

6.10.9.2.1 NextEra Energy Transmission New York, Inc. Formula Rate Template

Rate Formula Template
Utilizing FERC Form 1 Data

Projected Annual Transmission Revenue Requirement
For the 12 months ended 12/31/2021

Appendix A	Main body of the Formula Rate
Attachment 1	Detail of the Revenue Credits
Attachment 2	Monthly Plant and Accumulated Depreciation balances
Attachment 3	Cost Support Detail
Attachment 4	Calculations showing the revenue requirement by Investment, including any Incentives,
Attachment 5	True-Up calculations
Attachment 6a-6e	Detail of the Accumulated Deferred Income Tax Balances
Attachment 7	Depreciation Rates
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Formula Rate - Non-Levelized

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Line No.		(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (page 3, line 75)		12 months	<u>\$ 137,463</u>
REVENUE CREDITS		<u>Total</u>	<u>Allocator</u>	
2	Total Revenue Credits Attachment 1, line 6	-	TP 1.00	-
3	Net Revenue Requirement (line 1 minus line 2)			137,463
4	True-up Adjustment (Attachment 5, line 3, col. G)	-	DA 1.00	-
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)			<u>\$ 137,463</u>

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2021

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Line No.	(1) RATE BASE:	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
6	GROSS PLANT IN SERVICE (Note M)				
6	Production	(Attach 2, line 75)	-	NA	-
7	Transmission	(Attach 2, line 15)	1,407,771	TP	1.00 1,407,771
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 + 60)	31,405	W/S	1.00 31,405
10	TOTAL GROSS PLANT (sum lines 6-9)	(If line 7>0, GP= line 10 column 5 / line 10 column 3. If line 7=0, GP=0)	1,439,176	GP=	1.00 1,439,176
11	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
12	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	3,704	TP	1.00 3,704
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 + 136)	136	W/S	1.00 136
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		3,840		3,840
17	NET PLANT IN SERVICE				
18	Production	(line 6- line 12)	-		-
19	Transmission	(line 7- line 13)	1,404,067		1,404,067
20	Distribution	(line 8- line 14)	-		-
21	General & Intangible	(line 9- line 15)	31,269		31,269
22	TOTAL NET PLANT (sum lines 18-21)	(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	1,435,336	NP=	1.00 1,435,336
23	ADJUSTMENTS TO RATE BASE (Note A)				
24	ADIT	(Attach 6a proj., line 8, Column E or Attach 6e True-up - line	(137)	TP	1.00 (137)
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.00 -
26	CWIP	(Attach 8, line 8, col.u)	-	DA	1.00 -
27	Unfunded Reserves (enter negative)	(Attach 3, line 170a, col. h) (Note O)	-	DA	1.00 -
28	Unamortized Regulatory Assets	(Attach 8, line 2, col. y) (Note L)	-	DA	1.00 -
29	Unamortized Abandoned Plant	(Attach 8, line 4, col. y) (Note K)	-	DA	1.00 -
30	TOTAL ADJUSTMENTS (sum lines 24-29)		(137)		(137)
31	LAND HELD FOR FUTURE USE	(Attach 8, line 6, column q)	-	TP	1.00 -
32	WORKING CAPITAL (Note C)				
33	CWC	(1/8 * (Line 45 less Line 44b)	-		-
34	Materials & Supplies (Note B)	(Attach 3, line 189, column C)	-	TP	1.00 -
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170, column B)	-	GP	1.00 -
36	TOTAL WORKING CAPITAL (sum lines 33-35)		-		-
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>1,435,199</u>		<u>1,435,199</u>

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	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
38	O&M				
39	Transmission	321.112.b	-	TP=	1.00
40	Less Account 565	321.96.b	-	TP=	1.00
41	A&G	323.197.b	-	W/S	1.00
42	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 3, line 171, column A)	-	DA	1.00
43	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 3, line 172, column C)	-	TP=	1.00
44	PBOP expense adjustment	(Attach 3, line 197, col. b)	-	TP=	1.00
44a	Less Account 566	321.97.b	-	DA	1.00
44b	Amortization of Regulatory Assets	(Attach 8, line 2, column h)	-	DA	1.00
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)	-	DA	1.00
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)		-		-
46	DEPRECIATION EXPENSE				
47	Transmission	336.7.f (Note M)	48,152	TP	1.00
48	General and Intangible	336.1.f + 336.10.f (Note M)	1,771	W/S	1.00
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	1.00
50	TOTAL DEPRECIATION (Sum lines 47-49)		49,922		49,922
51	TAXES OTHER THAN INCOME TAXES (Note E)				
52	LABOR RELATED				
53	Payroll	263__i (enter FN1 line #)	-	W/S	1.00
54	Highway and vehicle	263__i (enter FN1 line #)	-	W/S	1.00
55	PLANT RELATED				
56	Property	263__i (enter FN1 line #)	-	GP	1.00
57	Gross Receipts	263__i (enter FN1 line #)	-	NA	-
58	Other	263__i (enter FN1 line #)	-	GP	1.00
59	TOTAL OTHER TAXES (sum lines 53-58)		-		-
60	INCOME TAXES	(Note F)			
61	$T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT})\} / (1 - \text{SIT} * \text{FIT} * p)\} =$		26.14%		
62	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$		25.87%		
63	where WCLTD=(line 92) and R= (line 95)				
64	and FIT, SIT, p, & n are as given in footnote F.				
65	$1 / (1 - T) = (T \text{ from line 61})$		1.3538		
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-		
67	Permanent Differences Tax Adjustment	(Attach 3, line 173a * line 65)	(49,115)	NP	1.00
68	Income Tax Calculation = line 62 * line 72		25,972		
69	ITC adjustment (line 65 * line 66)		-	NP	1.00
70	Total Income Taxes	(Sum lines 67 to 69)	(23,144)		(23,144)
71	RETURN				
72	[Rate Base (line 37) * Rate of Return (line 95)]		100,385	NA	
73	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 70, 72)		127,164		127,164
74	Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 67, cols. h, j & less p)		10,299	DA	1.00
75	Total Revenue Requirement (sum lines 73 & 74)		137,463		137,463

Formula Rate - Non-Levelized

Rate Formula Template
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For the 12 months ended 12/31/2021

NextEra Energy Transmission New York, Inc. Formula Rate Template
SUPPORTING CALCULATIONS AND NOTES

76 TRANSMISSION PLANT INCLUDED IN ISO RATES

77	Total transmission plant (line 7, column 3)				1,407,771
78	Less transmission plant excluded from ISO rates (Note H)	(Attachment 3, line 175)			-
79	Less transmission plant included in OATT Ancillary Services (Note H)	(Attachment 3, line 175)			-
80	Transmission plant included in ISO rates (line 77 less lines 78 & 79)				1,407,771

