

Rate Formula Template  
Utilizing FERC Form 1 Data

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

LS Power Grid New York Corporation I

Type of revenue requirement: enter "P" if projected or "A" if actual: A  
Enter the year to which the revenue requirement relates: 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-6d	Detail of the Accumulated Deferred Income Tax Balances
Attachment 7	Depreciation Rates
Attachment 8	Annual Excess or Deficient Accumulated Deferred Income Taxes Worksheet

Formula Rate - Non-Levelized

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 For the 12 months ended 12/31/2021

Line No.	(1)	(2)	(3)
			Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 79)	12 months	\$ 2,938,665
<b>REVENUE CREDITS</b>			
2	Total Revenue Credits Attachment 1, line 6	TP 1.0000	-
3	Net Revenue Requirement (line 1 minus line 2)		2,938,665
4	True-up Adjustment (Attachment 5, line 3, col. G)	DA 1.00000	-
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)		\$ 2,938,665

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For the 12 months ended 12/31/2021

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 A)				
6	Production	(Attach 2, line 75)	-	NA	-
7	Transmission	(Attach 2, line 15)	14,539,763	TP	14,539,763
8	Distribution	(Attach 2, line 30)	-	NA	-
9	General & Intangible	(Attach 2, lines 45 + 60)	1,452,137	W/S	1,452,137
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)	15,991,901	GP=	15,991,901
11	ACCUMULATED DEPRECIATION & AMORTIZATION (Note A)				
12	Production	(Attach 2, line 151)	-	NA	-
13	Transmission	(Attach 2, line 91)	68,803	TP	68,803
14	Distribution	(Attach 2, line 106)	-	NA	-
15	General & Intangible	(Attach 2, lines 121 + 136)	19,935	W/S	19,935
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		88,738		88,738
17	NET ACQUISITION ADJUSTMENT	(Note B)			
18	Transmission	(Attach 2, line 166)	-	DA	-
19	TOTAL NET ACQUISITION ADJUSTMENT		-		-
20	NET PLANT IN SERVICE				
21	Production	(line 6- line 12)	-		-
22	Transmission	(line 7- line 13)	14,470,960		14,470,960
23	Distribution	(line 8- line 14)	-		-
24	General & Intangible	(line 9- line 15)	1,432,203		1,432,203
25	TOTAL NET PLANT (sum lines 21-24)	(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	15,903,163	NP=	15,903,163
26	ADJUSTMENTS TO RATE BASE				
27	ADIT (Attach 6a proj., line 5, Column D or Attach 6c True-up - line 5, column D) (Note C)		(344,030)	TP	(344,030)
28	Account No. 255 (enter negative) (Note D)	(Attach 3, line 169) (Note D)	-	NP	-
28a	Excess / Deficient Accumulated Deferred Income Taxes	(Attach 8, line 29) (Note F)	-	TP	-
29	Unamortized Lumpsum Lease Payment	Note G	-	DA	-
30	Unfunded Reserves (enter negative)	Note H	-	DA	-
31	Unamortized Regulatory Assets	(Attach 3, line 204, col. b) (Note I)	-	DA	-
32	Unamortized Abandoned Plant	(Attach 3, line 204, col. c) (Note J)	-	DA	-
33	TOTAL ADJUSTMENTS (sum lines 27-32)		(344,030)		(344,030)
34	LAND HELD FOR FUTURE USE	Company records	3,591,855	TP	3,591,855
35	WORKING CAPITAL (Note K)				
36	CWC	(1/8 * (Line 48 less Line 47a)	97,261		97,261
37	Materials & Supplies	(Attach 3, line 221, column c)	-	TP	-
38	Prepayments (Account 165 - Note K)	(Attach 3, line 189, column b)	45,406	GP	45,406
39	TOTAL WORKING CAPITAL (sum lines 36-38)		142,666		142,666
40	RATE BASE (sum lines 25, 33, 34, & 39)		19,293,655		19,293,655

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For the 12 months ended 12/31/2021

		(1)	(2)	(3)	(4)	(5)
		LS Power Grid New York Corporation I				
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
41	O&M					
42	Transmission	321.112.b	172,255	TP=	1.0000	172,255
43	Less Account 565	321.96.b	-	TP=	1.0000	-
44	A&G	323.197.b	605,829	W/S	1.0000	605,829
45	Less EPRI & Reg. Comm. Exp. & Other Ad.	Note L, company records	82,252	DA	1.0000	82,252
46	Plus Transmission Related Reg. Comm. Exp.	Note L, company records	82,252	TP=	1.0000	82,252
47	Less Account 566	321.97.b	4,599	DA	1.0000	4,599
47a	Amortization of Regulatory Assets	company records	-	DA	1.0000	-
47b	Account 566 excluding amort. of Reg Assets	(line 47 less line 47a)	4,599	DA	1.0000	4,599
48	TOTAL O&M (sum lines 42, 44, 46, 47a, 47b less lines 43 & 45, 47) (Note L)		778,084			778,084
49	DEPRECIATION EXPENSE					
50	Transmission	336.7.f (Note A)	275,914	TP	1.0000	275,914
51	General and Intangible	336.1.f + 336.10.f (Note A)	87,585	W/S	1.0000	87,585
52	Amortization of Abandoned Plant	(Attach 3, line 205, column c) (Note J)	-	DA	1.0000	-
53	Amortization of Acquisition Adjustment	(Attach 2, line 166)	-	DA	1.0000	-
54	TOTAL DEPRECIATION (Sum lines 50-52)		363,499			363,499
55	TAXES OTHER THAN INCOME TAXES (Note M)					
56	LABOR RELATED					
57	Payroll	263.i	22,453	W/S	1.0000	22,453
58	Highway and vehicle	263.i	-	W/S	1.0000	-
59	PLANT RELATED					
60	Property	263.i	6,185	GP	1.0000	6,185
61	Gross Receipts	263.i	-	GP	1.0000	-
62	Other	263.i	-	GP	1.0000	-
63	TOTAL OTHER TAXES (sum lines 57-62)		28,638			28,638
64	INCOME TAXES					
65	$T = 1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =$	(Note E)	26.14%			
66	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		26.57%			
67	where WCLTD = (line 96) and R = (line 99)					
68	and FIT, SIT, p, & n are as given in footnote E.					
69	$1 / (1 - T) = (T \text{ from line 65})$		1.3538			
70	Income Tax Calculation = line 66 * line 76		349,142			349,142
71	Investment Tax Credit Amortization Adjustment	(Attachment 3, line 174) (Note D)	-	NP	1.0000	-
72	Permanent Differences Tax Adjustment	(Attach 3, line 207 * line 65)	1,243	NP	1.0000	1,243
73	Excess/Deficient Deferred Taxes Adjustment	Attach 8, line 58 (proj.), line 90 (actual) Note F	-	NP	1.0000	-
74	Total Income Taxes	(Sum lines 72 to 73)	350,384			350,384
75	RETURN					
76	[ Rate Base (line 40) * Rate of Return (line 99)]		1,314,227			1,314,227
77	Rev Requirement before Incentive Projects (sum lines 48, 54, 63, 74, 76)		2,834,832			2,834,832
78	Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 67, cols. h, j & less p)		103,833	DA	1.0000	103,833
79	Total Revenue Requirement (sum lines 77 & 78)		<u>2,938,665</u>			<u>2,938,665</u>

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

LS Power Grid New York Corporation I  
SUPPORTING CALCULATIONS AND NOTES

80 TRANSMISSION PLANT INCLUDED IN ISO RATES

81	Total transmission plant (line 7, column 3)								14,539,763
82	Less transmission plant excluded from ISO rates (Note N)								-
83	Less transmission plant included in OATT Ancillary Services (Note N)								-
84	Transmission plant included in ISO rates (line 81 less lines 82 & 83)								14,539,763
85	Percentage of transmission plant included in ISO Rates (line 84 divided by line 81) [If line 81 equal zero, enter 1]						TP=		1.0000

86 WAGES & SALARY ALLOCATOR (W&S)

	Form 1 Reference	\$	TP	Allocation					
88	Production	354.20.b	-	-	-				
89	Transmission	354.21.b	-	1.00	-				
90	Distribution	354.23.b	-	-	-				
91	Other	354.24,25,26.b	-	-	-		W&S Allocator (\$ / Allocation)		
92	Total (sum lines 88-91) [TP equals 1 if there are no wages & salaries]		-	-	-	=	1.0000	=	WS

