

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 12/31/2022

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
Attachment 8	Workpapers

Formula Rate - Non-Levelized

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Line No.		(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT (page 3, line 75)		12 months	<u>\$ 24,403,316</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)			24,403,316
4	True-up Adjustment (Attachment 5, line 3, col. G)	-	DA 1.00	-
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)			<u>\$ 24,403,316</u>

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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)	150,698,495	TP	1.00 150,698,495
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 + 60)	18,619,257	W/S	1.00 18,619,257
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)	169,317,752	GP=	1.00 169,317,752
11	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
12	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	1,699,494	TP	1.00 1,699,494
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 + 136)	693,519	W/S	1.00 693,519
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		2,393,013		2,393,013
17	NET PLANT IN SERVICE				
18	Production	(line 6- line 12)	-		-
19	Transmission	(line 7- line 13)	148,999,001		148,999,001
20	Distribution	(line 8- line 14)	-		-
21	General & Intangible	(line 9- line 15)	17,925,738		17,925,738
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)	166,924,739	NP=	1.00 166,924,739
23	ADJUSTMENTS TO RATE BASE (Note A)				
24	ADIT	(Attach 6a proj., line 8, Column E or Attach 6e True-up - line	(558,341)	TP	1.00 (558,341)
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)		(558,341)		(558,341)
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)	494,223		494,223
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)		494,223		494,223
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>166,860,621</u>		<u>166,860,621</u>

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For the 12 months ended 12/31/2022

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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	2,985,127	TP=	1.00	2,985,127
40	Less Account 565	321.96.b	-	TP=	1.00	-
41	A&G	323.197.b	968,659	W/S	1.00	968,659
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)		3,953,786			3,953,786
46	DEPRECIATION EXPENSE					
47	Transmission	336.7.f (Note M)	4,165,719	TP	1.00	4,165,719
48	General and Intangible	336.1.f + 336.10.f (Note M)	1,988,621	W/S	1.00	1,988,621
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	1.00	-
50	TOTAL DEPRECIATION (Sum lines 47-49)		6,154,340			6,154,340
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 #)	1,384,678	GP	1.00	1,384,678
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)		1,384,678			1,384,678
60	INCOME TAXES	(Note F)				
61	$T=1 - \{(1 - \text{SIT}) * (1 - \text{FIT}) / (1 - \text{SIT} * \text{FIT} * p)\} =$		26.73%			
62	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/\text{R})) =$		26.67%			
63	where WCLTD=(line 92) and R= (line 95)					
64	and FIT, SIT, p, & n are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$		136.48%			
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-			
67	Permanent Differences Tax Adjustment	(Attach 3, line 173a * line 65)	(3,060,082)	NP	1.00	(3,060,082)
68	Income Tax Calculation = line 62 * line 72		3,112,966			3,112,966
69	ITC adjustment (line 65 * line 66)		-	NP	1.00	-
70	Total Income Taxes	(Sum lines 67 to 69)	52,884			52,884
71	RETURN					
72	[Rate Base (line 37) * Rate of Return (line 95)]		11,671,066	NA		11,671,066
73	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 70, 72)		23,216,754			23,216,754
74	Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 67, cols. h, j & less p)		1,186,562	DA	1.00	1,186,562
75	Total Revenue Requirement (sum lines 73 & 74)		24,403,316			24,403,316

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For the 12 months ended 12/31/2022

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)		150,698,495
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)		150,698,495

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]		-	-	-	=	1.0000 = WS

89 RETURN (R) (Note J)

		\$	%	Cost	Weighted	
92	Long Term Debt (Attach 3, lines 203 & 224) (Note G)	114,098,100	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)	128,617,113	53%	9.65%	5.11%	
95	Total (sum lines 92-94)	242,715,213			6.99%	=R

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

	Source of Total Column	(a)	(b)	(c)
		Non-incentive Investments from Attachment 4 (Note N)	Incentive Investments from Attachment 4 (Note N)	Total
96	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	915,434	165,945,187	166,860,621
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	-	-	166,860,621
101	Return and Taxes (Lines 69 & 71)			11,723,950
102	Total Revenue Credits			-
103	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			7.03%

