Capacity (line 20 / 5)	
22	Production Expenses	
23	Operation Supervision and Engineering	
24	Water for Power	
25	Hydraulic Expenses	
26	Electric Expenses	
27	Misc Hydraulic Power Generation Expenses	
28	Rents	
29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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Pumped Storage Generating Plant Statistics

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 that 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."
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.

Line No.	Item (a)	FERC Licensed Project No. Plant Name:			
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)				
39	Expenses per KWh of Generation and Pumping (line 37/(line 9 + line 10))				

43													
44													
45													
46													

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ENERGY STORAGE OPERATIONS (Large Plants)

1. Large Plants are plants of 10,000 Kw or more.
2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage.
4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator.
5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy.
6. In column (k) report the MWHs sold.
7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity.
8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify the fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power.
9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generator purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel account for Storage Operations (Dollars) (n)
1	N/A													
2														
35	TOTAL			0	0	0	0	0	0	0	0	0	0	

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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ENERGY STORAGE OPERATIONS (Small Plants)

1. Small Plants are plants less than 10,000 Kw.
2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location.
3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project.
4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined.
5. If any other expenses, report in column (i) and footnote the nature of the item(s).

Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1	N/A								
2	TOTAL			0	0	0	0	0	0
36	TOTAL			0	0	0	0	0	0

Name of Respondent: Rockland Electric Company	This report is:	Date of Report:	Year/Period of Report
	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	04/18/2024	End of: 2023/ Q4

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 the in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts.
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. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property.
4. 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 to be distinguished from the remainder of the line.
5. 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 cost and state whether expenses with respect to such structures are included in the expenses reported for the line designated.
6. 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. 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).
7. 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 annual 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 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 expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company.
8. 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.
9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.

Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION TAXES		
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	NY/NJ Stateline (L69)	South Mahwah 345 KV	345.00	345.00	Steel Tower	1.87	1.87	1	2-1590 kCM ACSR,						
2	NY/NJ Stateline (L70)	South Mahwah 345 KV	345.00	345.00	Steel Tower	1.87	1.87	1	2-1590 kCM ACSR,						
3	NY/NJ Stateline (L51)	South Mahwah 138 KV	138.00	138.00	Steel Tower	1.97	1.97	1	1033.5 kCM ACSR						
4	NY/NJ Stateline (L703)	Harings Corner	138.00	138.00	Steel Pole	0.24	0.22	1	1590 kCM ACSR						

5	Harings Corner (L46)	NJ/NY Stateline	69.00	69.00	Wood	1.69		1	795 kCM ACSR						
6	NY/NJ Stateline (L46)	Closter	69.00	69.00	Wood & Steel	2.50	2.50	1	795 kCM ACSR						
7	Harings Corner (L47)	Closter	69.00	69.00	Underground	3.24		1	2500 kCM Cu.						
8	NY/NJ Stateline (L491)	Montvale	69.00	69.00	Wood & Steel	0.15	0.15	1	795 kCM ACSR						
9	Closter (L61)	Cresskill	69.00	69.00	Wood & Steel	2.28	2.28	1	795 kCM ACSR						
10	NY/NJ Stateline (L65)	South Mahwah 69KV	69.00	69.00	Wood	0.09		1	1033.5 kCM ACSR						
11	NY/NJ Stateline (L65)	South Mahwah 69KV	69.00	69.00	Steel Tower	1.97	1.97	1	1033.5 kCM ACSR						
12	South Mahwah 69KV (L652)	Upper Saddle River	69.00	69.00	Underground	0.70		1	1000 kCM Al.						
13	South Mahwah 69KV (L652)	Upper Saddle River	69.00	69.00	Wood & Steel	3.29		1	795 kCM ACSR						
14	Upper Saddle River (L654)	Grand Avenue	69.00	69.00	Wood & Steel	2.36		1	795 kCM ACSR						
15	Grand Avenue (L656)	Montvale	69.00	69.00	Wood & Steel	1.84		1	795 kCM ACSR						
16	Montvale (L658)	Harings Corner	69.00	69.00	Wood & Steel	3.39	3.39	1	795 kCM ACSR						
17	Montvale (L658)	Harings Corner	69.00	69.00	Underground	0.40		1	3200kCM Al.						
18	NY/NJ Stateline (L701)	Harings Corner	69.00	69.00	Steel Pole	0.17	0.17	1	1590 kCM ACSR						

19	NY/NJ Stateline (L701)	Harings Corner	69.00	69.00	Wood & Steel	0.09		1	795 kCM ACSR						
20	NY/NJ Stateline (L751)	Closter	69.00	69.00	Wood & Steel	2.53	2.53	1	795 kCM ACSR						
21	Closter (L752)	Cresskill	69.00	69.00	Wood & Steel	2.28	2.28	1	795 kCM ACSR						
22	NY/NJ Stateline (L89)	Ringwood	69.00	69.00	Wood & Steel	2.29		1	795 kCM ACSR						
23	NY/NJ Stateline (L982)	Ringwood	69.00	69.00	Wood	1.50		1	795 kCM ACSR						
24	NY/NJ Stateline (L45)	Harings Corner	34.50	34.50	Steel Tower	3.39	3.39	1	4/0 Cu.						
25	NY/NJ Stateline (L45)	Harings Corner	34.50	34.50	Wood & Steel	0.16	0.16	1	795 kCM ACSR						
26	NY/NJ Stateline (L45)	Harings Corner	34.50	69.00	Underground	0.38		1	3200 kCM Al.						
36	TOTAL					42.64	24.75	26		0.00	0.00	0.00	0.00	0.00	0.00

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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TRANSMISSION LINES ADDED DURING YEAR

1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines.
2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of completed construction are not readily available for reporting it is permissible to report in these columns the 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 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.

Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST			
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1	NY/NJ Stateline (L45)	Harings Corner	0.38	Wood & Steel				795 kCM ACSR			35		85,610		
2	South Mahwah 69KV (L652)	Upper Saddle River	3.29	Wood & Steel				795 kCM ACSR			69				
3	Upper Saddle River (L654)	Grand Avenue	2.36	Wood & Steel				795 kCM ACSR			69		62,939		
4	NY/NJ Stateline (L89)	Ringwood	2	Wood & Steel				795 kCM ACSR			69		99,132		
5	NY/NJ Stateline (L982)	Ringwood	2	Wood				795 kCM ACSR			69		37,642	(14,755)	
6	South Mahwah 69KV (L57)	Franklin Lakes	6	Wood & Steel				795 kCM ACSR			69		313,004	212,873	
7	Ringwood (L984)	West Milford	1	Underground				2500 kCM Copper			69			4,729,737	4,729,737
44	TOTAL		17		0	0	0						598,327	4,927,855	5,127,882

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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SUBSTATIONS

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

Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVa)			Capacity of Substation (In Service) (In MVa) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVa) (c)	Secondary Voltage (In MVa) (d)	Tertiary Voltage (In MVa) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVa) (k)
1	Allendale, Allendale	Distribution	Unattended	138.00	13.20		70	2	0			
2	Closter, Closter	Distribution	Unattended	69.00	13.20		70	2	0			
3	Cresskill, Cresskill	Distribution	Unattended	69.00	13.20		70	2	0			
4	Franklin Lakes, Franklin Lakes	Distribution	Unattended	69.00	13.20		50	2	0			
5	Summit Ave, Montvale	Distribution	Unattended	69.00	13.20		100	2	0			
6	Harings Corner, Old Tappan	Distribution	Unattended	69.00	13.20		50	2	0			
7	Harings Corner, Old Tappan	Transmission	Unattended	69.00	34.50		50	1	0			
8	Harings Corner, Old Tappan	Transmission	Unattended	138.00	69.00	13.20	175	1	0			
9	Montvale, Montvale	Distribution	Unattended	69.00	13.20		35	1	0			

10	Oakland, Oakland	Distribution	Unattended	69.00	13.20		70	2	0			
11	Ringwood, Ringwood	Distribution	Unattended	69.00	13.20		25	1	0			
12	South Mahwah 69kv, Mahwah	Distribution	Unattended	69.00	13.20		25	1	0			
13	South Mahwah 69kv, Mahwah	Transmission	Unattended	138.00	69.00	13.20	200	1	0			
14	South Mahwah 138kv, Mahwah	Distribution	Unattended	138.00	13.20		100	2	0			
15	South Mahwah 138kv, Mahwah	Transmission	Unattended	345.00	138.00		400	1	0			
16	Upper Saddle River, Upper Saddle River	Distribution	Unattended	69.00	13.20		70	2	0			
17	West Milford, West Milford	Distribution	Unattended	69.00	13.20		70	2	0			
18	Darlington, Ramsey	Distribution	Unattended	138.00	13.20		70	2	0			
19	Total											0

Name of Respondent: Rockland Electric Company	This report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: 04/18/2024	Year/Period of Report End of: 2023/ Q4
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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 Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)
1	Non-power Goods or Services Provided by Affiliated			
2	Administration Services	CECONY		12,433,086
3	Administration Services	CEI		887,709
19				
20	Non-power Goods or Services Provided for Affiliated			
21				
22				
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24				
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Supplemental Pages

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 2023/Q4
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INVESTMENT (ACCOUNT 123, 124 AND 136)

1. Report below investment in Accounts 123, *Investments in Associated Companies*, 124, *Other Investment*, and 136, *Temporary Cash Investments*

2. Provide a subheading for each account and list thereunder the information called for:

(a) Investment in Securities-List and describe each security owned, giving name of issuer, date acquired and date of maturity. For bond, also give principal amount, date of issue, maturity, and interest rate. For capital stock (including capital stock of respondent reacquired under a definite plan for resale pursuant to authorization by the Board of Directors, and included in Account 124, Other Investment) state number of shares, class, and series of stock. Minor investments may be grouped by classes. Investment included in Account 136, Temporary Cash Investment, also may be grouped by classes.

(b) Investment Advances-Report separately for each person or company the amount of loans or investment advances that are properly includable in Account 123. Include advance subject to current repayment in Account 145 and 146. With respect to each advance, show whether the advance is a note or open account.