93 RETURN (R) (Notes O and P)

		\$	%	Cost	Weighted	
96	Long Term Debt (Attach 3, line 229) (Note O)	27,315,385	47.00%	3.61%	1.70%	=WCLTD
97	Preferred Stock (Attach 3, line 230) (Note O)	-	0.00%	0.00%	0.00%	
98	Common Stock (Attach 3, line 231) (Note O, Note P)	128,923,719	53.00%	9.65%	5.11%	
99	Total (sum lines 96-98)	156,239,104			6.81%	=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 Q)	(b) Incentive Investments from Attachment 4 (Note Q)	(c) Total
100	Net Transmission Plant in Service (Line 22 and Transmission CIACs)	-	14,470,960	14,470,960
101	Unamortized Abandoned Plant (Line 32)	-	-	-
102	Project Specific Regulatory Assets (Line 31)	-	-	-
103	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments			14,470,960
104	Return and Taxes (Lines 69 & 71)			1,664,611
105	Total Revenue Credits			-
106	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			11.50%

**SUPPORTING CALCULATIONS AND NOTES**

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

For the 12 months ended 12/31/2021

**LS Power Grid New York Corporation I**

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 Balances exclude Asset Retirement Costs.
- B No Acquisition Adjustment will be recovered until a filing requesting recovery is submitted to and approved by FERC under FPA Section 205.
- C The balances in Accounts 190, 281, 282 and 283 are allocated to transmission plant included in ISO rates based on company accounting records. Accumulated deferred income tax amounts associated with asset or liability accounts excluded from rate base do not affect rate base, such as ADIT related to asset retirement obligations and certain tax-related regulatory assets or liabilities. To the extent that the normalization requirements apply to ADIT activity in the projected net revenue requirement calculation or the true-up adjustment calculation, the ADIT amounts are computed in accordance with the proration formula of Treasury regulation Section 1.167(l)-1(h)(6) with averaging in accordance with IRC Section 168(i)(9)(B). The remaining ADIT activity are averaged. Work papers supporting the ADIT calculations will be posted with each projected net revenue requirement and/or Annual True-Up and included in the annual Informational Filing submitted to the Commission.
- D Investment tax credit (ITC) is recorded in accordance with the deferral method of accounting and any normalization requirements that relate to the eligibility to claim the credit or the recapture of the credit. The revenue requirement impact of any ITC amortization permitted to reduce income tax expense is determined as the amount of the Amortized Investment Tax Credit (266.8.f) multiplied by the applicable tax gross-up factor.
- E The composite income tax rate (T) applicable to each Rate Year (including both Annual Projections and True-Up Adjustments) is based on the Federal income tax rate (FIT), the State income tax rate (SIT) and the percentage of federal income tax deductible for state income tax purposes (P). 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 computed.
 

Inputs Required:	Federal income tax rate (FIT) =	21.00%
	Composite state income tax rate (SIT) =	6.50% (Attachment 3)
	Percent of federal income tax deductible for state purposes (P) =	0.00%
- 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.
- F Upon enactment of changes in tax law, ADIT balances are re-measured and adjusted in the Company's books of account, resulting in excess or deficient accumulated deferred income tax assets and liabilities. Such excess or deficient ADIT attributable to assets or liabilities reflected in ISO rates and subsequent recoverable or refundable amortization will be based upon tax records and be calculated and recorded in accordance with ASC 740 and any applicable normalization requirements of the taxing jurisdiction. For each re-measurement of deferred taxes, the amounts entered as Adjustments to Rate Base or a component of Income Taxes will be supported by work papers providing the balance for each taxing jurisdiction at the beginning and end of the year, amortization for the year and any other information required to support compliance with any applicable normalization requirements.
- G In the event that transmission assets or right of ways involve a lumpsum upfront payment under a lease that qualifies as a capital lease, it will be amortized over the life of the lease to Account 567 and the unamortized balance will be included here. In the event such a lease involves monthly or annual payments, the payments will be booked to Account 567.
- H Unfunded Reserves are customer contributed capital authorized by a regulatory agency. Balances, if any, will be supported by a workpaper. 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.
- I Recovery of Regulatory Assets must be authorized by the Commission.
- J Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of Abandoned Plant.
- K Cash Working Capital assigned to transmission is transmission-allocated O&M minus the amortization of any Regulatory Asset, divided by eight. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- L Line 45 removes EPRI Annual Membership Dues listed in Form 1 at 353.f, any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h. Line 45 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising. Line 45 removes all EEI and EPRI research, development and demonstration expenses. Line 46 reflects all Regulatory Commission Expenses directly related to transmission service, ISO filings, or transmission siting itemized at 351.h. Line 42 or Line 44 and thus Line 48 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
- M Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
- N Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation step-up facilities, which are deemed to be 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.
- O In accordance with the Settlement Agreement in Docket No. ER 20-716 approved June 17, 2021, the Base Return on Equity shall be 9.65% and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
- P A hypothetical capital structure of 47% debt and 53% equity will be used until the entire Marcy to New Scotland 345 kV Upgrade Project is placed in-service. After all facilities of the Marcy to New Scotland 345 kV Upgrade Project are placed in-service, the lesser of a 52% equity ratio or the actual equity ratio will be used.
- Q Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives

**Attachment 1 - Revenue Credit Workpaper\***  
**LS Power Grid New York Corporation I**

<b>Account 454 - Rent from Electric Property (300.19.b)</b>	Notes 1 & 3	
1 Rent from FERC Form No. 1		-
<b>Account 456 (including 456.1) (300.21.b and 300.22.b)</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.

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	<b>Sub Total Revenue Credit</b>	-	-	-	-
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  
 LS Power Grid New York Corporation I

Plant in Service Worksheet (Note 2)

		Source (Less ARO, see Note 1)	Year	Balance
1	<u>Calculation of Transmission Plant In Service</u>			
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	13,431,466
8	June	company records	2021	15,119,419
9	July	company records	2021	15,742,638
10	August	company records	2021	15,189,780
11	September	company records	2021	15,157,790
12	October	company records	2021	15,160,667
13	November	company records	2021	46,454,977
14	December	p207.58.g	2021	52,760,187
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		14,539,763.43
16	<u>Calculation of Distribution Plant In Service</u>	Source (Less ARO, see Note 1)		
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	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		-



31	<b>Calculation of Intangible Plant In Service</b>	Source (Less ARO, see Note 1)		
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	1,064,849
38	June	company records	2021	1,064,849
39	July	company records	2021	1,064,849
40	August	company records	2021	1,064,849
41	September	company records	2021	1,064,849
42	October	company records	2021	1,064,849
43	November	company records	2021	6,248,084
44	December	p205.5.g	2021	6,240,606
45	<b>Intangible Plant In Service</b>	(sum lines 32-44) /13		1,452,137
46	<b>Calculation of General Plant In Service</b>	Source (Less ARO, see Note 1)		
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	-
60	<b>General Plant In Service</b>	(sum lines 47-59) /13		-
61	<b>Calculation of Production Plant In Service</b>	Source (Less ARO, see Note 1)		
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	<b>Production Plant In Service</b>	(sum lines 62-74) /13		-
76	<b>Total Plant In Service</b>	(sum lines 15, 30, 45, 60, & 75)		15,991,901

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 Note 1)	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	12,120
84	June	company records	2021	35,056
85	July	company records	2021	60,880
86	August	company records	2021	86,764
87	September	company records	2021	112,147
88	October	company records	2021	137,504
89	November	company records	2021	189,163
90	December	p219.25.c	2021	260,804
91	<b>Transmission Accumulated Depreciation</b>	(sum lines 78-90) /13		68,803
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source (Less ARO, see Note 1)		
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	<b>Distribution Accumulated Depreciation</b>	(sum lines 93-105) /13		-