81 Percentage of transmission plant included in ISO Rates (line 80 divided by line 77) [If line 77 equal zero, enter 1) TP= 1.00

82 WAGES & SALARY ALLOCATOR (W&S) (Note I)

	Form 1 Reference	\$	TP	Allocation		
84	Production	354.20.b	-	-	-	
85	Transmission	354.21.b	-	1.00	-	
86	Distribution	354.23.b	-	-	-	W&S Allocator
87	Other	354.24,25,26.b	-	-	-	(\$ / Allocation)
88	Total (sum lines 84-87) [TP equals 1 if there are no wages & salaries]		-	-	-	= 1.00 = WS

89 RETURN (R) (Note J)

		\$	%	Cost	Weighted
92	Long Term Debt (Attach 3, lines 203 & 224) (Note G)	44,422,700	47%	4.00%	1.88% =WCLTD
93	Preferred Stock (Attachment 3, lines 205 & 227)	-	0%	0.00%	0.00%
94	Common Stock (Attachment 3, line 211)	50,093,683	53%	9.65%	5.11%
95	Total (sum lines 92-94)	94,516,383			6.99% =R

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments

	Source of Total Column	(a) Non-incentive Investments from Attachment 4 (Note N)	(b) Incentive Investments from Attachment 4 (Note N)	(c) Total
96	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	(137)	1,435,336	1,435,199
97	CWIP in Rate Base (Line 26)	-	-	-
98	Unamortized Abandoned Plant (Line 29)	-	-	-
99	Project Specific Regulatory Assets (Line 28)	-	-	-
100	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments	-	-	1,435,199
101	Return and Taxes (Lines 69 & 71)			77,241
102	Total Revenue Credits			-
103	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			5.38%

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2021

NextEra Energy Transmission New York, Inc. Formula Rate Template

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note
Letter

- A** The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B** Identified in Form 1 as being only transmission related.
- C** Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission minus the amortization of any Regulatory Asset. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D** Line 42 removes EPRI Annual Membership Dues listed in Form 1 at 353...f (enter FN1 line #), any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h
Line 42 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
Line 42 removes all EEI and EPRI research, development and demonstration expenses and NEET NY will not participate in EEI or EPRI.
Line 43 reflects all Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h
Line 39 or Line 41 and thus Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
- E** Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F** The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (266.8.f) multiplied by (1/1-T). Excess Deferred Income Taxes reduce income tax expense by the amount of the expense multiplied by (1/1-T).
- | | | | |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 21.00% | |
| | SIT= | 6.50% | (State Income Tax Rate or Composite SIT from Attach 3) |
| | p = | - | (percent of federal income tax deductible for state purposes) |
- For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G** Prior to obtaining any debt, the cost of debt will be LIBOR plus 1.5%. Once any debt is obtained, the formula will use the actual cost of debt determined in Attachment 3. The capital structure will be 60% equity and 40% debt until NextEra Energy Transmission New York, Inc.'s first transmission project enters service, after which the capital structure will be the actual capital structure. LIBOR refers to the London Inter Bank Offer Rate from the Federal Reserve Bank of St. Louis's <https://fred.stlouisfed.org/>. The capital structure and cost of debt will be the weighted for the year if the first debt is obtained or first project is placed into service midyear using the weighting set forth in Note G.
- H** Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I** Enter dollar amounts
- J** ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
- K** Recovery of Regulatory Assets is permitted only for pre-commercial expenses incurred prior to the date when NEET New York may first recover costs under the NYISO Tariff, as authorized by the Commission. Recovery of any other regulatory assets (e.g., project specific) requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- L** Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28
Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers
- M** Balances exclude Asset Retirement Costs
- N** Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives
- O** Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.

Attachment 1 - Revenue Credit Workpaper*
NextEra Energy Transmission New York, Inc. Formula Rate Template

Account 454 - Rent from Electric Property (300.19.b)	Notes 1 & 3	
1 Rent from FERC Form No. 1		-
Account 456 (including 456.1) (300.21.b and 300.22.b)	Notes 1 & 3	
2 Other Electric Revenues (Note 2)		-
3 Professional Services		-
4 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5 Rent or Attachment Fees associated with Transmission Facilities		-
6 Total Revenue Credits	Sum lines 2-5 + line 1	-

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454, 456, and 456.1 Revenues must be itemized below and tie to FERC Form No. 1 cites set forth below.

<u>Line No.</u>		<u>TOTAL</u>	<u>NY-ISO</u>	<u>Other 1</u>	<u>Other 2</u>
1	Accounts 456 and 456.1 (300.21.b plus 300.22.b)	-	-	-	-
1a		-	-	-	-
...		-	-	-	-
1x		-	-	-	-
2		-	-	-	-
3	Total	-	-	-	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	-	-	-	-
7	Prior Period Adjustments	-	-	-	-
8	Total (must tie to 300.21.b plus 300.22.b)	-	-	-	-
9	Account 454 (300.19.b)	\$			
9a		-			
9b		-			
9c		-			
9d		-			
9e		-			
9f		-			
9g		-			
...		-			
9x		-			
10	Total (must tie to 300.19.b)	-			

Attachment 2 - Cost Support
NextEra Energy Transmission New York, Inc. Formula Rate Template

Plant in Service Worksheet

1	<u>Calculation of Transmission Plant In Service</u>	Source (Less ARO, see N	Year	Balance
2	December	p206.58.b	2020	-
3	January	company records	2021	-
4	February	company records	2021	-
5	March	company records	2021	-
6	April	company records	2021	-
7	May	company records	2021	-
8	June	company records	2021	-
9	July	company records	2021	-
10	August	company records	2021	-
11	September	company records	2021	-
12	October	company records	2021	-
13	November	company records	2021	-
14	December	p207.58.g	2021	18,301,019
15	Transmission Plant In Service	(sum lines 2-14) /13		1,407,771
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2020	-
18	January	company records	2021	-
19	February	company records	2021	-
20	March	company records	2021	-
21	April	company records	2021	-
22	May	company records	2021	-
23	June	company records	2021	-
24	July	company records	2021	-
25	August	company records	2021	-
26	September	company records	2021	-
27	October	company records	2021	-
28	November	company records	2021	-
29	December	p207.75.g	2021	-
30	Distribution Plant In Service	(sum lines 17-29) /13		-