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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For the 12 months ended 12/31/2022

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=	7.25%	(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	2021	18,301,019
3	January	company records	2022	35,300,765
4	February	company records	2022	35,420,318
5	March	company records	2022	52,344,045
6	April	company records	2022	66,384,646
7	May	company records	2022	218,916,205
8	June	company records	2022	218,916,205
9	July	company records	2022	218,916,205
10	August	company records	2022	218,916,205
11	September	company records	2022	218,916,205
12	October	company records	2022	218,916,205
13	November	company records	2022	218,916,205
14	December	p207.58.g	2022	218,916,205
15	Transmission Plant In Service	(sum lines 2-14) /13		150,698,495
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2021	-
18	January	company records	2022	-
19	February	company records	2022	-
20	March	company records	2022	-
21	April	company records	2022	-
22	May	company records	2022	-
23	June	company records	2022	-
24	July	company records	2022	-
25	August	company records	2022	-
26	September	company records	2022	-
27	October	company records	2022	-
28	November	company records	2022	-
29	December	p207.75.g	2022	-
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	2021	-
33	January	company records	2022	-
34	February	company records	2022	-
35	March	company records	2022	-
36	April	company records	2022	-
37	May	company records	2022	29,421,288
38	June	company records	2022	29,421,288
39	July	company records	2022	29,421,288
40	August	company records	2022	29,421,288
41	September	company records	2022	29,421,288
42	October	company records	2022	29,421,288
43	November	company records	2022	29,421,288
44	December	p205.5.g	2022	29,421,288
45	Intangible Plant In Service	(sum lines 32-44) /13		18,105,408
46	Calculation of General Plant In Service	Source (Less ARO, see Note M)		
47	December	p206.99.b	2021	408,267
48	January	company records	2022	415,941
49	February	company records	2022	420,874
50	March	company records	2022	425,411
51	April	company records	2022	429,948
52	May	company records	2022	572,450
53	June	company records	2022	572,450
54	July	company records	2022	572,450
55	August	company records	2022	572,450
56	September	company records	2022	572,450
57	October	company records	2022	572,450
58	November	company records	2022	572,450
59	December	p207.99.g	2022	572,450
60	General Plant In Service	(sum lines 47-59) /13		513,849

61	<u>Calculation of Production Plant In Service</u>	Source (Less ARO, see Note M)		
62	December	p204.46b	2021	-
63	January	company records	2022	-
64	February	company records	2022	-
65	March	company records	2022	-
66	April	company records	2022	-
67	May	company records	2022	-
68	June	company records	2022	-
69	July	company records	2022	-
70	August	company records	2022	-
71	September	company records	2022	-
72	October	company records	2022	-
73	November	company records	2022	-
74	December	p205.46.g	2022	-
75	Production Plant In Service	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		169,317,752

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	2021	48,152
79	January	company records	2022	137,737
80	February	company records	2022	227,658
81	March	company records	2022	358,799
82	April	company records	2022	524,147
83	May	company records	2022	985,362
84	June	company records	2022	1,446,578
85	July	company records	2022	1,907,793
86	August	company records	2022	2,369,009
87	September	company records	2022	2,830,224
88	October	company records	2022	3,291,440
89	November	company records	2022	3,752,655
90	December	p219.25.c	2022	4,213,871
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13		1,699,494

92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.c	2021	-
94	January	company records	2022	-
95	February	company records	2022	-
96	March	company records	2022	-
97	April	company records	2022	-
98	May	company records	2022	-
99	June	company records	2022	-
100	July	company records	2022	-
101	August	company records	2022	-
102	September	company records	2022	-
103	October	company records	2022	-
104	November	company records	2022	-
105	December	p219.26.c	2022	-
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	2021	-
109	January	company records	2022	-
110	February	company records	2022	-
111	March	company records	2022	-
112	April	company records	2022	-
113	May	company records	2022	245,177
114	June	company records	2022	490,355
115	July	company records	2022	735,532
116	August	company records	2022	980,710
117	September	company records	2022	1,225,887
118	October	company records	2022	1,471,064
119	November	company records	2022	1,716,242
120	December	p200.21.c	2022	1,961,419
121	Accumulated Intangible Amortization	(sum lines 108-120) /13		678,953