Line No.	Description of Investment	Book Cost at Beginning of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote and explain difference)	Purchases or Additions During Year
	(a)	(c)	(d)
1			
2	<u>136 - Temporary Cash Investments</u>		
3	Orange and Rockland Utilities, Inc. (Parent)	27,750,000	219,400,000
4	Short-term notes		
5			
6	<u>123 - Investment In Subsidiaries</u>		
7	Investment In Subsidiary LLC	-	-
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40	Totals	27,750,000	219,400,000

Name of Respondent	This Report is:	Date of Report	Year of Report
Rockland Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2024	2023/Q4

INVESTMENT (ACCOUNT 123, 124 AND 136) (Continued)

List each note, giving date of issuance, maturity date, and specifying whether note is a renewal. Designate any advance due from officers directors, stockholders, or employees.

3. Designate with an asterisk in column (b) any securities, notes or accounts that were pledged, and in a footnote state the name of pledges and purpose of the pledge.

4. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and cite Commission, date of authorization, and case or docket number.

5. Report in column (h) interest and dividend revenues from investments including such revenues from securities disposed of during the year.

6. In column (i) report for each investment disposed of during the year the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including any dividend or interest adjustment includible in column (h).

Sales or Other Dispositions During Year	Principal Amount or No. of Shares at End of Year	Book Cost at End of Year (If book cost is different from cost to respondent, give cost to respondent in a footnote, and explain difference)	Revenue for Year	Gain or Loss from Investment Disposed of	Line No.
(e)	(f)	(g)	(h)	(i)	
230,025,000		17,125,000			1
					2
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230,025,000	-	17,125,000	-	-	39
					40

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 2023/Q4
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PRELIMINARY SURVEY AND INVESTIGATION CHARGES (Account 183)

1. Report below particulars (details) concerning the cost of plans, surveys, and investigation made for the purpose of determining the feasibility of project under contemplation. *Investigation Charges*, and Account 183.2, *Other Preliminary Survey and Investigation Charges*.

2. For gas companies, report separately amount included in Account 183.1 *Preliminary Natural Gas Survey and*

3. Minor items (less than \$250,000) may be grouped by classes.

Line No.	Description and Purpose of Project (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)
				Account Charged (d)	Amount (e)	
1	None					\$ -
2						
3						
4						
5						
6						
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43						
44	TOTAL	\$ -	\$ -		\$ -	\$ -

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 04/30/2024	Year of Report 2023/Q4
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**SECURITIES ISSUED OR ASSUMED AND
SECURITIES REFUNDED OR RETIRED DURING THE YEAR**

<p>1. Furnish a supplemental statement briefly describing security financing and refinancing transactions during the year and the accounting for the securities, discounts, premiums, expenses, and related gains or losses. Identify as to Commission authorization numbers and dates.</p> <p>2. Provide details showing the full accounting for the total principal amount, par value, or state value of each class and series of security issued, assumed, retired, or refunded and the accounting for premiums, discounts, expense, and gains or losses relating to the securities. Set forth the facts of the accounting clearly with regard to redemption premiums, unamortized discounts, expenses, and gain or losses relating to securities retired or refunded, including the accounting for such amounts carried in the respondent's accounts at the date of the refunding or refinancing transactions with respect to securities previously refunded or retired.</p>	<p>3. Include in the identification of each class and series of security, as appropriate, the interest or dividend rate, nominal date of issuance, maturity date, aggregate principal amount, par value or state value, and number of shares. Give also the issuance of redemption price and name of the principal underwriting firm through which the security transactions were consummated.</p> <p>4. Where the accounting for amount relating to securities refunded or retired is other than that specified in General Instruction 17 of the Uniform System of Account, cite the Commission authorization for the different accounting and state the accounting method.</p> <p>5. For securities assumed, give the name of the company for which the liability on the securities was assumed as well as details of the transactions whereby the respondent undertook to pay obligations of another company. If any unamortized discount, premiums, expenses, and gains or losses were taken over onto the respondent's books furnish details of these amounts with amounts relating to refunded securities clearly earmarked.</p>
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None

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 2023/Q4
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UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (ACCOUNTS 181,225,226)

<p>1. Report under separate subheadings for Unamortized Debt Expense, Unamortized Premium on Long-Term Debt and Unamortized Discount on Long-Term Debt details of expense, premium or discount applicable to each class and series of long-term debt.</p>	<p>2. Show premium amounts by enclosing the figures in parentheses.</p> <p>3. In column (b) show the principal amount of bonds or other long-term debt originally issued.</p> <p>4. In column (c) show the expense, premium or discount the respect to the amount of bonds or other long-term debt originally issued.</p>
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Line No.	Designation of Long-Term Debt (a)	Principal Amount of Debt Issued (b)	Total Expense Premium or Discount (c)	AMORTIZATION PERIOD	
				Date From (d)	Date To (e)
1	None				
2					
4			-		
5		-	-		
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11		-	-		
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Name of Respondent	This Report is:	Date of Report	Year of Report
Rockland Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2024	2023/Q4

UNAMORTIZED DEBT EXPENSE, PREMIUM AND DISCOUNT ON LONG-TERM DEBT (Acct. 181,225,226) (Cont.)

5. Furnish in a footnote 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.

6. Identify separately undisposed amount applicable to issues which were redeemed in prior years

7. Explain any debits and credits other than amortization debited to Account 428, *Amortization of Debt Discount and Expense*, or credited to Account 429, *Amortization of Premium on Debt-Credit*.