31	Calculation of Intangible Plant In Service	Source (Less ARO, see Note M)		
32	December	p204.5.b	2020	-
33	January	company records	2021	-
34	February	company records	2021	-
35	March	company records	2021	-
36	April	company records	2021	-
37	May	company records	2021	-
38	June	company records	2021	-
39	July	company records	2021	-
40	August	company records	2021	-
41	September	company records	2021	-
42	October	company records	2021	-
43	November	company records	2021	-
44	December	p205.5.g	2021	-
45	Intangible Plant In Service	(sum lines 32-44) /13		-
46	Calculation of General Plant In Service	Source (Less ARO, see Note M)		
47	December	p206.99.b	2020	-
48	January	company records	2021	-
49	February	company records	2021	-
50	March	company records	2021	-
51	April	company records	2021	-
52	May	company records	2021	-
53	June	company records	2021	-
54	July	company records	2021	-
55	August	company records	2021	-
56	September	company records	2021	-
57	October	company records	2021	-
58	November	company records	2021	-
59	December	p207.99.g	2021	408,267
60	General Plant In Service	(sum lines 47-59) /13		31,405

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2020	-
63	January	company records	2021	-
64	February	company records	2021	-
65	March	company records	2021	-
66	April	company records	2021	-
67	May	company records	2021	-
68	June	company records	2021	-
69	July	company records	2021	-
70	August	company records	2021	-
71	September	company records	2021	-
72	October	company records	2021	-
73	November	company records	2021	-
74	December	p205.46.g	2021	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		1,439,176

Accumulated Depreciation Worksheet

Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions

77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source (Less ARO, see N	Year	Balance
78	December	Prior year p219.25.c	2020	-
79	January	company records	2021	-
80	February	company records	2021	-
81	March	company records	2021	-
82	April	company records	2021	-
83	May	company records	2021	-
84	June	company records	2021	-
85	July	company records	2021	-
86	August	company records	2021	-
87	September	company records	2021	-
88	October	company records	2021	-
89	November	company records	2021	-
90	December	p219.25.c	2021	48,152
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		3,704

92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.c	2020	-
94	January	company records	2021	-
95	February	company records	2021	-
96	March	company records	2021	-
97	April	company records	2021	-
98	May	company records	2021	-
99	June	company records	2021	-
100	July	company records	2021	-
101	August	company records	2021	-
102	September	company records	2021	-
103	October	company records	2021	-
104	November	company records	2021	-
105	December	p219.26.c	2021	-
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13		-
107	<u>Calculation of Intangible Accumulated Amortization</u>	Source (Less ARO, see Note M)		
108	December	Prior year p200.21.c	2020	-
109	January	company records	2021	-
110	February	company records	2021	-
111	March	company records	2021	-
112	April	company records	2021	-
113	May	company records	2021	-
114	June	company records	2021	-
115	July	company records	2021	-
116	August	company records	2021	-
117	September	company records	2021	-
118	October	company records	2021	-
119	November	company records	2021	-
120	December	p200.21.c	2021	-
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		-

122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.c	2020	-
124	January	company records	2021	-
125	February	company records	2021	-
126	March	company records	2021	-
127	April	company records	2021	-
128	May	company records	2021	-
129	June	company records	2021	-
130	July	company records	2021	-
131	August	company records	2021	-
132	September	company records	2021	-
133	October	company records	2021	-
134	November	company records	2021	-
135	December	p219.28.c	2021	1,771
136	Accumulated General Depreciation	(sum lines 123-135) /13		136
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
138	December	p219.20.c to 24.c (prior ye	2020	-
139	January	company records	2021	-
140	February	company records	2021	-
141	March	company records	2021	-
142	April	company records	2021	-
143	May	company records	2021	-
144	June	company records	2021	-
145	July	company records	2021	-
146	August	company records	2021	-
147	September	company records	2021	-
148	October	company records	2021	-
149	November	company records	2021	-
150	December	p219.20.c to 24.c	2021	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		3,840

Attachment 3 - Cost Support
NextEra Energy Transmission New York, Inc. Formula Rate Template

				Details
Numbering continues from Attachment 2		Beginning of Year	End of Year	Average Balance
153	Account No. 255 (enter negative)	267.8.h	-	-
154	Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period)	Attachment 8, line 4, col. (v)		-
155	Amortization of Abandoned Plant	Attachment 8, line 4, col. (h)		Amortization Expense -
156	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)	A	B	
		Year	Balance	
157	December	111.57.d	-	-
158	January	company records	-	-
159	February	company records	-	-
160	March	company records	-	-
161	April	company records	-	-
162	May	company records	-	-
163	June	company records	-	-
164	July	company records	-	-
165	August	company records	-	-
166	September	company records	-	-
167	October	company records	-	-
168	November	company records	-	-
169	December	111.57.c	-	-
170	Prepayments	(sum lines 157-169) /13	-	-

Reserves

170a	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
		Amount					
	Reserve 1	-	-	-	-	-	-
	Reserve 2	-	-	-	-	-	-
	Reserve 3	-	-	-	-	-	-
	Reserve 4	-	-	-	-	-	-
	...	-	-	-	-	-	-
	...	-	-	-	-	-	-
	Total						-

All unfunded reserves will be listed above, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (column (e)), using the same allocator in column (g) as used in the formula to allocate the amounts in the corresponding expense account) (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account, see column (d)) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit, see column (f). The source of monthly balance data is company records.

EPRI Dues Cost Support			EPRI & EEI Costs to be Excluded	Details
Allocated General & Common Expenses				
171	EPRI and EEI Dues to be excluded from the formula rate	EPRI Dues p353._f (enter FN1 line #)	(A) -	

Regulatory Expense Related to Transmission Cost Support						
Directly Assigned A&G			Form 1 Amount (A)	Transmission Related (B)	Other C (Col A-Col B)	Details*
172	Regulatory Commission Exp Account 928	p323.189.b	-	-	-	
* insert case specific detail and associated assignment						

Multi-state Workpaper							
Income Tax Rates		New York	State 2	State 3	State 4	State 5	Weighed Average
173	Weighting SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F)	1 6.50%					6.50%
173a	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Appendix A that are not the result of a timing differer						(36,279)

Safety Related and Education and Out Reach Cost Support						
Directly Assigned A&G			Form 1 Amount (A)	Safety Related, Education, Siting & Outreach Related (B)	Other C (Col A-Col B)	Details
174	General Advertising Exp Account 930.1	company records			-	
<p>Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe.</p> <p>Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues</p> <p>Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue</p> <p>Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities</p> <p>Lobbying expenses are not allowed to be included in account 930.1</p>						

Excluded Plant Cost Support			Excluded Transmission Facilities	plant included in OATT Ancillary Services and not otherwise	Description of the Facilities
175	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities		-	-	General Description of the Facilities A worksheet will be provided if there are ever any excluded transmission plant or transmission plant in OAT Add more lines if necessary