122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.c	2021	1,771
124	January	company records	2022	3,575
125	February	company records	2022	5,400
126	March	company records	2022	7,245
127	April	company records	2022	9,110
128	May	company records	2022	11,593
129	June	company records	2022	14,076
130	July	company records	2022	16,559
131	August	company records	2022	19,041
132	September	company records	2022	21,524
133	October	company records	2022	24,007
134	November	company records	2022	26,490
135	December	p219.28.c	2022	28,973
136	Accumulated General Depreciation	(sum lines 123-135) /13		14,566
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note M)		
138	December	p219.20.c to 24.c (prior ye	2021	-
139	January	company records	2022	-
140	February	company records	2022	-
141	March	company records	2022	-
142	April	company records	2022	-
143	May	company records	2022	-
144	June	company records	2022	-
145	July	company records	2022	-
146	August	company records	2022	-
147	September	company records	2022	-
148	October	company records	2022	-
149	November	company records	2022	-
150	December	p219.20.c to 24.c	2022	-
151	Production Accumulated Depreciation	(sum lines 138-150) /13		-
152	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		2,393,013

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

				Details	
Numbering continues from Attachment 2			Beginning of Yea	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 Year	B 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)
		Amount	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 O if the 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
	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 assignments						

Multi-state Workpaper							
Income Tax Rates		New York	State 2	State 3	State 4	State 5	Weighted 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	7.25%				7.25%
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 difference.						(2,242,198)

Safety Related and Education and Out Reach Cost Support			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			-	
Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe. Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities Lobbying expenses are not allowed to be included in account 930.1						

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 OATT Ancillary Services					
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	Acct 224 Other Long Term Debt	112.21.c,d	95,176,401	102,420,042	108,219,949	112,120,691	120,876,675	119,231,246	118,927,325	118,570,580	118,213,835	117,857,090	117,500,344	117,143,599	117,017,528	114,098,100
202	Less Acct 222 Reacquired Debt	112.19 c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	Total Long Term Debt	Sum Lines 199 - 202	95,176,401	102,420,042	108,219,949	112,120,691	120,876,675	119,231,246	118,927,325	118,570,580	118,213,835	117,857,090	117,500,344	117,143,599	117,017,528	114,098,100
204																
205	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206																
207	Common Equity- Per Books	112.16.c,d	107,326,580	115,494,941	122,035,261	126,433,970	136,307,740	134,376,365	134,033,646	133,631,358	133,229,071	132,826,784	132,424,497	132,022,210	131,880,044	128,617,113
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	107,326,580	115,494,941	122,035,261	126,433,970	136,307,740	134,376,365	134,033,646	133,631,358	133,229,071	132,826,784	132,424,497	132,022,210	131,880,044	128,617,113
212																
213	Total (Line 203 plus Line 205 plus Line 211)		202,502,981	217,914,982	230,255,210	238,554,661	257,184,416	253,607,611	252,960,971	252,201,939	251,442,906	250,683,874	249,924,841	249,165,809	248,897,572	242,715,213
214																
215	Cost of Debt (3)															
216	Acct 427 Interest on Long Term Debt	117.62.c														4,563,924
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														4,563,924
223																
224	Average Cost of Debt (Line 222, col. n / Line 203, col. n)															4.00%
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 12/31/22

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.