107	<u>Calculation of Intangible Accumulated Amortization</u>	Source (Less ARO, see Note 1)		
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	8,878
115	July	company records	2021	14,797
116	August	company records	2021	20,716
117	September	company records	2021	26,635
118	October	company records	2021	32,553
119	November	company records	2021	52,877
120	December	p200.21.c	2021	102,695
121	<b>Accumulated Intangible Amortization</b>	(sum lines 108-120) /13		19,934.69
122	<u>Calculation of General Accumulated Depreciation</u>	Source (Less ARO, see Note 1)		
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	-
136	<b>Accumulated General Depreciation</b>	(sum lines 123-135) /13		-
137	<u>Calculation of Production Accumulated Depreciation</u>	Source (Less ARO, see Note 1)		
138	December	p219.20.c to 24.c (prior year)	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	<b>Production Accumulated Depreciation</b>	(sum lines 138-150) /13		-
152	<b>Total Accumulated Depreciation and Amortization</b>	(sum lines 91, 106, 121, 136, & 151)		88,738

Acquisition Adjustment Worksheet

				FERC 115 -		FERC 406 -	
	Calculation of Transmission Acquisition Adj.	Source	Year	FERC 114 - Balance	Accumulated Amortization	Net Balance	Amortization Exp
153	December	company records	2020	-	-	-	-
154	January	company records	2021	-	-	-	-
155	February	company records	2021	-	-	-	-
156	March	company records	2021	-	-	-	-
157	April	company records	2021	-	-	-	-
158	May	company records	2021	-	-	-	-
159	June	company records	2021	-	-	-	-
160	July	company records	2021	-	-	-	-
161	August	company records	2021	-	-	-	-
162	September	company records	2021	-	-	-	-
163	October	company records	2021	-	-	-	-
164	November	company records	2021	-	-	-	-
165	December	company records	2021	-	-	-	-
166	<b>Transmission Acquisition Adj.</b>	(sum lines 153-165) /13		-	-	-	-

Note

- 1 Balances exclude Asset Retirement Costs.
- 2 For the initial rate year, capital balances that are typically based on a 13-month average will be divided by the number of months the rate is in effect.

**Attachment 3 - Cost Support**  
**LS Power Grid New York Corporation I**

		Beginning of Year	End of Year	Average Balance
Numbering continues from Attachment 2				
167	Account No. 255 (enter negative) 267.8.h	-	-	
168	Portion of Unamortized ITC Not Reflected in Rate Base (enter negative)	-	-	
169	Portion of Unamortized ITC Reducing in Rate Base	-	-	
		<b>Jurisdiction 1</b>	<b>Jurisdiction 2</b>	<b>Total</b>
170	Investment Tax Credit Amortization (enter negative) 114.19.c	-	-	
171	ITC Amortization Not Permitted to Reduce Recoverable Tax Expense (enter negative)	-	-	
172	ITC Amortization Permitted to Reduce Recoverable Tax Expense	-	-	
173	Applicable Tax Gross-up Factor	-	-	
174	Investment Tax Credit Amortization Adjustment	-	-	
175	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)	<b>A</b>	<b>B</b>	
		<b>Year</b>	<b>Balance</b>	
176	December 111.57.d	2020	-	
177	January company records	2021	-	
178	February company records	2021	-	
179	March company records	2021	-	
180	April company records	2021	-	
181	May company records	2021	-	
182	June company records	2021	96,250	
183	July company records	2021	87,500	
184	August company records	2021	78,750	
185	September company records	2021	71,758	
186	October company records	2021	95,657	
187	November company records	2021	79,909	
188	December 111.57.c	2021	80,452	
189	<b>Prepayments</b> (sum lines 176-188) /13		45,405.85	

**Reserves**

189a	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	List of all Reserves	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 NOT included in the formula rate	paid for by customers, 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
190	Reserve 1	-	-	-	-	-	-
190a	Reserve 2	-	-	-	-	-	-
190b	Reserve 3	-	-	-	-	-	-
190c	Reserve 4	-	-	-	-	-	-
190d	...	-	-	-	-	-	-
190e	...	-	-	-	-	-	-
	<b>Total</b>						

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.

Month (a)			Unamortized Regulatory Asset (b) Note A	Unamortized Abandoned Plant (c) Note B
191	December	2020	-	-
192	January	2021	-	-
193	February	2021	-	-
194	March	2021	-	-
195	April	2021	-	-
196	May	2021	-	-
197	June	2021	-	-
198	July	2021	-	-
199	August	2021	-	-
200	September	2021	-	-
201	October	2021	-	-
202	November	2021	-	-
203	December	2021	-	-
204	Average of the 13 Monthly Balances		-	-
205	Amortization Expense of Abandoned Plant			-

**Multi-jurisdictional Workpaper**

Income Tax Rates		New York	State 2	State 3	State 4	State 5	Weighted Average
206	Weighting SIT=Composite State Income Tax Rate SIT will include multiple state or local income tax rates, if applicable, weighted based on the apportionment methodologies of each jurisdiction and the number of days in the year that the rates are effective.	100%					0.065
207	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. If any, a workpaper showing the calculation will be attached.						918

**Materials & Supplies**

		Stores Expense Undistributed p227.16 (a)	Transmission Materials & Supplies p227.8 (b)	Total c (col a+col b)	
Note: for the projection, the prior year's actual balances will be used					
Form No.1 page					
208	December	-	-	-	
209	January	-	-	-	
210	February	-	-	-	
211	March	-	-	-	
212	April	-	-	-	
213	May	-	-	-	
214	June	-	-	-	
215	July	-	-	-	
216	August	-	-	-	
217	September	-	-	-	
218	October	-	-	-	
219	November	-	-	-	
220	December	-	-	-	
221	Average	sum line 208 to 220 divided by 13			-

Notes

- A Recovery of regulatory assets requires authorization from the Commission.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC.

**Attachment 3 - Cost Support  
LS Power Grid New York Corporation I**

**COST OF CAPITAL**

RETURN ON RATE BASE ( R )									
				\$					
222	Long Term Interest (117, sum of 62.c through 67.c) (Note D)			1,348,404					
223	Preferred Dividends (118.29c) (positive number)			-					
224	Proprietary Capital (Line 25 (c))			128,923,718.92					
225	Less Preferred Stock (Line 9)			-					
226	Less Account 216.1 Undistributed Subsidiary Earnings (Line 25 (d))			-					
227	Less Account 219 Accum. Other Comprehensive Income (Line 25 (e))			-					
228	Common Stock (Sum of Lines 224 through 227)			128,923,718.92					
				\$	%	Cost	Weighted		
229	Long Term Debt	Line 246 col (a), Note A and Appendix A Note P		27,315,385	47.00%	3.61%	1.70%	=WCLTD	
230	Preferred Stock	Line 246 col (b), Note B and Appendix A Note P		-	0.00%	0.00%	0.00%		
231	Common Stock	Line 228 col (b), Note C and Appendix A Notes O and P		128,923,719	53.00%	9.65%	5.11%		
232	Total	(Sum of Lines 229 through 231)		156,239,103.54			6.81%	=R	
		(a)	(b)	(c)	(d)	(e)			
		Long Term Debt	Preferred Stock	Proprietary	Undistributed	Accum Other			
	Monthly Balances for Capital Structure	(Note A)	(112.3.c)	Capital (112.16.c)	Sub Earnings	Income 219			
				216.1 (112.12.c)	(112.15.c)				
233	December (Prior Year)	-	-	37,143,763	-	-			
234	January	-	-	37,189,703	-	-			
235	February	-	-	73,294,256	-	-			
236	March	-	-	105,221,725	-	-			
237	April	-	-	110,544,139	-	-			
238	May	-	-	139,042,454	-	-			
239	June	-	-	159,048,990	-	-			
240	July	16,500,000	-	166,765,122	-	-			
241	August	35,200,000	-	167,568,721	-	-			
242	September	51,500,000	-	168,280,910	-	-			
243	October	62,500,000	-	169,303,789	-	-			
244	November	85,900,000	-	170,567,062	-	-			
245	December	103,500,000	-	172,037,712	-	-			
246	13-Month Average	27,315,385	-	128,923,719	-	-			
<b>Notes</b>									
A	Long Term debt balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112, lines 18.c to 21.c, in the Form No. 1; the cost is calculated by dividing line 222 by the Long Term Debt balance on line 229.								
B	Preferred Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on page 112 line 3.c in the Form No. 1								
C	Common Stock balance will reflect the 13 month average of the balances, of which the 1st and 13th are found on Form 1 page 112 line 16.c less lines 3.c , 12.c, and 15.c								
D	Long-term interest will exclude any short-term interest included in FERC Account 430, Interest on Debt to Associated Companies								