Materials & Supplies

			Stores Expense	Transmission	
			Undistributed	Materials & Supplies	Total
			p227.16	p227.8	
			(A)	(B)	C (Col A+Col B)
Note: for the projection, the prior year's actual balances will be used					
Form No.1 page					
176	December	Column b	-	-	-
177	January	Company Records	-	-	-
178	February	Company Records	-	-	-
179	March	Company Records	-	-	-
180	April	Company Records	-	-	-
181	May	Company Records	-	-	-
182	June	Company Records	-	-	-
183	July	Company Records	-	-	-
184	August	Company Records	-	-	-
185	September	Company Records	-	-	-
186	October	Company Records	-	-	-
187	November	Company Records	-	-	-
188	December	Column c	-	-	-
189	Average	sum line 176 to 188 divided by 13			-

Calculation of PBOP Expenses

	(a)	(b)
190		Total
191	Total PBOP expenses (Note A)	\$0.00
192	Labor dollars (total labor under PBOP Plan, Note A)	\$0.00
193	Cost per labor dollar (line 191 / line 192)	-
194	labor expensed (labor not capitalized) in current year, 354.28.b.	-
195	PBOP Expense for current year (line 193 * line 194)	-
196	PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935	-
197	PBOP Adjustment (line 195 - line 196)	-

A Lines 191-192 cannot change absent approval or acceptance by FERC in a separate proceeding.

B The source of the amounts from the Actuary Study supporting the numbers in Line 2 and 3 is -

Attachment 3 - Cost Support

NextEra Energy Transmission New York, Inc. Formula Rate Template

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
198	Long Term Debt (3):															
199	Acct 221 Bonds	112.18.c.d	16,583,116	17,487,297	18,010,781	20,090,554	21,069,561	22,338,041	24,915,654	44,024,314	53,776,903	71,574,553	81,354,921	89,427,317	96,842,085	44,422,700
200	Acct 223 Advances from Assoc. Companies	112.20.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	Acct 224 Other Long Term Debt	112.21.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202	Less Acct 222 Reacquired Debt	112.19.c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	Total Long Term Debt	Sum Lines 199 - 202	16,583,116	17,487,297	18,010,781	20,090,554	21,069,561	22,338,041	24,915,654	44,024,314	53,776,903	71,574,553	81,354,921	89,427,317	96,842,085	44,422,700
204																
205	Preferred Stock (1)	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206																
207	Common Equity- Per Books	112.16.c.d	18,700,109	19,719,718	20,310,029	22,655,305	23,759,293	25,189,706	28,096,376	49,644,440	60,642,040	80,711,730	91,740,656	100,843,571	109,204,904	50,093,683
208	Less Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209	Less Acct 219 Accum Other Compre. Income	112.15.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209	Less Acct 216.1 Unappropriated Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	Adjusted Common Equity	Ln 207 - 208 - 209 - 210	18,700,109	19,719,718	20,310,029	22,655,305	23,759,293	25,189,706	28,096,376	49,644,440	60,642,040	80,711,730	91,740,656	100,843,571	109,204,904	50,093,683
212																
213	Total (Line 203 plus Line 205 plus Line 211)		35,283,225	37,207,016	38,320,810	42,745,859	44,828,854	47,527,747	53,012,031	93,668,754	114,418,943	152,286,283	173,095,577	190,270,888	206,046,989	94,516,383
214																
215	Cost of Debt (3)															
216	Acct 427 Interest on Long Term Debt	117.62.c													1,776,908	
217	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
218	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c													-	
219	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c													-	
220	Less: Acct 429 Amort of Premium on	117.65.c enter negative													-	
220	Less: Acct 429.1 Amort of Gain on														-	
221	Reacquired Debt	117.66.c enter negative													-	
222	Total Interest Expense	Sum Lines 216 - 221													1,776,908	
223																
224	Average Cost of Debt (Line 222, col. n / Line 203, col. n)														0.04	
225																
226	Cost of Preferred Stock															
227	Preferred Stock Dividends	118.29.c														
228																
229	Average Cost of Preferred Stock (Line 227, col. n / Line 205, col. n)															

Note 1. If and when the Company issues preferred stock, footnote will indicate the authorizing regulatory agency, the docket/case number, and the date of

Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

Note 3. In the event there is a construction loan prior to the issuance of non-construction debt, line 222 will include the interest and line 203 will include the outstanding amounts associated with the construction financing.

Utilizing Appendix A Data

Rate Formula Template
Project Worksheet
Attachment 4

For the 12 months ended 12/31/2021

The calculations below calculate that additional revenue requirement for 100 basis points of ROE and 1 percent change in the equity component of the capital structure. These amounts are then used to value the actual increase in revenue in the table below (starting on line 66) associated with the actual incentive authorized by the Commission. The use of the 100 basis point calculations do not presume any particular incentive (i.e., 100 basis points) being granted by the Commission.

Base ROE and Income Taxes Carrying Charge		NextEra Energy Transmission New York, Inc. Formula Rate Template			Allocator	Result
1	Rate Base					1,435,199
2	BASE RETURN CALCULATION:					
3	Long Term Debt	(Appendix A, Line 91)	\$ 44,422,700	47.00%	4.00%	1.88%
4	Preferred Stock	(Appendix A, Line 92)	-	0.00%	0.00%	0.00%
5	Common Stock	(Appendix A, Line 93)	50,093,683	53.00%	9.65%	5.11%
6	Total (sum lines 3-5)		94,516,383			6.99%
7	Return multiplied by Rate Base (line 1 * line 6)					100,385
8	INCOME TAXES					
9	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ (Appendix A, line 61)		26.14%			
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$		25.87%			
11	where WCLTD = (line 3) and R = (line 6)					
12	and FIT, SIT & p are as given in footnote F on Appendix A.					
13	$1 / (1 - T) = (T \text{ from line 9})$		135.38%			
14	Amortized Investment Tax Credit (266.8f) (enter negative)		-			
15	Income Tax Calculation = line 10 * line 7 * (1-n)		25,972			25,972
16	ITC adjustment (line 13 * line 14) * (1-n)		-	NP	1.00	-
17	Total Income Taxes (line 15 plus line 16)		25,972			25,972
18	Base Return and Income Taxes			Sum lines 7 and 17		128,357
19	Rate Base			Line 1		1,435,199
20	Return and Income Taxes at Base ROE			Line 18 / line 19		0.0880