NextEra Energy Transmission New York, Inc. Formula Rate Template

Base ROE and Income Taxes Carrying Charge

		Allocator		Result	
1	Rate Base				166,860,621
2	BASE RETURN CALCULATION:				
		\$	%	Cost	Weighted
3	Long Term Debt (Appendix A, Line 91)	114,098,100	47.00%	4.00%	1.88%
4	Preferred Stock (Appendix A, Line 92)	-	0.00%	-	0.00%
5	Common Stock (Appendix A, Line 93)	128,617,113	53.00%	9.65%	5.11%
6	Total (sum lines 3-5)	242,715,213			6.99%
7	Return multiplied by Rate Base (line 1 * line 6)				11,671,066
8	INCOME TAXES				
9	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61)	26.73%			
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$ =	26.67%			
11	where WCLTD=(line 3) and R= (line 6)				
12	and FIT, SIT & p are as given in footnote F on Appendix A.				
13	$1 / (1 - T) = (T \text{ from line 9})$	136.48%			
14	Amortized Investment Tax Credit (266.8f) (enter negative)	(2,242,198)			
15	Income Tax Calculation = line 10 * line 7 * (1-n)	3,112,966			3,112,966
16	ITC adjustment (line 13 * line 14) * (1-n)	(3,060,082)	NP	1.00	(3,060,082)
17	Total Income Taxes (line 15 plus line 16)	52,884			52,884
18	Base Return and Income Taxes		Sum lines 7 and 17		11,723,950
19	Rate Base		Line 1		166,860,621
20	Return and Income Taxes at Base ROE		Line 18 / line 19		7.03%

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

21	Rate Base						Result	166,860,621
22	100 Basis Point Incentive Return impact on							
			\$	%	Cost		Weighted	
23	Long Term Debt	(line 3)	114,098,100.32	47.00%	4.00%		1.88%	
24	Preferred Stock	(line 4)	-	0.00%	-		0.00%	
25	Common Stock	(line 5 plus 100 basis points)	128,617,112.89	53.00%	10.65%		5.64%	
26	Total (sum lines 24-26)		242,715,213.21				7.52%	
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)							12,555,427.41
28	INCOME TAXES							
29	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		26.73%					
30	$CIT=(T/1-T) * (1-(WCLTD/R))$ =		27.36%					
31	where WCLTD=(line 23) and R=(line 26)							
32	and FIT, SIT & p are as given in footnote F on Appendix A.							
33	$1 / (1 - T) = (T \text{ from line 29})$		1.3648					
34	Amortized Investment Tax Credit (line 14)		(2,242,198)					
35	Income Tax Calculation = line 30 * line 27 * (1-n)		3,435,553					3,435,553
36	ITC adjustment (line 33 * line 34) * (1-n)		(3,060,082)	NP	1.00			(3,060,082)
37	Total Income Taxes	(line 35 plus line 36)	375,471					375,471
38	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 27 and 37				12,930,899
39	Rate Base			Line 21				166,860,621
40	Return and Income Taxes with 100 basis point increase in ROE			Line 38 / line 39				7.75%
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

Results

42	Rate Base							166,860,621
43	100 Basis Point Incentive Return							
			\$	%	Cost		Weighted	
44	Long Term Debt	(line 3 minus 1% in equity ratio)	114,098,100.32	46.00%	4.00%		1.84%	
45	Preferred Stock	(line 4)	-	0.00%	-		0.00%	
46	Common Stock	(line 5 plus 1% in equity ratio)	128,617,112.89	54.00%	9.65%		5.21%	
47	Total (sum lines 44-46)		242,715,213.21				7.05%	
48	Line 47 x line 42							11,765,342
49	INCOME TAXES							
50	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		26.73%					
51	$CIT=(T/1-T) * (1-(WCLTD/R))$ =		26.96%					
52	where WCLTD=(line 44) and R=(line 47)							
53	and FIT, SIT & p are as given in footnote F on Appendix A.							
54	$1 / (1 - T) = (T \text{ from line 50})$		1.3648					
55	Amortized Investment Tax Credit (line 14)		(2,242,198)					
56	Income Tax Calculation = line 51 * line 48 * (1-n)		3,171,701					3,171,701
57	ITC adjustment (line 54 * line 55) * (1-n)		(3,060,082)	NP	1.00			(3,060,082)
58	Total Income Taxes	(line 56 plus line 57)	111,620					111,620
59	Return and Income Taxes with 1% Increase in the Equity Ratio			Sum lines 48 and 58				11,876,962
60	Rate Base			Line 42				166,860,621
61	Return and Income Taxes with 1% Increase in the Equity Ratio			Line 59 / line 60				7.12%
62	Difference between Base ROE and 1% Increase in the Equity Ratio			Line 61 - Line 20				0.09%