LS Power Grid New York Corporation I

Project Worksheet  
Attachment 4

For the 12 months ended 12/31/2021

Utilizing Appendix A Data

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

		Allocator		Result
1	Rate Base			19,293,655
2	BASE RETURN CALCULATION:			
		\$	%	Cost
3	Long Term Debt (Appendix A, Line 96)	27,315,385	47.00%	3.61%
4	Preferred Stock (Appendix A, Line 97)	-	0.00%	-
5	Common Stock (Appendix A, Line 98)	128,923,719	53.00%	9.65%
6	Total (sum lines 3-5)	156,239,104		6.81%
7	Return multiplied by Rate Base (line 1 * line 6)			1,314,227
8	INCOME TAXES			
9	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 65)	0.2614		
10	$CIT=(T/1-T) * (1-(WCLTD/R))$ =	0.2657		
11	where WCLTD=(line 3) and R=(line 6)			
12	and FIT, SIT & p are as given in footnote E on Appendix A.			
13	$1 / (1 - T) = (T \text{ from line 9})$	1.3538		
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-		
15	Income Tax Calculation = line 10 * line 7 * (1-n)	349,142		349,142
16	ITC adjustment (line 13 * line 14) * (1-n)	-	NP	-
17	Total Income Taxes (line 15 plus line 16)	349,142		349,142
18	Base Return and Income Taxes	Sum lines 7 and 17		1,663,368
19	Rate Base	Line 1		19,293,655
20	Return and Income Taxes at Base ROE	Line 18 / line 19		0.0862



100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

21	Rate Base					Result	19,293,655
22	100 Basis Point Incentive Return impact on						
		\$	%	Cost		Weighted	
23	Long Term Debt (line 3)	27,315,385	47.00%	3.61%		1.70%	
24	Preferred Stock (line 4)	-	0.00%	0.00%		0.00%	
25	Common Stock (line 5 plus 100 basis points)	128,923,719	53.00%	10.65%		5.64%	
26	Total (sum lines 24-26)	156,239,104				7.34%	
27	100 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)						1,416,483
28	INCOME TAXES						
29	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ (Appendix A, line 61)	0.2614					
30	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.2720					
31	where WCLTD=(line 23) and R=(line 26)						
32	and FIT, SIT & p are as given in footnote E on Appendix A.						
33	$1 / (1 - T) =$ (T from line 29)	1.3538					
34	Amortized Investment Tax Credit (line 14)	-					
35	Income Tax Calculation = line 30 * line 27 * (1-n)	385,322					385,322
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	1.00			-
37	Total Income Taxes (line 35 plus line 36)	385,322					385,322
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37				1,801,805
39	Rate Base		Line 21				19,293,655
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39				0.0934
41	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 41 - Line 20				0.0072

Effect of 1% Increase in the Equity Ratio

42	Rate Base					Results	19,293,655
43	100 Basis Point Incentive Return						
		\$	%	Cost		Weighted	
44	Long Term Debt (line 3 minus 1% in equity ratio)	27,315,385	46.00%	3.61%		1.66%	
45	Preferred Stock (line 4)	-	0.00%	0.00%		0.00%	
46	Common Stock (line 5 plus 1% in equity ratio)	128,923,719	54.00%	9.65%		5.21%	
47	Total (sum lines 44-46)	156,239,104				6.87%	
48	Line 47 x line 42						1,325,878
49	INCOME TAXES						
50	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ (Appendix A, line 61)	0.2614					
51	$CIT=(T/1-T) * (1-(WCLTD/R)) =$	0.2683					
52	where WCLTD=(line 44) and R=(line 47)						
53	and FIT, SIT & p are as given in footnote E on Appendix A.						
54	$1 / (1 - T) =$ (T from line 50)	1.3538					
55	Amortized Investment Tax Credit (line 14)	-					
56	Income Tax Calculation = line 51 * line 48 * (1-n)	355,729					355,729
57	ITC adjustment (line 54 * line 55) * (1-n)	-	NP	1.00			-
58	Total Income Taxes (line 56 plus line 57)	355,729					355,729
59	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 48 and 58				1,681,607
60	Rate Base		Line 42				19,293,655
61	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 59 / line 60				0.0872
62	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 61 - Line 20				0.0009

63 Revenue Requirement per project including incentives

64 Expense Allocator [Appendix A, lines 48 and 63, less Appendix A, line 47a (project specific) / Gross Transmission Plant In Service Column (l). If Gross Transmission Plant is zero, then the Expense Allocator should be zero] (Note B)

0.0555

65 Base Carrying Charge Appendix A, Line 106

0.1150

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 (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) + (m) + (o) - (p))
66	Segment A	14,470,960	10.65%	9.65%	1%	0.0072	0.00718	103,833	0.00%	-	1,664,611	14,539,763	0.0555	806,722	363,499	-	2,938,665
66a				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
66b				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
66c				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
...				9.65%		0.0072	-	-		-	-	-	-	-	-	-	-
67	Total	\$14,470,960		9.65%		0.0072		103,833		-	1,664,611	\$14,539,763		806,722	363,499	-	2,938,665
68	Check Sum Appendix A Line 3																2,938,665
69	Difference (must be equal to zero)																-

- Note:
- A Column (b), Net Investment includes the Net Plant In Service, unamortized regulatory assets, and unamortized abandoned plant.
  - 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 workpaper 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 incentive>

Project	Docket No.	Note
Marcy to New Scotland 345 kV Upgrade Project (Segment A)	ER20-716	100 basis point ("bp") adder to the Base ROE will apply to Project Costs incurred up to the Cost Cap (defined in Section III. B. 5 of Settlement Agreement). A 100 bp ROE adder shall also apply to Unforeseeable Costs (that are more than five (5) percent of the Cost Cap), Third Party Costs, and Project Development Costs. The 100 bp consists of a 50 bp incentive adder to account for benefits to customers, including congestion relief, and a 50 bp incentive adder for risks and challenges in developing the AC Transmission Projects.

Attachment 5 - Example of True-Up Calculation  
LS Power Grid New York Corporation I

Year		Annual True-Up Calculation				
A	B	C	D	E	F	G
Project Identification	Project Name	Actual Adjusted Net Revenue Requirement <sup>1</sup>	Revenue Received <sup>2</sup>	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
	Marcy New Scotland 345 kV Upgrade Project	2,938,665	1,624,679	1,313,986	85,409	1,399,395
2a		-	-	-	-	-
2b		-	-	-	-	-
2c		-	-	-	-	-
2d		-	-	-	-	-
3	Total	2,938,665	1,624,679	1,313,986	85,409	1,399,395

Notes

- From Attachment 4, Column (q) for the period being trued-up
- 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
- 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
- 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**

(a)	(b)	(c)	(d)
Interest Rate:	Quarter	Year	Quarterly Interest Rate under Section 35.19(a)
5	1st Qtr.	2021	3.25%
6	2nd Qtr	2021	3.25%
7	3rd Qtr	2021	3.25%
8	4th Qtr	2021	3.25%
9	1st Qtr	2022	3.25%
10	2nd Qtr	2022	3.25%
11	3rd Qtr	2022	3.25%
12	Sum lines 5-11		22.75%
13	Avg. Monthly FERC Rate	Line 12 divided by 7	3.25%

**LS Power Grid New York Corporation I**  
**Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Proration and Averaging Worksheet**  
**Projected Annual Transmission Revenue Requirement**  
**For the 12 months ended 12/31/2021**

Line No.	ADIT Account	Amount	
1	190	-	From line 25
2	281 (enter negative)	-	From line 58
3	282 (enter negative)	(43,846)	From line 91
4	283 (enter negative)	-	From line 124
5	Total Projected ADIT	<u>(43,846)</u>	Enter as negative Appendix A, page 2, line 27

---

6	Rate year =	-
7	Test period days after rates become effective	365

8 **Note 1** - The computations on this workpaper average the projected annual activity of accumulated deferred income taxes. To the extent that the ADIT is subject to the normalization requirements, the proration rules of Treasury Regulation Sec. 1.167(l)-1(h)(6) and the consistency rules of IRC Section 168(i)(9)(B) are applied. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated.