Balance at Beginning of Year (f)	Debits During Year (g)	Credit During Year (h)	Balance at End of Year (i)	Line No.
-	-	-	-	1
-	-	-	-	2
-	-	-	-	4
-	-	-	-	5
-	-	-	-	6
-	-	-	-	7
-	-	-	-	8
-	-	-	-	9
-	-	-	-	11
-	-	-	-	12
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Name of Respondent	This Report is:	Date of Report	Year of Report
Rockland Electric Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 4/30/2024	2023/Q4

UNAMORTIZED LOSS AND GAIN OF REACQUIRED DEBT (ACCOUNTS 189,257)

1. Report under separate subheadings for Unamortized Loss and Unamortized Gain on Reacquired Debt, details of gain and loss, including maturity date, on reacquisition applicable to each class and series of long-term debt. If gain or loss resulted from a refunding transaction, include also the maturity date of the new issue.

2. In column (c) show the principal amount of bonds or other long-term debt reacquired.

3. In column (d) show the net gain or net loss realized on each debt reacquisition as computed in accordance with general Instruction 18 of the Uniform Systems of Accounts

4. Show loss amounts by enclosing the figures in parentheses.

4. Explain in a footnote any debits and credits other than amortization debited to Account 428.1, *Amortization of Loss on Reacquired Debt*, or credited to Account 429.1, *Amortization of Gain on Reacquired Debt-Credit*.

Line No.	Designation of Long-Term Debt (a)	Date Reacquired (b)	Principal of Debt Reacquired (c)	Net Gain or Net Loss (d)	Balance at Beginning of Year (e)	Balance at End of Year (f)
1	None					
2						
6			-	-	-	-
7			-	-	-	-
8						
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Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 2023/Q4
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INCOME FROM UTILITY PLANT LEASED TO OTHERS (Account 412 and 413)

<p>1. Report below the following information with respect to utility property leased to other constituting an operating unit or system.</p> <p>2. For each lease, show: (1) name of lessee and description and location of the leased property; (2) revenues; (3) operating expenses classified as to operation, maintenance, depreciation, rents, amortization; and (4) net income from lease for year. Arrange amounts so that deductions appear as a</p>	<p>subtraction from revenues, and income as the remainder.</p> <p>3. Provide a subheading and total for each utility department in addition to a total for all utility departments.</p> <p>4. Furnish particulars (details) of the method of determining the annual rental for the property.</p> <p>5. Designate with an asterisk associated companies.</p>
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None

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 4/30/2024	Year of Report 2023/Q4
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CHARGES FOR OUTSIDE PROFESSIONAL AND OTHER CONSULTATIVE SERVICES

1. Report the information specified below for all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services. These services include rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered for the respondent under written or oral arrangement, for which aggregate payments were made during the year to any corporation, partnership, or organization of

any kind, or individual (other than for services as an employee or for payments made for medical and related services) amounting to more than \$250,000, including payments for legislative services, except those which should be reported in Account 426.4 *Expenditures for Certain Civic, Political and Related Activities*.

- (a) Name of person or organization rendering services
- (b) Total charges for the year

2. Designate associated companies with an asterisk in column (b).

Line No.	Description (a)	(b)	Amount (in dollars) (c)
1	N/A		
2			
3			
4			
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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) 4/30/2024	Year of Report 12/31/2023
Rockland Electric Company			

**UNDERGROUND TRANSMISSION SYSTEMS AND UNDERGROUND DISTRIBUTION SYSTEMS
CONDUIT, UNDERGROUND CABLE, AND SUBMARINE CABLE (Distribution System)**

- | | |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>1. Report below the information called for concerning conduit, underground cable, and submarine cable at end of year.</p> <p>2. Show separately the underground distribution system plant serving each large metropolitan area. Report in total by operating divisions the underground distribution systems not required to be reported separately.</p> <p>3. Designate underground systems, or important portions thereof, leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any underground system</p> | <p>operated under lease, give name of lessor, date and period of lease, and annual rent. For any system 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.</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Line No.	Designation of underground distribution system (a) {1}	Miles of Conduit Bank (all sizes and types) (b) {2}	UNDERGROUND CABLE		SUBMARINE CABLE
			Miles* (c) {3}	Oper. Voltage (d) {4}	Feet & Oper. Volt. (e)&(f) {5}
1	Distribution	129	835	n/a	n/a
2					
3	Tranmission	4	9	n/a	n/a
4					
5					
6					
7					
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Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/30/2024	Year of Report 12/31/2023
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**OVERHEAD DISTRIBUTION SYSTEMS
OVERHEAD TRANSMISSION SYSTEMS AND OVERHEAD DISTRIBUTION SYSTEMS**

- Report below information called for as at end of year, for each municipality or tax district.
- Municipalities are to be grouped under operating or commercial districts.
- Designate any overhead distribution system plant held under any title other than full ownership and in a footnote state the name of owner or co-owner of such plant, the nature of respondent's title, and percent ownership.