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

21	Rate Base					Result	1,435,199
22	100 Basis Point Incentive Return impact on						
23	Long Term Debt	(line 3)	\$ 44,422,700	47.00%	4.00%	1.88%	
24	Preferred Stock	(line 4)	-	0.00%	0.00%	0.00%	
25	Common Stock	(line 5 plus 100 basis points)	50,093,683	53.00%	10.65%	5.64%	
26	Total (sum lines 24-26)		94,516,383			7.52%	
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)						107,992
28	INCOME TAXES						
29	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		26.14%				
30	$CIT=(T/(1-T)) * (1-(WCLTD/R))$ =		26.54%				
31	where WCLTD=(line 23) and R=(line 26)						
32	and FIT, SIT & p are as given in footnote F on Appendix A.						
33	$1 / (1 - T) = (T \text{ from line 29})$		135.38%				
34	Amortized Investment Tax Credit (line 14)		-				
35	Income Tax Calculation = line 30 * line 27 * (1-n)		28,663				28,663
36	ITC adjustment (line 33 * line 34) * (1-n)		-	NP	1.00		-
37	Total Income Taxes (line 35 plus line 36)		28,663				28,663
38	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 27 and 37			136,655
39	Rate Base			Line 21			1,435,199
40	Return and Income Taxes with 100 basis point increase in ROE			Line 38 / line 39			9.52%
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive			Line 41 - Line 20			0.72%

Effect of 1% Increase in the Equity Ratio

42	Rate Base					Results	1,435,199
43	100 Basis Point Incentive Return						
44	Long Term Debt	(line 3 minus 1% in equity ratio)	\$ 44,422,700	46.00%	4.00%	1.84%	
45	Preferred Stock	(line 4)	-	0.00%	0.00%	0.00%	
46	Common Stock	(line 5 plus 1% in equity ratio)	50,093,683	54.00%	9.65%	5.21%	
47	Total (sum lines 44-46)		94,516,383			7.05%	
48	Line 47 x line 42						101,196
49	INCOME TAXES						
50	$T=1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		26.14%				
51	$CIT=(T/(1-T)) * (1-(WCLTD/R))$ =		26.15%				
52	where WCLTD=(line 44) and R=(line 47)						
53	and FIT, SIT & p are as given in footnote F on Appendix A.						
54	$1 / (1 - T) = (T \text{ from line 50})$		135.38%				
55	Amortized Investment Tax Credit (line 14)		-				
56	Income Tax Calculation = line 51 * line 48 * (1-n)		26,462				26,462
57	ITC adjustment (line 54 * line 55) * (1-n)		-	NP	1.00		-
58	Total Income Taxes (line 56 plus line 57)		26,462				26,462
59	Return and Income Taxes with 1% Increase in the Equity Ratio			Sum lines 48 and 58			127,658
60	Rate Base			Line 42			1,435,199
61	Return and Income Taxes with 1% Increase in the Equity Ratio			Line 59 / line 60			8.89%
62	Difference between Base ROE and 1% Increase in the Equity Ratio			Line 61 - Line 20			0.09%

63 Revenue Requirement per project including incentives

64 Expense Allocator
65 Base Carrying Charge

[Appendix A, lines 45 and 59, less Appendix A, line 44b (project specific) / Gross Transmission Plant In Service Column (l). If Gross Transmission Plant is zero, then the Expense Allocator should be zero] (Note B)
Line 103 Appendix A

-
0.0538

The table below breaks out the total revenue requirement on Appendix A separately for each investment. The total of Column (q) must equal the amount shown on Appendix A, Line 3.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
Line	Description	Net Investment (Note A)	ROE Authorized by FERC (Note D)	ROE Base (From Appendix A, line 94)	Incentive % Authorized by FERC	Line 41	Col (e) / .01 x Col (f)	Incentive \$ (Col (b) x Col (g))	Equity % in Capital Structure (% above base %, % below base %) (1 equals 1%)	Impact of Equity Component of Capital Structure (Col (b) x Col (i) x Line 62)	Base Return and Tax (Line 65 x Col (b))	Gross Plant In Service (Note B)	Expense Allocator (line 64)	O&M, Taxes Other than Income (Col. (l) x Col. (n))	Depreciation/Amortization Expense	Competitive Bid Concession (Note C)	Total Revenues (Col. (h) + (j) + (k) + (n) + (o) - (p))
66	NextEra Energy Transmission New York, Inc. - Other Rate Base	(137)	9.65%	9.65%	0.00%	0.0072	-	-	-	-	(7)	(137)	-	-	-	-	(7)
66a	Empire State Line Project - 100 BP ROE Adder and Cost Cap	568,424	9.65%	9.65%	1.00%	0.0072	0.00718	4,079	-	-	30,592	569,945	-	-	19,770	-	54,441
66b	Empire State Line Project - Cost Containment Mechanism	-	9.65%	9.65%	0.00%	0.0072	0.00718	6,220	-	-	46,856	869,231	-	-	-	-	-
66c	Empire State Line Project - Unforeseeable Costs	866,912	9.65%	9.65%	1.00%	0.0072	-	-	-	-	-	-	-	-	30,152	-	83,029
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
...	...	-	-	-	-	0.0072	-	-	-	-	-	-	-	-	-	-	-
67	Total	\$1,435,198.88				0.0072		10,299			77,241	\$1,439,039			49,922		137,463
68	Check Sum Appendix A Line 3																137,463
69	Difference (must be equal to zero)																-

- Note:
A Column (b), Net Investment includes the Net Plant In Service, unamortized regulatory assets, unamortized abandoned plant and CWIP
B Column (l), Gross Plant in Service excludes Regulatory Assets, CWIP, and Abandoned Plant.
C Competitive Bid Concession, if any, will reflect outcome of competitive developer selection process and will be computed on a worksheet that will be provided as supporting documentation for each Annual Update and will be zero or a reduction to the revenue requirement. The amount in Column (p) above equals the amount by which the annual revenue requirement is reduced from the ceiling rate.
D Column (e), for each project with an incentive in column (e), note the docket No. in which FERC granted the incentives-