9 **Note 2** - The components of the accumulated deferred income tax balances are detailed on Attachment 6b.

10	<b>Account 190 - Accumulated Deferred Income Taxes</b>		Amount debit / <credit>
11	Beginning Balance		-
12	Less: Portion not related to transmission		-
13	Less: Portion not reflected in rate base		-
14	Subtotal: Portion reflected in rate base	Line 11 - line 12 - line 13	-
15	Less: Portion subject to proration	Line 29, Col. D	-
16	Portion subject to averaging	Line 14 - line 15	-
17	Ending Balance		-
18	Less: Portion not related to transmission		-
19	Less: Portion not reflected in rate base		-
20	Subtotal: Portion reflected in rate base	Line 17 - line 18 - line 19	-
21	Less: Portion subject to proration (before proration)	Line 41 Col. D	-
22	Portion subject to averaging (before averaging)	Line 20 - line 21	-
23	Ending balance of portion subject to proration (prorated)	Line 41 Col. H	-
24	Average balance of portion subject to averaging	(Line 16 + line 22) / 2	-
25	Amount reflected in rate base	Line 23 + line 24	-

Enter on line 1

**Note 3** - Accumulated deferred income tax activity in account 190 subject to the proration rules relates to taxable contributions in aid of construction, net operating loss carryforwards, regulatory liabilities for excess deferred income taxes and any other amounts subject to the Section 168 or other normalization requirements.

27	<b>Account 190 - Accumulated Deferred Income Taxes</b>							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)
28	<hr/>							
29	December 31,	-	NA	-	NA	365	NA	-
30	January	-	-	-	335	365	-	-
31	February	-	-	-	307	365	-	-
32	March	-	-	-	276	365	-	-
33	April	-	-	-	246	365	-	-
34	May	-	-	-	215	365	-	-
35	June	-	-	-	185	365	-	-
36	July	-	-	-	154	365	-	-
37	August	-	-	-	123	365	-	-
38	September	-	-	-	93	365	-	-
39	October	-	-	-	62	365	-	-
40	November	-	-	-	32	365	-	-
41	December	-	-	-	1	365	-	-
42	Total		-					

43	<b>Account 281 - Accumulated Deferred Income Taxes</b>		Amount debit / <credit>
44	Beginning Balance		-
45	Less: Portion not related to transmission		-
46	Less: Portion not reflected in rate base		-
47	Subtotal: Portion reflected in rate base	Line 44 - line 45 - line 46	-
48	Less: Portion subject to proration	Line 62 Col. D	-
49	Portion subject to averaging	Line 47 - line 48	-
50	Ending Balance		-
51	Less: Portion not related to transmission		-
52	Less: Portion not reflected in rate base		-
53	Subtotal: Portion reflected in rate base	Line 50 - line 51 - line 52	-
54	Less: Portion subject to proration (before proration)	Line 74 Col. D	-
55	Portion subject to averaging (before averaging)	Line 53 - line 54	-
56	Ending balance of portion subject to proration (prorated)	Line 74 Col. H	-
57	Average balance of portion subject to averaging	(Line 49 + line 55) / 2	-
58	Amount reflected in rate base	Line 56 + line 57	-

Enter on line 2

**Note 4** - Accumulated deferred income tax activity in account 281 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

60	<b>Account 281 - Accumulated Deferred Income Taxes</b>							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)
61	<hr/>							
62	December 31,	-	NA	-	NA	365	NA	-
63	January	-	-	-	335	365	-	-
64	February	-	-	-	307	365	-	-
65	March	-	-	-	276	365	-	-
66	April	-	-	-	246	365	-	-
67	May	-	-	-	215	365	-	-
68	June	-	-	-	185	365	-	-
69	July	-	-	-	154	365	-	-
70	August	-	-	-	123	365	-	-
71	September	-	-	-	93	365	-	-
72	October	-	-	-	62	365	-	-
73	November	-	-	-	32	365	-	-
74	December	-	-	-	1	365	-	-
75	Total		-					

76	<b>Account 282 - Accumulated Deferred Income Taxes</b>		Amount debit / <credit>
77	Beginning Balance		-
78	Less: Portion not related to transmission		-
79	Less: Portion not reflected in rate base		-
80	Subtotal: Portion reflected in rate base	Line 77 - line 78 - line 79	-
81	Less: Portion subject to proration	Line 95 Col. D	-
82	Portion subject to averaging	Line 80 - line 81	-
83	Ending Balance		-
84	Less: Portion not related to transmission		-
85	Less: Portion not reflected in rate base		-
86	Subtotal: Portion reflected in rate base	Line 78 - line 79 - line 80	-
87	Less: Portion subject to proration (before proration)	Line 107 Col. D	-
88	Portion subject to averaging (before averaging)	Line 81 - line 82	-
89	Ending balance of portion subject to proration (prorated)	Line 107 Col. H	(43,846)
90	Average balance of portion subject to averaging	(Line 82 + line 88) / 2	-
91	Amount reflected in rate base	Line 89 + line 90	(43,846) Enter on line 3

92 **Note 5** - Accumulated deferred income tax activity in account 282 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

93	<b>Account 282 - Accumulated Deferred Income Taxes</b>							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)
94	December 31,	-	NA	-	NA	365	NA	-
95	January	-	-	-	335	365	-	-
96	February	-	-	-	307	365	-	-
97	March	-	-	-	276	365	-	-
98	April	-	-	-	246	365	-	-
99	May	-	(10,001)	(10,001)	215	365	(5,891)	(5,891)
100	June	-	(20,034)	(30,035)	185	365	(10,154)	(16,045)
101	July	-	(20,087)	(50,121)	154	365	(8,475)	(24,520)
102	August	-	(20,133)	(70,254)	123	365	(6,784)	(31,304)
103	September	-	(20,179)	(90,433)	93	365	(5,141)	(36,446)
104	October	-	(20,219)	(110,652)	62	365	(3,435)	(39,880)
105	November	-	(43,162)	(153,814)	32	365	(3,784)	(43,664)
106	December	-	(66,154)	(219,968)	1	365	(181)	(43,846)
107			(219,968)					
108	Total		(219,968)					

109	<b>Account 283 - Accumulated Deferred Income Taxes</b>		Amount debit / <credit>
110	Beginning Balance		-
111	Less: Portion not related to transmission		-
112	Less: Portion not reflected in rate base		-
113	Subtotal: Portion reflected in rate base	Line 110 - line 111 - line 112	-
114	Less: Portion subject to proration	Line 128 Col. D	-
115	Portion subject to averaging	Line 113 - line 114	-
116	Ending Balance		-
117	Less: Portion not related to transmission		-
118	Less: Portion not reflected in rate base		-
119	Subtotal: Portion reflected in rate base	Line 111 - line 112 - line 113	-
120	Less: Portion subject to proration (before proration)	Line 135 Col. D	-
121	Portion subject to averaging (before averaging)	Line 114 - line 115	-
122	Ending balance of portion subject to proration (prorated)	Line 135 Col. H	-
123	Average balance of portion subject to averaging	(Line 110 + line 116) / 2	-
124	Amount reflected in rate base	Line 117 + line 118	-

Enter on line 4

**Note 6** - Accumulated deferred income tax activity in account 283 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

126	<b>Account 283 - Accumulated Deferred Income Taxes</b>							
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month- end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month- end Balance debit / <credit>
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (g)
127	<hr/>							
128	December 31,	-	NA	-	NA	365	NA	-
129	January	-	-	-	335	365	-	-
130	February	-	-	-	307	365	-	-
131	March	-	-	-	276	365	-	-
132	April	-	-	-	246	365	-	-
133	May	-	-	-	215	365	-	-
134	June	-	-	-	185	365	-	-
135	July	-	-	-	154	365	-	-
136	August	-	-	-	123	365	-	-
137	September	-	-	-	93	365	-	-
138	October	-	-	-	62	365	-	-
139	November	-	-	-	32	365	-	-
140	December	-	-	-	1	365	-	-
141	Total		-					