Line No.	MUNICIPALITY OR TAX DISTRICT (a)	MILES OF POLE LINE			WIRE MILES (e)	CABLE MILES (f)
		TOTAL (b)	ON PUBLIC WAYS (c)	ON PRIVATE R/W (d)		
1	DISTRIBUTION					
2	ALLENDALE	45	40	5	131	33
3	ALPINE	32	29	3	85	30
4	CLOSTER	60	56	4	186	17
5	CRESSKILL	44	41	3	140	19
6	DEMAREST	38	35	3	96	6
7	DUMONT	0	0	-	1	-
8	DUMONT HAYWORTH	12	12	0	21	0
9	FRANKLIN LAKES	92	79	13	273	115
10	HARRINGTON PARK	32	31	1	67	9
11	MAHWAH	139	113	26	418	183
12	MONTVALE	58	52	6	169	55
13	NORTHVALE	34	31	3	95	6
14	NORWOOD	35	34	2	97	20
15	OAKLAND	95	83	12	270	30
16	OLD TAPPAN	25	23	2	75	31
17	RAMSEY	88	77	11	279	69
18	RIVERVALE	1	1	0	0	0
19	ROCKLIEGH	10	9	1	25	2
20	SADDLE RIVER	31	26	5	74	27
21	UPPER S.RIV	70	63	7	200	38
22	WALDWICK	0	0	-	0	-
22	WYCOFF	62	57	5	179	25
23	x-RINGWOOD	78	61	17	243	40
24	x-WEST MILFORD	208	157	51	628	58
25	z-MONTAGUE	17	13	4	36	2
26	z-VERNON	8	7	1	13	0
27	z-WANTAGE	0	0	0	0	-
28	WEST HAVERSTRAW	-	-	-	-	-
29	WESTFALL	-	-	-	-	-
30	UNSPECIFIED	-	-	-	-	0
31						
32						
33						
34						
35						
36	TOTAL	1,317	1,131	186	3,801	816

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/30/2024	Year of Report 12/31/2023
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**OVERHEAD DISTRIBUTION SYSTEMS
OVERHEAD TRANSMISSION SYSTEMS AND OVERHEAD DISTRIBUTION SYSTEMS**

1. Report below information called for as at end of year, for each municipality or tax district.
2. Municipalities are to be grouped under operating or commercial districts.
3. Designate any overhead distribution system plant held under any title other than full ownership and in a footnote state the name of owner or co-owner of such plant, the nature of respondent's title, and percent ownership.

Line No.	MUNICIPALITY OR TAX DISTRICT (a)	MILES OF POLE LINE			WIRE MILES (e)	CABLE MILES (f)
		TOTAL (b)	ON PUBLIC WAYS (c)	ON PRIVATE R/W (d)		
1	TRANSMISSION					
2	62 CLOSTER	1	0	1	2	N/A
3	63 CRESSKILL	0	0	0	1	N/A
4	64 DEMAREST	1	0	1	2	N/A
5	65 F.LAKES	1	0	1	0	N/A
6	66 H.PARK	0	0	0	0	N/A
7	67 MAHWAH	2	0	2	28	N/A
8	70 MONTVALE	3	0	3	15	N/A
9	71 NORTHVALE	1	0	1	9	N/A
10	72 NORWOOD	1	0	1	7	N/A
11	74 OLD TAPPAN	2	0	2	15	N/A
12	76 RAMSEY	10	0	10	9	N/A
13	77 RIVERVALE	0	0	0	6	N/A
14	80 UPPER S.RIV	1	0	1	6	N/A
15	86 RINGWOOD	6	0	5	28	N/A
16	87 W.MILFORD	2	0	2	12	N/A
17	OAKLAND	0	0	0	0	0
18	ALLENDALE	0	0	0	0	N/A
19		0	0	0	0	0
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43	TOTAL	32	1	31	140	-

Name of Respondent Rockland Electric Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report: (Mo, Da, Yr) 4/30/2024	Year of Report 12/31/2023
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STREET LIGHTING AND SIGNAL SYSTEMS

1. Report below the information called for concerning street lighting and signal systems owned or leased at end of year.
2. Designate any street lighting and signal system plant held under any title other than full ownership and, in a footnote, state the names of owner or co-owner of such plant, the nature of respondent's title, and percent ownership.

Line No.	Item (a)	TOTAL (b)	STREET LIGHT SYSTEM			SIGNAL AND TRAFFIC SYSTEMS (f) & (g)
			FILAMENT (c)	MERCURY (d)	FLUORESCENT (e)	
1	OVERHEAD STREET LIGHTING	9,454	n/a	n/a	n/a	n/a
2	UNDERGROUND STREET LIGHTING	4,254	n/a	n/a	n/a	n/a
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**RECONCILIATION BETWEEN FERC AND STOCKHOLDER'S
ANNUAL REPORT (Continued)
(\$000s)**

Note: A reconciliation between the SEC and FERC is only necessary if the net income difference is greater than .05%.