Project	Docket No.	Note
Empire State Line Project - 100 BP ROE Adder and Cost Cap	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, a 100 bp ROE adder will apply to project investment incurred up to the Cost Cap. A 100 bp ROE adder shall also apply to Unforeseeable Costs in excess of five (5) percent of the Cost Cap. Empire Third Party Costs, and Project Development Costs. Empire Third Party Costs are costs that result from: (i) NYISO modifications or further NYISO requirements, including interconnection costs and upgrades resulting from the NYISO interconnection study process; or (ii) real estate-related costs incurred in any lease arrangements or purchases related to the acquisition of rights-of-way or access to rights-of-way or purchases of rights to access utility facilities; (iii) all sales and property taxes; or (iv) Empire Lower Voltage Upgrades. These Empire Third Party Costs are not included in the Capital Cost Bid, are not subject to the Cost Cap or Cost Containment Mechanism, and are recoverable in the formula rate. Project Development Costs are costs incurred for the Empire State Line Project prior to the selection of one or more transmission developer(s) by the NYISO Board of Directors and are not included in the Capital Cost Bid submitted to the NYISO, and are not subject to the Cost Cap or Cost Containment Mechanism, are to be included in Construction Work in Progress ("CWIP") in accordance with the FERC Uniform System of Accounts, and are recoverable in the formula rate. The Cost Cap is the sum of the following: (A) the Capital Cost Bid, defined as the amount submitted by NEET NY in response to the NYISO's solicitation on the Western New York Public Policy Transmission Need, but excluding Empire Third Party Costs; (B) contingency of 18% will be applied to the Capital Cost Bid; (C) the sum of the Capital Cost Bid and the contingency of 18%, multiplied by an inflation factor of 2.0% per year for the period of time from the submission in response to the NYISO's Solicitation to the date that is one year prior to the Commercial Operation Date; and (D) Allowance for Funds Used During Construction.
Empire State Line Project - Cost Containment Mechanism	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, 20% of any prudently incurred project costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn an equity return, but NEET NY will be allowed to recover the associated depreciation and debt cost. In addition, 80% of any prudently incurred costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn any ROE Incentive Adders on the equity portion of such costs, but NEET NY will be allowed to earn the Base ROE, associated depreciation, and debt cost.
Empire State Line Project - Unforeseeable Costs	Docket Nos. ER16-2719, ER18-125	Unforeseeable Costs in an aggregate amount up to 5% of the Cost Cap shall be considered project costs that are part of the contingency and subject to the Cost Containment Mechanism. Unforeseeable Costs that are more than 5% of the amount of the Cost Cap are not subject to the Cost Cap or Cost Containment Mechanism and are recoverable in the formula rate. NEET NY will provide updates of Unforeseeable Costs as part of project cost updates in its annual June informational filing, including information demonstrating how such costs were determined to be Unforeseeable Costs.
Empire State Line Project - Additional ROE Adder for Certain Costs Below the Cost Cap	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, NEET NY may utilize an additional ROE adder when the actual project costs are below the Adjusted Cost Cap. The Adjusted Cost Cap shall be comprised of the sum of the following: (a) the Capital Cost Bids for the Empire State Line Project and the AC Transmission Project, respectively; (b) the Capital Cost Bid multiplied by 5% ("5% Adder"); (c) the sum of the Capital Cost Bid and the 5% Adder, multiplied by an inflation factor of 2.0% per year for the period of time from when the Capital Cost Bid was established and until one year prior to the date when the Empire State Line Project starts commercial operations; and (d) any AFUDC. NEET NY will receive an additional ROE adder as set forth in Table A below when the Eligible Project costs, inclusive of Unforeseeable Costs in an amount up to 5% of the Adjusted Cost Cap, are less than the Adjusted Cost Cap, as set forth in Table A below.

Table A	Docket Nos. ER16-2719, ER18-125	Table A	
		Actual Costs Below Adjusted Cost Cap	ROE Adder
		0% to <=5%	0.05%
		>5% to <=10%	0.17%
		>10% to <=15%	0.30%
		>15% to <=20%	0.45%
		>20% to <=25%	0.62%
>25%	0.71%		

Attachment 5 - Example of True-Up Calculation
NextEra Energy Transmission New York, Inc. Formula Rate Template

1	Year				Annual True-Up Calculation		
	A	B	C	D	E	F	G
	Project Identification	Project Name	Adjusted Net Revenue Requirement ¹	Revenue Received ²	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2			-	-	-	-	-
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		-	-	-	-	-

Note A

- 1) From Attachment 4, Column (q) for the period being true-up
- 2) The "revenue received" is the total amount of revenue distributed in the True-Up Year. The amounts do not include any true-ups or prior period adjustments and reflects any Competitive Bid Concessions
3. Then Monthly Interest Rate shall be equal to the interest rate set forth below on line 13 and be applied to the amount in Column E for a period of 24 months
4. The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Attachment 4

FERC Refund Interest Rate

4	(a)	(b)	(c)	(d)
	Interest Rate:	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
5		1st Qtr.	-	-
6		2nd Qtr	-	-
7		3rd Qtr	-	-
8		4th Qtr	-	-
9		1st Qtr	-	-
10		2nd Qtr	-	-
11		3rd Qtr	-	-
12		Sum lines 5-11	-	-
13	Avg. Monthly FERC Rate	Line 12 divided by 7		-

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

NextEra Energy Transmission New York, Inc. Formula Rate Template

Projection for the 12 Months Ended 12/31/2021

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(137)	-	-	Line 11
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(137)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			-	Appendix A, line 88
6	Net Plant Allocator		-		Appendix A, line 22
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(137)	-	-	(137) Enter as negative Appendix A, page 2, line 24

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	-	-	-	-	-
10	Balance-EOY Prorated (Attach 6b,	December	-	-	(274)	-	-
11	ADIT 282-Average Total			-	(137)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	EOY (Attach 6d, Line 44 less Line 4	December	-	-	-	-	-
14	EOY Prorated (Attach 6b, Line 28)	December	-	-	-	-	-
15	Balance-EOY (Lines 13+14)	December	-	-	-	-	-
16	ADIT 283-Average Total			-	-	-	-
ADIT-190							
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
18	EOY (Attach 6d, Line 18 less Line 1	December	-	-	-	-	-
19	EOY Prorated (Attach 6b, Line 42)	December	-	-	-	-	-
20	Balance-EOY (Lines 18+19)	December	-	-	-	-	-
21	ADIT 190-Average Total			-	-	-	-

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)
NextEra Energy Transmission New York, Inc. Formula Rate Template
 Projection for the 12 Months Ended 12/31/2021