**LS Power Grid New York Corporation I**  
**Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Detail Worksheet**  
**Projected Annual Transmission Revenue Requirement**  
**For the 12 months ended 12/31/2021**

	Projected amount - beginning of year	Projected amount during the year	Projected amount - end of year	Explanation
Composite income tax rate	0.00%	0.00%	0.00%	
<b>Account 190 (+ = debit for DTA/DTL amounts)</b>				
<i>Included in rate base and subject to proration</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Included in rate base but not subject to proration</i>				
Item 1	-	661,711	661,711	
Item 2	-	-	-	
Subtotal of temporary differences	-	661,711	661,711	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Excluded from rate base</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
Total Temporary Differences - account 190	-	661,711	661,711	
Total DTA / <DTL> - account 190	-	-	-	
<b>Account 281 (+ = debit for DTA/DTL amounts)</b>				
<i>Included in rate base and subject to proration</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Included in rate base but not subject to proration</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Excluded from rate base</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
Total Temporary Differences - account 281	-	-	-	
Total DTA / <DTL> - account 281	-	-	-	

**Account 282 (+ = debit for DTA/DTL amounts)****Included in rate base and subject to proration**

Tax depreciation	-	(826,667)	(826,667)
Book depreciation of tax basis	-	-	-
Item 3	-	-	-
Item 4	-	-	-
Subtotal of temporary differences	-	(826,667)	(826,667)
DTA / <DTL> for such temporary differences	-	-	-

**Included in rate base but not subject to proration**

Item 1	(126,955)	794	(126,161)
Item 2	-	61,870	61,870
Item 3	-	-	-
Item 4	-	-	-
Item 5	-	-	-
Item 6	-	-	-
Subtotal of temporary differences	(126,955)	62,664	(64,291)
DTA / <DTL> for such temporary differences	-	-	-

**Excluded from rate base**

AFUDC-equity accrual	(650,292)	4,067	(646,225)
AFUDC-equity - book depreciation	-	-	-
Item 3	-	-	-
Item 4	-	-	-
Subtotal of temporary differences	(650,292)	4,067	(646,225)
DTA / <DTL> for such temporary differences	-	-	-

Total Temporary Differences - account 282	(777,247)	(759,936)	(1,537,183)
DTA / <DTL> - account 282	-	-	-

**Account 283 (+ = debit for DTA/DTL amounts)****Included in rate base and subject to proration**

Item 1	-	-	-
Item 2	-	-	-
Subtotal of temporary differences	-	-	-
DTA / <DTL> for such temporary differences	-	-	-

**Included in rate base but not subject to proration**

Item 1	-	-	-
Item 2	-	-	-
Subtotal of temporary differences	-	-	-
DTA / <DTL> for such temporary differences	-	-	-

**Excluded from rate base**

Item 1	(230,087)	1,439	(228,648)
Item 2	-	-	-
Subtotal of temporary differences	(230,087)	1,439	(228,648)
DTA / <DTL> for such temporary differences	-	-	-

Total Temporary Differences - account 283	(230,087)	1,439	(228,648)
DTA / <DTL> - account 283	-	-	-

**LS Power Grid New York Corporation I**  
**Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Proration and Averaging Worksheet**  
**Actual Annual Transmission Revenue Requirement (True-up Adjustment)**  
**For the 12 months ended 12/31/2021**

Line No.	ADIT Account	Amount	
1	190	123,572	From line 25
2	281 (enter negative)	-	From line 58
3	282 (enter negative)	(452,314)	From line 91
4	283 (enter negative)	(15,288)	From line 124
5	Total Projected ADIT	<u>(344,030)</u>	Enter as negative Appendix A, page 2, line 27

6	Rate year =	2021
7	Test period days after rates become effective	365

**Note 1** - The computations on this workpaper average the actual annual activity of accumulated deferred income taxes. To the extent that the ADIT is subject to the normalization requirements, the proration rules of Treasury Regulation Sec. 1.167(l)-1(h)(6) and the consistency rules of IRC Section 168(i)(9)(B) are applied. Activity related to the portions of the account balances not subject to the proration requirement are averaged instead of prorated.

**Note 2** - The components of the accumulated deferred income tax balances are detailed on Attachment 6d.

Line	Account 190 - Accumulated Deferred Income Taxes	Amount	debit / <credit>
11	Beginning Balance	FF1 234.8.b	-
12	Less: Portion not related to transmission	-	-
13	Less: Portion not reflected in rate base	-	-
14	Subtotal: Portion reflected in rate base	Line 11 - line 12 - line 13	-
15	Less: Portion subject to proration	Line 29, Col. D	-
16	Portion subject to averaging	Line 14 - line 15	-
17	Ending Balance	FF1 234.8.c	247,144
18	Less: Portion not related to transmission	-	-
19	Less: Portion not reflected in rate base	-	-
20	Subtotal: Portion reflected in rate base	Line 17 - line 18 - line 19	247,144
21	Less: Portion subject to proration (before proration)	Line 41 Col. D	244,796
22	Portion subject to averaging (before averaging)	Line 20 - line 21	2,348
23	Ending balance of portion subject to proration (prorated)	Line 41 Col. H	122,398
24	Average balance of portion subject to averaging	(Line 16 + line 22) / 2	1,174
25	Amount reflected in rate base	Line 23 + line 24	<u>123,572</u> Enter on line 1

**Note 3** - Accumulated deferred income tax activity in account 190 subject to the proration rules relates to taxable contributions in aid of construction, net operating loss carryforwards, regulatory liabilities for excess deferred income taxes and any other amounts subject to the Section 168 or other normalization requirements.

27	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Account 190 - Accumulated Deferred Income Taxes	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity (See Note 7.)	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 8.)	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 9.)	Fifty percent of actual activity (Col 1) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (a)						
28														
29	December 31,	-	NA	-	NA	365	NA	-	NA	NA	NA	NA	NA	-
30	January	-	-	-	335	365	-	-	-	-	-	-	-	-
31	February	-	-	-	307	365	-	-	-	-	-	-	-	-
32	March	-	-	-	276	365	-	-	-	-	-	-	-	-
33	April	-	-	-	246	365	-	-	-	-	-	-	-	-
34	May	-	-	-	215	365	-	-	-	-	-	-	-	-
35	June	-	-	-	185	365	-	-	267,960	267,960	-	133,980	-	133,980
36	July	-	-	-	154	365	-	-	-	-	-	-	-	133,980
37	August	-	-	-	123	365	-	-	-	-	-	-	-	133,980
38	September	-	-	-	93	365	-	-	87,802	87,802	-	43,901	-	177,881
39	October	-	-	-	62	365	-	-	-	-	-	-	-	177,881
40	November	-	-	-	32	365	-	-	-	-	-	-	-	177,881
41	December	-	-	-	1	365	-	-	(110,966)	(110,966)	-	-	(55,483)	122,398
42	Total								<u>244,796</u>	<u>244,796</u>				

Line	Account 281 - Accumulated Deferred Income Taxes	Amount	debit / <credit>
44	Beginning Balance	FF1 272.8.b	-
45	Less: Portion not related to transmission	-	-
46	Less: Portion not reflected in rate base	-	-
47	Subtotal: Portion reflected in rate base	Line 44 - line 45 - line 46	-
48	Less: Portion subject to proration	Line 62 Col. D	-
49	Portion subject to averaging	Line 47 - line 48	-
50	Ending Balance	FF1 273.8.k	-
51	Less: Portion not related to transmission	-	-
52	Less: Portion not reflected in rate base	-	-
53	Subtotal: Portion reflected in rate base	Line 50 - line 51 - line 52	-
54	Less: Portion subject to proration (before proration)	Line 74 Col. D	-
55	Portion subject to averaging (before averaging)	Line 53 - line 54	-
56	Ending balance of portion subject to proration (prorated)	Line 74 Col. H	-
57	Average balance of portion subject to averaging	(Line 49 + line 55) / 2	-
58	Amount reflected in rate base	Line 56 + line 57	<u>-</u> Enter on line 2

**Note 4** - Accumulated deferred income tax activity in account 281 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