Line No.	Description	FERC USOA	Adjustments	Footnote Ref	SEC Basis	Subsidiaries	Consolidations Eliminations	Footnote Ref	SEC Consolidated
1	Balance Sheet								
2	<u>Assets</u>								
3	Total Net Utility Plant	442,424	\$4,038	(A)	446,462		-	(J)	\$446,462
4									
5									
6									
7	Other Property & Investments	-	-	(B)	-		-	(K)	-
8									
9									
10									
11	Current Assets	65,464	2,486	(C)	67,950		-	(M)	67,950
12									
13									
14									
15	Deferred Debits	42,184	(20,973)	(D)	21,211		-	(N)	21,211
16									
17									
18									
19									
20	Total	\$550,071	(\$14,448)		\$535,623	-	\$0		\$535,623
21	<u>Liabilities & Capital</u>								
22	Proprietary Capital	406,827	(\$2,596)	(E)	404,231		\$0	(O)	404,231
23									
24									
25									
26	Long Term Debt	-	-	(F)	-		-	(P)	-
27									
28									
29									
30	Other Noncurrent Liabilities	30	0	(G)	30		-	(Q)	30
31									
32									
33									
34	Current & Accrued Liabilities	27,443	11,971	(H)	39,414		-	(R)	39,414
35									
36									
37									
38	Deferred Credits	115,772	(23,824)	(I)	91,948		-	(S)	91,948
39									
40									
41									
42									
43	Total	\$550,071	(\$14,448)		\$535,623	\$0	\$0		\$535,623

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

(A) GAAP requires that amounts collected through customer rates as a component of depreciation expense for future costs of removal for property be classified as a regulatory liability on the balance sheet. Such amounts are included in accumulated depreciation under FERC USOA	4,118
Operating Leases mapped to Current Assets under SEC but Other Deferred Debits under FERC	(80)
Rounding	—
	4,038
(B) Long Term Derivatives in Noncurrent Assets Under SEC, but Property and Investments under FERC	-
(C) Cash Overdraft	41
Recoverable Energy Costs in Current Assets under SEC, but Other Deferred Debits under FERC	2,921
Conservation Incentive Program in Other Assets under SEC but Other Regulatory Assets under FERC	3,134
Accumulated Deferred Income Taxes 1900 netted for SEC reporting	-
FERC Unbilled and Transmission Revenue	(3,611)
Rounding	1
	2,486
(D) Deferred Derivative Losses in Current Assets under SEC, but Other Deferred Debits under FERC	-
Recoverable Energy Costs in Current Assets under SEC, but Other Deferred Debits under FERC	(2,921)
Accumulated Deferred Income Taxes (1900 & 2830) are netted for SEC reporting	(14,626)
Netting of Recoverable Energy Costs for SEC, presented gross under FERC	(47)
Long Term Derivatives in Noncurrent Assets Under SEC, but Property and Investments under FERC	-
Operating Leases mapped to Current Assets under SEC but Other Deferred Debits under FERC	80
Conservation Incentive Program (CIP) in Other Assets under SEC but Other Regulatory Assets under FERC	(3,134)
Customer Advances in OWIP under Other Assets under SEC, but Other Deferred Credits under FERC	(324)
Misc and rounding	(1)
	(20,973)
	-
	-

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

(E) No difference	
(F) No Difference	
(G)	
(H) Disbursement Accounts- Cash Overdraft	41
Refundable Energy Costs reported as Current Reg. Liabilities under SEC and under Other Reg. Liabilities under FERC	12,532
Derivative Liabilities reported as Current Reg. Liabilities under SEC and under Other Reg. Liabilities under FERC	405
Accumulated Deferred Income Taxes (1900 & 2830) are netted for SEC reporting	-
Accrued Taxes reported in Deferred Taxes under SEC but Current Liabilities under FERC	(1,015)
CIP- Interest reported reported as Current Reg. Liabilities under SEC and under Other Reg. Liabilities under FERC	8
Rounding	-
	11,971
(I) Exclusion of RECO ARO accumulated depreciation	4,118
Refundable Energy Costs - Current reported as Current Liabilities under SEC, but Deferred Credits under FERC	(12,532)
Accumulated Deferred FIT mapped to Deferred Inc Tax Credits under SEC but under Regulatory Assets under FERC	
Netting of Recoverable Energy Costs for SEC, presented gross under FERC	(47)
Derivative Liabilities mapped to Current Reg. Liab. under SEC and Other Reg. Liab. Under FERC	(405)
Accumulated Deferred Income Taxes (1900 & 2830) are netted for SEC reporting	(14,626)
Accumulated Deferred Income Taxes (1900 & 2830) are netted for SEC reporting	
Customer Advances in OWIP under Other Assets under SEC, but Other Deferred Credits under FERC	(324)
Accrued Taxes reported in Deferred Taxes under SEC but Current Liabilities under FERC	-
CIP- Interest reported reported as Current Reg. Liabilities under SEC and under Other Reg. Liabilities under FERC	(8)
Misc and rounding	-
	(23,824)
(J) No Difference	-
(K) No Difference	-
(M) No Difference	-
(N) No Difference	-
(O) No Difference	-
(P) No Difference	-
(Q) No Difference	-
(R) No Difference	-

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

Note: A reconciliation between the SEC and FERC is only necessary if the net income difference is greater than .05%.