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A										
1 Balance (Attach 6c, Line 30)	December	0	100.00%	-	-	-	-	-	-	-
2 Increment	January	0	91.78%	-	-	-	-	-	-	-
3 Increment	February	0	84.11%	-	-	-	-	-	-	-
4 Increment	March	0	75.62%	-	-	-	-	-	-	-
5 Increment	April	0	67.40%	-	-	-	-	-	-	-
6 Increment	May	0	58.90%	-	-	-	-	-	-	-
7 Increment	June	0	50.68%	-	-	-	-	-	-	-
8 Increment	July	0	42.19%	-	-	-	-	-	-	-
9 Increment	August	0	33.70%	-	-	-	-	-	-	-
10 Increment	September	0	25.48%	-	-	-	-	-	-	-
11 Increment	October	0	16.99%	-	-	-	-	-	-	-
12 Increment	November	0	8.77%	-	-	-	-	-	-	-
13 Increment	December	0	0.27%	-	(99,877)	(274)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				-	(99,877)	(274)	-	-	-	-
ADIT-283-Proration-Note B										
15 Balance (Attach 6c, Line 44)	December	-	100.00%	-	-	-	-	-	-	-
16 Increment	January	-	91.78%	-	-	-	-	-	-	-
17 Increment	February	-	84.11%	-	-	-	-	-	-	-
18 Increment	March	-	75.62%	-	-	-	-	-	-	-
19 Increment	April	-	67.40%	-	-	-	-	-	-	-
20 Increment	May	-	58.90%	-	-	-	-	-	-	-
21 Increment	June	-	50.68%	-	-	-	-	-	-	-
22 Increment	July	-	42.19%	-	-	-	-	-	-	-
23 Increment	August	-	33.70%	-	-	-	-	-	-	-
24 Increment	September	-	25.48%	-	-	-	-	-	-	-
25 Increment	October	-	16.99%	-	-	-	-	-	-	-
26 Increment	November	-	8.77%	-	-	-	-	-	-	-
27 Increment	December	-	0.27%	-	-	-	-	-	-	-
28 ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C										
29 Balance (Attach 6c, Line 18)	December	-	100.00%	-	-	-	-	-	-	-
30 Increment	January	-	91.78%	-	-	-	-	-	-	-
31 Increment	February	-	84.11%	-	-	-	-	-	-	-
32 Increment	March	-	75.62%	-	-	-	-	-	-	-
33 Increment	April	-	67.40%	-	-	-	-	-	-	-
34 Increment	May	-	58.90%	-	-	-	-	-	-	-
35 Increment	June	-	50.68%	-	-	-	-	-	-	-
36 Increment	July	-	42.19%	-	-	-	-	-	-	-
37 Increment	August	-	33.70%	-	-	-	-	-	-	-
38 Increment	September	-	25.48%	-	-	-	-	-	-	-
39 Increment	October	-	16.99%	-	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	-	-	-	-
41 Increment	December	-	0.27%	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.

Note 2 Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.

B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.

C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
 For the 12 Months Ended 12/31/2021
 Beginning of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	-	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	-	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

ADIT-190	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. Deferred income taxes arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
ADIT- 282		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property			-			
20							
21							
22							
23							
24							
25							
26							
27	Subtotal - p274.b	-	-	-	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	-	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Certain income taxes and other items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
ADIT- 283		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31							
32							
33							
34							
35							
36							
37							
38							
39							
40	Depreciation Items						Amount subject to Proration
41	Subtotal - p276.b	-	-	-	-	-	
42	Less FASB 109 Above if not separately removed						
43	Less FASB 106 Above if not separately removed						
44	Total	-	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Certain income taxes and other items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
 For the 12 Months Ended 12/31/2021
 End of Year

Ln	Item	Transmission			
		Related	Plant Related	Labor Related	
1	ADIT- 282	(273.64)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(273.64)	-	-	Sum of Lines 1-4

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance will be shown in a separate row for each project.

	A	B	C	D	E	F	G
		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14	NOL Carryforward						Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 2. ADIT items related only to Transmission are directly assigned to Column D
 3. ADIT items related to Plant and not in Columns C & D are included in Column E
 4. ADIT items related to labor and not in Columns C & D are included in Column F
- the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

A	B	C	D	E	F	G
ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19 Property	(274)		(274)			
20						
21						
22						
23						
24						
25						
26						
27 Subtotal - p275.k	(274)	-	(274)	-	-	
28 Less FASB 109 Above if not separately removed						
29 Less FASB 106 Above if not separately removed						
30 Total	(274)	-	(274)	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
- the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31						
32						
33						
34						
35						
36						
37						
38						
39						
40 Depreciation Items						Amount subject to Proration
41 Subtotal - p277.k	-	-	-	-	-	
42 Less FASB 109 Above if not separately removed						
43 Less FASB 106 Above if not separately removed						
44 Total	-	-	-	-	-	

Instructions for Account 283:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
 - ADIT items related only to Transmission are directly assigned to Column D
 - ADIT items related to Plant and not in Columns C & D are included in Column E
 - ADIT items related to labor and not in Columns C & D are included in Column F
- the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

Attachment 6e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

NextEra Energy Transmission New York, Inc. Formula Rate Template

For the 12 Months Ended 12/31/2021

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total Plant & Labor Related
1	ADIT-282	(137)	-	-	Line 11
2	ADIT-283	-	-	-	Line 14
3	ADIT-190	-	-	-	Line 17
4	Subtotal	(137)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			-	Appendix A, line 88
6	Net Plant Allocator		-		Appendix A, line 22
7	Total Plant Allocator	1.00			100%
8	ADIT Total	(137)	-	-	(137) Enter as negative Appendix A, page 2, line 24

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Balance-BOY (Attach 6c, Line 30)	December	-	-	-	-	-
10	Balance-EOY (Attach 6d, Line 30)	December	-	(273.64)	(273.64)	-	-
11	ADIT 282-Average Total			(137)	(137)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	Balance-EOY (Attach 6d, Line 44)	December	-	-	-	-	-
14	ADIT 283-Average Total			-	-	-	-
ADIT-190							
15	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-
16	Balance-EOY (Attach 6d, Line 18)	December	-	-	-	-	-
17	ADIT 190-Average Total			-	-	-	-

Attachment 7 - Depreciation and Amortization Rates
NextEra Energy Transmission New York, Inc. Formula Rate Template

Line	Account Number	FERC Account	Rate (Annual)Percent
TRANSMISSION PLANT			
1	350.1	Fee Land	0.00
2	350.2	Land Rights	1.33
2	352	Structures and Improvements	3.36
3	353	Station Equipment	2.92
4	354	Towers and Fixtures	0.00
5	355	Poles and Fixtures	2.05
6	356	Overhead Conductor and Devices	3.10
7	357	Underground Conduit	0.00
8	358	Underground Conductor and Devices	0.00
9	359	Roads and Trails	0.00
GENERAL PLANT			
10	390	Structures & Improvements	0.00
11	391	Office Furniture & Equipment	5.25
12	392	Transportation Equipment	0.00
13	393	Stores Equipment	0.00
14	394	Tools, Shop & Garage Equipment	0.00
15	395	Laboratory Equipment	0.00
16	397	Communication Equipment	25.00
17	398	Miscellaneous Equipment	2.50
INTANGIBLE PLANT			
1	301	Organization	1.85
2	302	Intangible	1.85
3	303	Miscellaneous Intangible Plant	
4		5 Year Property	20.00
5		7 Year Property	14.29
6		10 Year Property	10.00
		Transmission facility Contributions in Aid of Construction	Note 1

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., $100\% \div \text{depreciation rate} = \text{life in years}$. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

These depreciation rates will not change absent the appropriate filing at FERC.

