1. With respect to Empire’s response to TFR Question 36, please provide the following:
	1. A description of the GL Account labeled 106100 Electric Plant CCNC, including the types of additions that would be included in this account.

*Response: The GL Account 106100 Electric Plant CCNC includes the total of the balances of electric plant work orders which have been completed and placed in service but have not been classified for transfer to the detailed electric accounts. The types of additions included in this account would be plant added on completed electric work orders which have not yet been unitized by plant account.*

* 1. For the additions that are included under “GL 101100 Property under Capital Lease”, please
		1. Identify the FERC account to which the related capital lease payments have been recorded;

*Response: Capital lease payments are debited to Account 243000, short term capital lease liability, and Account 431200, interest expense.*

* + 1. provide the amount of the related capital lease payments for 2014;

*Response: Account 243000 $268,000.33*

 *Account 431200 $278,679.71*

* + 1. indicate whether these capital lease payments were included in the 2015 TFR Update;

*Response: These capital lease payments were not included in the 2015 TFR Update.*

* + 1. if these capital lease payments have been included in the 2015 TFR Update, provide the amount included and identify where in the 2015 TFR Update these amounts have been included; and
		2. identify the total amount of capital lease related plant included in the ending year general plant in service balance of $78,344,767 shown in the 2015 TFR Update (see Appendix A, line 21), the amount of the related capital lease payments for 2014, where in the 2015 TFR Update the capital lease payments were included, and the amount so included.

*Response: There is no capital lease plant included in the ending year general plant in service balance of $78,344,767 shown in the 2015 TFR Update.*

1. With respect to the end of year intangible plant in service balance of $41,168,052 included in the 2015 TFR Update (see Appendix A, line 22), please provide the following:
	1. Identify the amount of capital lease related plant included in this ending year intangible plant in service balance, if any,
	2. Identify the amount of related capital lease payments for 2014 and the FERC account to which such amounts have been recorded, and
	3. Identify where in the 2015 TFR Update the capital lease payments were included, and the amount so included.

*Response: There is no capital lease plant included in the end of year intangible plant in service balance of $41,168,052.*

Provided by Karen Heady