Line No.	Description	FERC USOA	Adjustments	Footnote Ref	SEC Basis	Subsidiaries	Consolidations Eliminations	Footnote Ref	SEC Consolidated
1	Income Statement								
2	<u>Operating Revenues</u>	\$211,717	(\$3,611)	(A)	\$208,106			(F)	208,106
3									
4									
5									
6	<u>Operating Expenses</u>	\$187,486	(\$1,383)	(B)	\$186,103			(G)	\$186,103
7									
8									
9									
10	<u>Other Income and Deductions</u>	\$1,409	\$7,673	(C)	\$9,082			(H)	\$9,082
11									
12									
13									
14	<u>Interest Charges</u>	(\$391)	\$0	(D)	(\$391)			(I)	(\$391)
15									
16									
17									
18	<u>Income Taxes</u>	\$65	\$8,041	(E)	\$8,106			(J)	\$8,106
19									
20									
21									
22									
23									
24									
25	Net Income	\$25,966	(\$2,596)		\$23,370	\$0	\$0		\$23,370

FOOTNOTES

(A) Difference due to unbilled revenue	(3,611)
(B) Non-service Pension & OPEB Costs classified as Operating Expenses for FERC & Other Deductions under SEC Federal/States income tax are part of Operating expenses per FERC and Income taxes in SEC	7,694 (8,061) <u>(1,016)</u> (1,383)
(C) Non-service Pension & OPEB Costs classified as Operating Expenses for FERC & Other Deductions under SEC Other tax expense reported as income tax in SEC, but other income and deductions in FERC	7,694 <u>(20)</u> 7,674
(D) No Difference	-
(E) Federal/States income tax are part of Operating expenses per FERC and Income taxes in SEC Other tax expense reported as income tax in SEC, but other income and deductions in FERC	8,061 (20) <u>8,041</u>
(F) No difference	
(G) No difference	
(H) No difference	
(I) No difference	
(J) No difference	

ROCKLAND ELECTRIC COMPANY

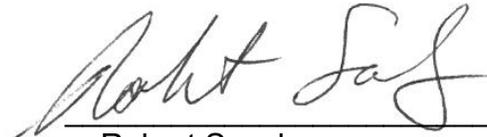
Certificate

I, Robert Sanchez, the Chief Executive Officer of Rockland Electric Company ("RECO"), an indirect wholly owned subsidiary of Consolidated Edison, Inc. ("CEI"), do hereby certify:

(a) As required by New Jersey Administrative Code 14:4-4A.3, that as of December 31, 2023, the aggregate assets of all "non-utility associates" of RECO do not exceed 25 percent of the aggregate assets of all "public utilities" and "utility associates" of RECO.

(b) This certification has been authorized by RECO's Board of Directors by unanimous written consent, dated April 25, 2007.

IN WITNESS WHEREOF, I have hereunto set my hand this 28th day of March, 2024.



Robert Sanchez

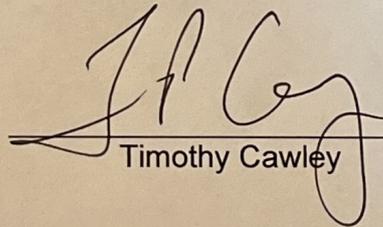
CONSOLIDATED EDISON, INC.

CERTIFICATE

I, Timothy Cawley, the Chief Executive Officer of Consolidated Edison, Inc. ("CEI"), do hereby certify:

- (a) As required by New Jersey Administrative Code 14:4-4A.3, that as of December 31, 2023, the aggregate assets of all "non-utility associates" of CEI do not exceed 25 percent of the aggregate assets of all "public utilities" and "utility associates" of CEI.
- (b) This certification has been authorized by CEI's Board of Directors at a meeting duly called and held on April 19, 2007.

IN WITNESS WHEREOF, I have hereunto set my hand this 2nd day of April 2024.

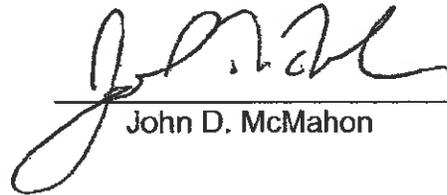

Timothy Cawley

**UNANIMOUS WRITTEN CONSENT
OF DIRECTORS OF
ROCKLAND ELECTRIC COMPANY**

The undersigned, being the sole director of ROCKLAND ELECTRIC COMPANY, a New Jersey corporation (the "Company"), by this written consent pursuant to pursuant to Section 14A:6-7.1(5) of the New Jersey Business Corporation Act hereby adopts the following resolution:

RESOLVED, That the Company's Chief Executive Officer be, and hereby is, authorized to annually provide to the New Jersey Board of Public Utilities ("NJBPU") his certification under the NJBPU's Public Utility Holding Company Standards (Section 14:4-4A.3(c) of the New Jersey Administrative Code) to the effect that that as of December 31st of the previous year, the aggregate assets of all "non-utility associates" of RECO do not exceed 25 percent of the aggregate assets of all "public utilities" and "utility associates" of RECO.

IN WITNESS WHEREOF, the undersigned have executed this consent as of April 25, 2007.



John D. McMahon

CONSOLIDATED EDISON, INC.

List of Subsidiaries

Consolidated Edison, Inc. (“CEI”) is a public utility holding company. CEI’s direct and indirect subsidiaries are listed below. Rockland Electric Company is an indirect wholly owned subsidiary of CEI. On December 31, 2023, CEI’s total assets were \$66,359,585,012. All of the subsidiaries are public utilities or utility associates as defined in Subchapter 4A of Title 14 of the New Jersey Administrative Code, with the exception of Davids Island Development Corp, Clove Development Corporation, and Orange & Rockland Development, Inc., whose assets totaled \$24,317,670 on December 31, 2023, and which are non-utility associates (as defined in such Subchapter). Based on the foregoing, the assets of the non-utility associates constitute less than one tenth of one percent of the total assets of CEI’s public utilities and utility associates. Please note that because of inter-company consolidations, the sum of the subsidiaries’ total assets will not equal CEI’s total assets.