60	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Account 281 - Accumulated Deferred Income Taxes	Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity (See Note 7.)	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 8.)	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 9.)	Fifty percent of actual activity (Col 1) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
							(c) X (e) X (f)	Prior Month Col. (h) + Current Month Col. (a)						
61														
62	December 31,	-	NA	-	NA	365	NA	-	NA	NA	NA	NA	NA	-
63	January	-	-	-	335	365	-	-	-	-	-	-	-	-
64	February	-	-	-	307	365	-	-	-	-	-	-	-	-
65	March	-	-	-	276	365	-	-	-	-	-	-	-	-
66	April	-	-	-	246	365	-	-	-	-	-	-	-	-
67	May	-	-	-	215	365	-	-	-	-	-	-	-	-
68	June	-	-	-	185	365	-	-	-	-	-	-	-	-
69	July	-	-	-	154	365	-	-	-	-	-	-	-	-
70	August	-	-	-	123	365	-	-	-	-	-	-	-	-
71	September	-	-	-	93	365	-	-	-	-	-	-	-	-
72	October	-	-	-	62	365	-	-	-	-	-	-	-	-
73	November	-	-	-	32	365	-	-	-	-	-	-	-	-
74	December	-	-	-	1	365	-	-	-	-	-	-	-	-
75	Total								<u>-</u>	<u>-</u>				

76 Account 282 - Accumulated Deferred Income Taxes			Amount
			debit / <credit>
77	Beginning Balance	FF1 274.2.b	-
78	Less: Portion not related to transmission		-
79	Less: Portion not reflected in rate base		-
80	Subtotal: Portion reflected in rate base	Line 77 - line 78 - line 79	-
81	Less: Portion subject to proration	Line 95 Col. D	-
82	Portion subject to averaging	Line 80 - line 81	-
83	Ending Balance	FF1 275.2.k	(2,789,268)
84	Less: Portion not related to transmission		-
85	Less: Portion not reflected in rate base		(1,809,227)
86	Subtotal: Portion reflected in rate base	Line 78 - line 79 - line 80	(980,040)
87	Less: Portion subject to proration (before proration)	Line 107 Col. D	(295,920)
88	Portion subject to averaging (before averaging)	Line 81 - line 82	(664,121)
89	Ending balance of portion subject to proration (prorated)	Line 107 Col. H	(110,253)
90	Average balance of portion subject to averaging	(Line 82 + line 88) / 2	(342,060)
91	Amount reflected in rate base	Line 89 + line 90	(452,314) Enter on line 3

**Note 5** - Accumulated deferred income tax activity in account 282 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

93 Account 282 - Accumulated Deferred Income Taxes													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity (See Note 7.)	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 8.)	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 9.)	Fifty percent of actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
							Prior Month Col. (h) + Current Month Col. (g)						
94	December 31,	-	NA	-	NA	365	NA	NA	NA	NA	NA	NA	-
95	January	-	-	-	335	365	-	-	-	-	-	-	-
96	February	-	-	-	307	365	-	-	-	-	-	-	-
97	March	-	-	-	276	365	-	-	-	-	-	-	-
98	April	-	-	-	246	365	-	-	-	-	-	-	-
99	May	-	(10,001)	(10,001)	215	365	(5,891)	(5,891)	10,001	-	-	-	-
100	June	-	(20,034)	(30,035)	185	365	(10,154)	(16,045)	(87,979)	(10,154)	(43,989)	-	(54,143)
101	July	-	(20,087)	(50,121)	154	365	(8,475)	(24,520)	20,087	-	-	-	(54,143)
102	August	-	(20,133)	(70,254)	123	365	(6,784)	(31,304)	20,133	-	-	-	(54,143)
103	September	-	(20,179)	(90,433)	93	365	(5,141)	(36,446)	(79,373)	(59,194)	(5,141)	(29,597)	(88,882)
104	October	-	(20,219)	(110,652)	62	365	(3,435)	(39,880)	-	20,219	-	-	(88,882)
105	November	-	(43,162)	(153,814)	32	365	(3,784)	(43,664)	-	43,162	-	-	(88,882)
106	December	-	(66,154)	(219,968)	1	365	(181)	(43,846)	(108,535)	(42,381)	(181)	(21,190)	(110,253)
107	December	-	(66,154)	(219,968)	1	365	(181)	(43,846)	(108,535)	(42,381)	(181)	(21,190)	(110,253)
108	Total		(219,968)					(295,920)	(75,952)				

109 Account 283 - Accumulated Deferred Income Taxes			Amount
			debit / <credit>
110	Beginning Balance	FF1 276.9.b	-
111	Less: Portion not related to transmission		-
112	Less: Portion not reflected in rate base		-
113	Subtotal: Portion reflected in rate base	Line 110 - line 111 - line 112	-
114	Less: Portion subject to proration	Line 128 Col. D	-
115	Portion subject to averaging	Line 113 - line 114	-
116	Ending Balance	FF1 277.9.k	(918,576)
117	Less: Portion not related to transmission		-
118	Less: Portion not reflected in rate base		(888,000)
119	Subtotal: Portion reflected in rate base	Line 111 - line 112 - line 113	(30,575)
120	Less: Portion subject to proration (before proration)	Line 135 Col. D	-
121	Portion subject to averaging (before averaging)	Line 114 - line 115	(30,575)
122	Ending balance of portion subject to proration (prorated)	Line 135 Col. H	-
123	Average balance of portion subject to averaging	(Line 110 + line 116) / 2	(15,288)
124	Amount reflected in rate base	Line 117 + line 118	(15,288) Enter on line 4

**Note 6** - Accumulated deferred income tax activity in account 283 subject to the proration rules relates differences between depreciation methods and lives for public utility property and any other amounts subject to the Section 168 or other normalization requirements.

126 Account 283 - Accumulated Deferred Income Taxes													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Year	Forecasted Monthly Activity debit / <credit>	Forecasted Month-end Balance debit / <credit>	Days until End of Test Period	Days in Test Period	Prorated Forecasted Monthly Activity debit / <credit>	Forecasted Prorated Month-end Balance debit / <credit>	Actual Monthly Activity	Difference between projected monthly and actual monthly activity (See Note 7.)	Preserve projected proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 8.)	Fifty percent of the difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 9.)	Fifty percent of actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 10.)	Balance reflecting proration or averaging (See Note 11.)
							Prior Month Col. (h) + Current Month Col. (g)						
127	December 31,	-	NA	-	NA	365	NA	NA	NA	NA	NA	NA	-
128	January	-	-	-	335	365	-	-	-	-	-	-	-
129	February	-	-	-	307	365	-	-	-	-	-	-	-
130	March	-	-	-	276	365	-	-	-	-	-	-	-
131	April	-	-	-	246	365	-	-	-	-	-	-	-
132	May	-	-	-	215	365	-	-	-	-	-	-	-
133	June	-	-	-	185	365	-	-	-	-	-	-	-
134	July	-	-	-	154	365	-	-	-	-	-	-	-
135	August	-	-	-	123	365	-	-	-	-	-	-	-
136	September	-	-	-	93	365	-	-	-	-	-	-	-
137	October	-	-	-	62	365	-	-	-	-	-	-	-
138	November	-	-	-	32	365	-	-	-	-	-	-	-
139	December	-	-	-	1	365	-	-	-	-	-	-	-
140	December	-	-	-	1	365	-	-	-	-	-	-	-
141	Total		-					-	-				

**Note 7** - Column J is the difference between actual monthly and projected monthly activity (Column I minus Column C). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (i.e., the amount of projected activity that did not occur) and a positive in Column J represents under-projection (i.e., the excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (i.e., the excess of actual activity over projected activity) and a positive in Column J represents over-projection (i.e., the amount of projected activity that did not occur).

**Note 8** - Column K preserves the effects of ADIT proration from the projected revenue requirement when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J indicates that ADIT activity was over-projected, enter Column G x [Column I / Column C]. If Column J indicates that ADIT activity was under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.

**Note 9** - Column L applies when (1) Column J indicates that ADIT activity was under-projected AND (2) actual monthly and projected monthly activity are either both increases or both decreases. Enter 50 percent of the amount from Column J. In other situations, enter zero. The ADIT activity in column L is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly ADIT activity.

**Note 10** - Column M applies when (1) projected monthly activity was an increase while actual monthly activity was a decrease OR (2) projected monthly activity was a decrease while actual monthly activity was an increase. Enter 50 percent of the amount of actual monthly activity (Col I). In other situations, enter zero. The ADIT activity in column M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly ADIT activity.