Attachment 4

63 Revenue Requirement per project including incentives

64	Expense Allocator	[Appendix A, lines 45 and 59, less Appendix A, line 44b (project specific) / Gross Transmission Plant In Service Column (I). If Gross Transmission Plant is zero, then the Expense Allocator should be	0.0315
65	Base Carrying Charge	Line 103 Appendix A	0.0703

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 12/31/2022

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(558,341)	-	-	Line 11
2	ADIT-283 (enter negative)	-	-	-	Line 16
3	ADIT-190	-	-	-	Line 21
4	Subtotal	(558,341)	-	-	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	(558,341)	-	-	(558,341) 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	-	(106,955)	(106,955)	-	-
10	Balance-EOY Prorated (Attach 6b, Line 30)	December	-	(1,009,728)	(1,009,728)	-	-
11	ADIT 282-Average Total			(558,341)	(558,341)	-	-
ADIT-283							
12	Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-
13	EOY (Attach 6d, Line 44 less Line 44)	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 18)	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 12/31/2022

(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%	-	(106,955)	(106,955)	-	-	-	-
2 Increment	January	0	91.78%	-	(207,917)	(190,828)	-	-	-	-
3 Increment	February	0	84.11%	-	(207,907)	(174,870)	-	-	-	-
4 Increment	March	0	75.62%	-	(197,012)	(148,974)	-	-	-	-
5 Increment	April	0	67.40%	-	(187,984)	(126,696)	-	-	-	-
6 Increment	May	0	58.90%	-	(110,304)	(64,974)	-	-	-	-
7 Increment	June	0	50.68%	-	(110,304)	(55,908)	-	-	-	-
8 Increment	July	0	42.19%	-	(110,304)	(46,539)	-	-	-	-
9 Increment	August	0	33.70%	-	(110,304)	(37,171)	-	-	-	-
10 Increment	September	0	25.48%	-	(110,304)	(28,105)	-	-	-	-
11 Increment	October	0	16.99%	-	(110,304)	(18,737)	-	-	-	-
12 Increment	November	0	8.77%	-	(110,304)	(9,671)	-	-	-	-
13 Increment	December	0	0.27%	-	(109,981)	(301)	-	-	-	-
14 ADIT 282-Prorated EOY Balance				-	(1,789,886)	(1,009,728)	-	-	-	-
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)
 Projection for the 12 Months Ended 12/31/2022
 Beginning of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(106,955)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(106,955)	-	-	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 in the form 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			(106,955)			
20							
21							
22							
23							
24							
25							
26							
27	Subtotal - p274.b	-	-	(106,955)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total		-	(106,955)	-	-	

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
- Deferred income taxes and other items are included in taxable income in uniform periods that 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
- Deferred income taxes and other items are included in taxable income in uniform periods that 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)
 Projection for the 12 Months Ended 12/31/2022
 End of Year

Ln	Item	Transmission			
		Related	Plant Related	Labor Related	
1	ADIT- 282	(1,789,886)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(1,789,886)	-	-	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		(1,789,886)		(1,789,886)			
20							
21							
22							
23							
24							
25							
26							
27 Subtotal - p275.k		(1,789,886)	-	(1,789,886)	-	-	
28 Less FASB 109 Above if not separately removed							
29 Less FASB 106 Above if not separately removed							
30 Total		(1,789,886)	-	(1,789,886)	-	-	

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

Projection for the 12 Months Ended 12/31/2022

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	(948,421)	-	-	Line 11
2	ADIT-283	-	-	-	Line 14
3	ADIT-190	-	-	-	Line 17
4	Subtotal	(948,421)	-	-	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	(948,421)	-	-	(948,421) 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	-	-	(106,955)	-	-
10	Balance-EOY (Attach 6d, Line 30)	December	-	(1,789,886)	(1,789,886)	-	-
11	ADIT 282-Average Total			(894,943)	(948,421)	-	-
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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	
	Project	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)	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 (i) 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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)
	Project	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)	2014	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	2015	Avg Unamortized Balance Sum (i) 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)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
	Subaccount No.	Item Name	Land Held for Future Use and Estimated	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	LHFU in rate base (sum lines 5a-5x):																