2023 NJBPU Subsidiary Filing

<u>Company</u>	<u>2023 Total Assets</u>
Consolidated Edison, Inc.	22,716,014,684
Consolidated Edison Company of New York, Inc.	61,599,678,452
Orange and Rockland Utilities, Inc.	3,702,907,495
Con Edison Transmission, Inc.	413,796,670
Con Edison Clean Energy Businesses, Inc.	0
Consolidated Con Edison Holdings Inc	172,185,356
Corporate Eliminations	(22,244,997,644)
	66,359,585,012

<u>Non-Utility Associated</u>	<u>2023 Total Assets</u>
Clove Development Corporation	23,874,743
Orange & Rockland Development, Inc.	434,043
David's Island Development Corp.	8,883
	24,317,670

* Please note that because of inter-company consolidations, the sum of the subsidiaries' total assets will not equal CEI's total assets.

2023 NJBPU Subsidiary Filing

Subsidiaries	Parent Company	Classification	Sub-Classification	2023 Total Assets
Consolidated Edison Company of New York, Inc.	Consolidated Edison Company of New York, Inc.	Utility	Electric/Gas/Steam	61,599,678,452
Davids Island Development Corp.	Consolidated Edison Company of New York, Inc.	Utility	Electric/Gas/Steam	8,883
Corporate Eliminations	Consolidated Edison Company of New York, Inc.	Utility	Corporate Eliminations	(8,883)
Total Consolidated Edison Company of New York, Inc.				61,599,678,452
Orange and Rockland Utilities, Inc.	Orange and Rockland Utilities, Inc.	Utility	Electric/Gas	3,605,391,709
Rockland Electric Company	Orange and Rockland Utilities, Inc.	Utility	Electric/Gas	535,622,785
Corporate Eliminations	Orange and Rockland Utilities, Inc.	Utility	Corporate Eliminations	(462,415,786)
Total Orange and Rockland Utilities, Inc. - Utility				3,678,598,709
Orange and Rockland Utilities, Inc.	Orange and Rockland Utilities, Inc.	Utility	Gas	24,698,308
Total Honeoye Storage Corporation. - Utility				24,698,308

2023 NJBPU Subsidiary Filing

Subsidiaries	Parent Company	Classification	Sub-Classification	2023 Total Assets
Consolidated Edison, Inc.	Consolidated Edison, Inc.	Non-Utility	Holding Company	22,716,014,684
			Total Consolidated Edison, Inc.	22,716,014,684
Corporate Eliminations	Consolidated Edison, Inc.	Non-Utility	Corporate Eliminations	(22,244,997,644)
			Total Corporate Eliminations	(22,244,997,644)
Total Con Edison Clean Energy Businesses, Inc.	Consolidated Edison, Inc.	<u>Non-Utility</u>	Total Con Edison Clean Energy Businesses, Inc.	0
Con Edison Transmission, Inc.	Con Edison Transmission, Inc.	Non-Utility	Investments	496,627,270
Consolidated Edison Transmission, LLC	Con Edison Transmission, Inc.	Non-Utility	LLC Organization	222,498,553
Corporate Eliminations	Con Edison Transmission, Inc.	Non-Utility	Corporate Eliminations	(491,406,665)
Con Edison Gas Pipeline and Storage, LLC	Con Edison Transmission, Inc.	Non-Utility	LLC Organization	169,857,808
Corporate Eliminations	Con Edison Gas Pipeline and Storage, LLC	Non-Utility	Corporate Eliminations	(21,489,405)
Con Edison Gas Pipeline and Storage Northeast, LLC	Con Edison Gas Pipeline and Storage, LLC	Non-Utility	LLC Organization	12,690,718
Con Edison Honeoye, LLC	Con Edison Gas Pipeline and Storage, LLC	Non-Utility	LLC Organization	12,795,141
Corporate Eliminations	Con Edison Honeoye, LLC	Non-Utility	Corporate Eliminations	(12,475,058)
			Total Con Edison Transmission, Inc.	389,098,362
Clove Development Corporation	Orange and Rockland Utilities, Inc.	Non-Utility	Real Estate Sales	23,874,743
Orange & Rockland Development, Inc.	Orange and Rockland Utilities, Inc.	Non-Utility	Real Estate Development	434,043
			Total Orange and Rockland Utilities, Inc. - Non-Utility	24,308,786
CEHI Consolidating Entity	Consolidated Con Edison Holdings Inc	Non-Utility	Corporate Eliminations	(6,361,537)
Con Edison Holdings, Inc	Consolidated Con Edison Holdings Inc	Non-Utility	Investments	15,747,871
CED Broken Bow II Holdings, LLC	Consolidated Con Edison Holdings Inc	Non-Utility	Investments	162,799,022
			Total Consolidated Con Edison Holdings Inc. - Non-Utility	172,185,356