Attachment 8- Workpapers
NextEra Energy Transmission New York, Inc. Formula Rate Template

Regulatory Assets

No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense (d) x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
									Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Avg Unamortized Balance Sum (l) through (u)	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance (v) x (w) x (x)	Project Code	Docket No	
1a																												
1b																												
1c																												
...																												
...																												
...																												
1x																												
2	Total Regulatory Asset in Rate Base (sum lines 1a-1x):																											

* Non-zero values in these columns may only be established per FERC order
**All amortizations of the Regulatory Asset are to be booked to Account 566

Abandoned Plant

No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense (d) x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
									Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Avg Unamortized Balance Sum (l) through (u)	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance (v) x (w) x (x)	Project Code	Docket No	
3a																												
3b																												
3c																												
...																												
...																												
...																												
3x																												
4	Total Abandoned Plant in Rate Base (sum lines 3a-3x):																											

* Non-zero values in these columns may only be established per FERC order

Land Held for Future Use (LHFU)

No.	Subaccount No.	Item Name	Land Held for Future Use and Estimated	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
				Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Average of Columns (d)	
5a																		
5b																		
5c																		
...																		
...																		
...																		
...																		
...																		
5x																		
6	IFU in rate base (sum lines 5a-5x):																	

CWIP in Rate Base

No.	Project Name	job ID	(c) Construction Start Date	(d) Estimated in-service date	(e) Approval Doc. No.	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
						Dec. 31 2015	Jan. 31 2016	Feb. 28/29 2016	Mar. 31 2016	Apr. 30 2016	May 31 2016	Jun. 30 2016	Jul. 31 2016	Aug. 31 2016	Sept. 30 2016	Oct. 31 2016	Nov. 30 2016	Dec. 31 2016	Avg (f) through (r)	% approved for recovery	Rate Base Amnt (s) x (t)	
7a											#####	0	0	0	0	0	0	0	0	#####	0.0%	-
7b																					0.0%	-
7c																					0.0%	-
...																					0.0%	-
...																					0.0%	-
...																					0.0%	-
7x																					0.0%	-
8	Total (sum lines 7a-7x)																			Total CWIP in Rate Base	-	

Change to recovery percent in Column (t) requires FERC order

Actual Additions by FERC Account

The total of these additions should total the additions reported in the FERC Form No.1 on page 206, lines 48 to 56

Project	350	352	352	353	354	355	356	357	358	359	Total
	Land Rights	Structures and Improvements	Structures and Improvements -	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductors and	Underground Conduit	Underground Conductor	Roads and Trails	
9a											-
9b											-
9c											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
9x											-
10	Total (sum lines 9a-9x)										-

Intangible Plant Detail

Item	Description	Source	Service Life	Amount	
11a		Company Records			
11b		Company Records			
11c		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
...		Company Records			
11x		Company Records			
12	Total (sum lines 11a-11x) ties to p207.5.g				-

Workpaper 1 - Support to "4 - Incentives"
NextEra Energy Transmission New York, Inc. Formula Rate Template

Per Docket Nos. ER16-2719, ER18-125	2022 Gross Plant	13M Average Gross	13M Average Net of AD		From Tab 2	From Tab 2	From Tab 2	Total Gross Plant in Service (PIS)	Calculated	Calculated	Calculated
					Transmissi on Plant in Service	General Plant in Service	Intangible Plant in Service		Empire State Line Project - 100 BP ROE Adder and Cost Cap (Gross PIS)	Empire State Line Project - Cost Containment Mechanism (Gross PIS)	Empire State Line Project - Unforeseeable Costs (Gross PIS)
Empire State Line Project - 100 BP ROE Adder and Cost Cap	7,409,282	569,945	568,424	1 Dec-21	-	-	-	-	-	-	-
Empire State Line Project - Cost Containment Mechanism	-	-	-	2 Jan-22	-	-	-	-	-	-	-
Empire State Line Project - Unforeseeable Costs	11,300,004	869,231	866,912	3 Feb-22	-	-	-	-	-	-	-
Total	18,709,286	1,439,176	1,435,336	4 Mar-22	-	-	-	-	-	-	-
				5 Apr-22	-	-	-	-	-	-	-
				6 May-22	-	-	-	-	-	-	-
				7 Jun-22	-	-	-	-	-	-	-
				8 Jul-22	-	-	-	-	-	-	-
				9 Aug-22	-	-	-	-	-	-	-
				10 Sep-22	-	-	-	-	-	-	-
				11 Oct-22	-	-	-	-	-	-	-
				12 Nov-22	-	-	-	-	-	-	-
				13 Dec-22	18,301,019	408,267	-	18,709,286	7,409,282	-	11,300,004
				13M Av	1,407,771	31,405	-	1,439,176	569,945	-	869,231

	From Tab 2	From Tab 2	From Tab 2	Total Accumulated Depreciation (AD)	Calculated	Calculated	Calculated
	Transmissi on Accumulated Depreciation	General Accumulated Depreciation	Intangible Accumulated Depreciation		Empire State Line Project - 100 BP ROE Adder and Cost Cap (AD)	Empire State Line Project - Cost Containment Mechanism (AD)	Empire State Line Project - Unforeseeable Costs (AD)
1 Dec-21	-	-	-	-	-	-	-
2 Jan-22	-	-	-	-	-	-	-
3 Feb-22	-	-	-	-	-	-	-
4 Mar-22	-	-	-	-	-	-	-
5 Apr-22	-	-	-	-	-	-	-
6 May-22	-	-	-	-	-	-	-
7 Jun-22	-	-	-	-	-	-	-
8 Jul-22	-	-	-	-	-	-	-
9 Aug-22	-	-	-	-	-	-	-
10 Sep-22	-	-	-	-	-	-	-
11 Oct-22	-	-	-	-	-	-	-
12 Nov-22	-	-	-	-	-	-	-
13 Dec-22	48,152	1,771	-	49,922	19,770	-	30,152
13M Av	3,704	136	-	3,840	1,521	-	2,319

Workpaper 2 - Support to "3 - Cost Support"
NextEra Energy Transmission New York, Inc. Formula Rate Template

Income Tax Adjustments

	(a)	(b)
		\$44,561.00
1	Total Tax adjustment for Permanent Differences ₁	(36,279)
1a	Tax adjustment for AFUDC Equity ₁	(36,279)
1b	Tax Adjustment for Meals & Entertainment ₁	-
1c		-

Notes

1) Includes the annual income tax cost or benefits due to permanent differences or differences between the amounts of expenses or revenues recognized in one period for ratemaking purposes and the amounts recognized for income tax purposes which do not reverse in one or more other periods, including the cost of income taxes on (1) the Equity portion of Allowance for Other Funds Used During Construction (AFUDC) included in the current book depreciation expense and (2) meals and entertainment expenses. Permanent differences arising from lobbying and/or political contributions, or fines and penalties from government agencies will not be recovered through this mechanism. The income tax impacts of these permanent differences are determined in Appendix A, Line 67, Column 3.