CWIP in Rate Base

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	
No.	Project Name	job ID	Construction Start Date	Estimated in-service date	Approval Dec. No.	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 (t)	approved % for recovery	Rate Base Amt (s) x (t)	
7a										#####	0	0	0	0	0	0	0	0	0	16,892,308	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 Conductor 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			
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	Calculated	Calculated	Calculated	
					Transmission Plant in Service	General Plant in Service	Intangible Plant in Service	Total Gross Plant in Service (PIS)	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	#####	#####	#####	1 Dec-21	18,301,019	408,267	-	18,709,286	13,035,305	109,790	5,564,191
Empire State Line Project - Cost Containment Mechanism	1,460,659	993,594	979,552	2 Jan-22	35,300,765	415,941	-	35,716,706	24,884,870	209,594	10,622,242
Empire State Line Project - Unforeseeable Costs	74,026,469	50,355,543	49,643,855	3 Feb-22	35,420,318	420,874	-	35,841,192	24,971,603	210,324	10,659,264
Total	#####	#####	#####	4 Mar-22	52,344,045	425,411	-	52,769,456	36,766,019	309,663	15,693,775
				5 Apr-22	66,384,646	429,948	-	66,814,594	46,551,675	392,083	19,870,835
				6 May-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				7 Jun-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				8 Jul-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				9 Aug-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				10 Sep-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				11 Oct-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				12 Nov-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				13 Dec-22	218,916,205	572,450	29,421,288	248,909,943	173,422,814	1,460,659	74,026,469
				13M Av	150,698,495	513,849	18,105,408	169,317,752	117,968,614	993,594	50,355,543

Empire State Line Project - Cost Containment Mechanism	13M Average Net of AD	80% (gets 9.65% ROE)	20% (gets 0.00% ROE)		From Tab 2	From Tab 2	From Tab 2	Calculated	Calculated	Calculated	
					Transmission Accumulated Depreciation	General Accumulated Depreciation	Intangible Accumulated Depreciation	Total Accumulated Depreciation (AD)	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)
Empire State Line Project - Cost Containment Mechanism	979,552	783,641	195,910	1 Dec-21	48,152	1,771	-	49,922	34,782.38	293	14,847
Base Return & Taxes (from tab 4, row 66b, col k)	68,825			2 Jan-22	137,737	3,575	-	141,312	98,456.28	829	42,027
Weighted for containment		55,060	13,765	3 Feb-22	227,658	5,400	-	233,058	162,378.24	1,368	69,312
				4 Mar-22	358,799	7,245	-	366,045	255,033.99	2,148	108,863
				5 Apr-22	524,147	9,110	-	533,257	371,535.54	3,129	158,592
				6 May-22	985,362	11,593	245,177	1,242,132	865,429.93	7,289	369,413
				7 Jun-22	1,446,578	14,076	490,355	1,951,008	1,359,324.31	11,449	580,235
				8 Jul-22	1,907,793	16,559	735,532	2,659,884	1,853,218.70	15,609	791,056
				9 Aug-22	2,369,009	19,041	980,710	3,368,760	2,347,113.09	19,769	1,001,878
				10 Sep-22	2,830,224	21,524	1,225,887	4,077,635	2,841,007.48	23,928	1,212,699
				11 Oct-22	3,291,440	24,007	1,471,064	4,786,511	3,334,901.87	28,088	1,423,521
				12 Nov-22	3,752,655	26,490	1,716,242	5,495,387	3,828,796.26	32,248	1,634,342
				13 Dec-22	4,213,871	28,973	1,961,419	6,204,263	4,322,690.64	36,408	1,845,164
				13M Av	1,699,494	14,566	678,953	2,393,013	1,667,282	14,043	711,688

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

Income Tax Adjustments

(a)	(b) Dec 31
1 Total Tax adjustment for Permanent Differences ₁	(2,242,198)
1a Tax adjustment for AFUDC Equity ₁	(2,242,198)
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.