**Note 11** - Column N is computed by adding the prorated monthly ADIT activity, if any, from Column K to the portion of monthly ADIT activity, if any, from Column L or M to the balance at the end of the prior month.

**LS Power Grid New York Corporation I**  
**Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Detail Worksheet**  
**Actual Annual Transmission Revenue Requirement (True-up Adjustment)**  
**For the 12 months ended 12/31/2021**

	Actual amount - beginning of year	Actual amount during the year	Actual amount - end of year	Explanation
Composite income tax rate	26.14%	26.14%	26.14%	
<b>Account 190 (+ = debit for DTA/DTL amounts)</b>				
<i>Included in rate base and subject to proration</i>				
NOL Carryforward (Depreciation)	-	936,661	936,661	
Item 2	-	-	-	
Subtotal of temporary differences	-	936,661	936,661	
DTA / <DTL> for such temporary differences	-	244,796	244,796	
<i>Included in rate base but not subject to proration</i>				
Amortization of start-up costs	-	8,984	8,984	
Item 2	-	-	-	
Subtotal of temporary differences	-	8,984	8,984	
DTA / <DTL> for such temporary differences	-	2,348	2,348	
<i>Excluded from rate base</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
Total Temporary Differences - account 190	-	945,645	945,645	
Total DTA / <DTL> - account 190	-	247,144	247,144	
<b>Account 281 (+ = debit for DTA/DTL amounts)</b>				
<i>Included in rate base and subject to proration</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Included in rate base but not subject to proration</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
<i>Excluded from rate base</i>				
Item 1	-	-	-	
Item 2	-	-	-	
Subtotal of temporary differences	-	-	-	
DTA / <DTL> for such temporary differences	-	-	-	
Total Temporary Differences - account 281	-	-	-	
Total DTA / <DTL> - account 281	-	-	-	

**Account 282 (+ = debit for DTA/DTL amounts)*****Included in rate base and subject to proration***

Tax depreciation	-	(1,411,007)	(1,411,007)
Book depreciation of tax basis	-	278,734	278,734
Item 3	-	-	-
Item 4	-	-	-
Subtotal of temporary differences	-	(1,132,273)	(1,132,273)
DTA / <DTL> for such temporary differences	-	(295,920)	(295,920)

***Included in rate base but not subject to proration***

Plant-related basis differences net of depreciation (unprorated)	-	(2,694,763)	(2,694,763)
Removal costs (accrual net of expenditures)	-	77,120	77,120
Item 3	-	-	-
Item 4	-	-	-
Item 5	-	-	-
Item 6	-	-	-
Subtotal of temporary differences	-	(2,617,642)	(2,617,642)
DTA / <DTL> for such temporary differences	-	(684,121)	(684,121)

***Excluded from rate base***

AFUDC-equity accrual (net of depreciation)	-	(6,922,622)	(6,922,622)
Item 2	-	-	-
Item 3	-	-	-
Item 4	-	-	-
Subtotal of temporary differences	-	(6,922,622)	(6,922,622)
DTA / <DTL> for such temporary differences	-	(1,809,227)	(1,809,227)
Total Temporary Differences - account 282	-	(10,672,537)	(10,672,537)
DTA / <DTL> - account 282	-	(2,789,268)	(2,789,268)

**Account 283 (+ = debit for DTA/DTL amounts)*****Included in rate base and subject to proration***

Item 1	-	-	-
Item 2	-	-	-
Subtotal of temporary differences	-	-	-
DTA / <DTL> for such temporary differences	-	-	-

***Included in rate base but not subject to proration***

Reg Carrying Charge-Debt Rate (net of amortization)	-	(116,991)	(116,991)
Item 2	-	-	-
Subtotal of temporary differences	-	(116,991)	(116,991)
DTA / <DTL> for such temporary differences	-	(30,575)	(30,575)

***Excluded from rate base***

Reg Carrying Charge-Equity Rate (net of amortization)	-	(700,516)	(700,516)
Tax-related regulatory assets	-	(2,697,228)	(2,697,228)
Subtotal of temporary differences	-	(3,397,744)	(3,397,744)
DTA / <DTL> for such temporary differences	-	(888,000)	(888,000)
Total Temporary Differences - account 283	-	(3,514,734)	(3,514,734)
DTA / <DTL> - account 283	-	(918,576)	(918,576)

**LS Power Grid New York Corporation I**  
**Attachment 7 - Depreciation and Amortization Rates**  
**For the 12 months ended 12/31/2021**

Line	Account Number	FERC Account	Rate (Annual)Percent (Note A)
<b>TRANSMISSION PLANT</b>			
1	350.2	Land Rights	1.43%
2	352	Structures and Improvements	1.60%
3	353	Station Equipment	2.06%
4	354	Towers and Fixtures	2.06%
5	355	Poles and Fixtures	2.06%
6	356	Overhead Conductor and Devices	2.06%
7	357	Underground Conduit	1.40%
8	358	Underground Conductor and Devices	1.75%
9	359	Roads and Trails	1.00%
<b>GENERAL PLANT</b>			
10	391	Office Furniture & Equipment	12.50%
11	391.1	Computer Hardware	12.50%
12	392	Transportation Equipment	10.00%
13	393	Stores Equipment	12.50%
14	397	Communication Equipment	25.00%
<b>INTANGIBLE PLANT</b>			
15	301	Organization	1.85%
16	302	Franchises and Consents	1.85%
17	303	Miscellaneous Intangible Plant / Computer Software	6.67%
18	303.1	Contributions in Aid of Construction	Note B

**Notes**

- A These depreciation rates shall stay in effect until changed pursuant to a Commission order emanating from an FPA Section 205 or Section 206 filing.
- B 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.

**LS Power Grid New York Corporation I**  
**Worksheet - Annual Excess or Deficient Accumulated Deferred Income Taxes Worksheet**  
**Annual Transmission Revenue Requirement**  
**For the 12 months ended 12/31/2021**

**Line No.**  
**1 Purpose of worksheet**

- The purposes of this portion of the worksheet are to:
- describe legislation resulting in remeasurement of ADIT accounts,
  - explain how any ADIT accounts were re-measured,
  - explain the excess or deficient ADIT contained therein,
  - explain the accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities),
  - reconcile the amounts of excess or deficient ADIT determined as a result of each specific change in tax law (i.e., unrecovered regulatory assets and unrefunded regulatory liabilities comprising the Rate Base Adjustment Mechanism) as of the beginning and end of the current test period,
  - indicate whether each excess or deficient ADIT amount is protected (i.e., subject to the normalization rules) or unprotected (i.e., not subject to the normalization rules),
  - indicate the amount of amortization of the excess or deficient ADIT returned or recovered through rates (i.e., the Income Tax Allowance Adjustment Mechanism) during the current period,
  - indicate the accounts to which the excess or deficient ADIT are amortized,
  - indicate the amortization period of the excess or deficient ADIT being returned or recovered through rates, and
- 2 - describe the method of amortization each excess or deficient ADIT amount.

**3 Description of changes in tax law**

**Note 1a** - The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	Not applicable	Not applicable
State income tax rate	Not applicable	Not applicable
Composite federal/state income tax rate	0%	0%
Tax gross-up factor	0.00000	0.00000

**Note 1b** - There has not been a change in tax law affecting the ADIT balances of LS Power Grid New York Corporation I in a prior period and there are no enacted tax law changes affecting the ADIT balances for the test period. Thus, LS Power Grid New York Corporation I has not recorded regulatory assets or regulatory liabilities for deficient or excess deferred taxes and is not amortizing any such amount.

**12 Summary of re-measurement of ADIT resulting from the 2017 decrease in federal income tax rate**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	ADIT on Regulatory Asset or Liability Affecting Rate	ADIT on Regulatory Asset or Liability Account 190 or 283	ADIT on Regulatory Asset or Liability Account 190 or 283	ADIT on Regulatory Asset or Liability Account 410.1 or 411.1	ADIT on Regulatory Asset or Liability Account 410.2 or 411.2	ADIT on Regulatory Asset or Liability Account 410.2 or 411.2	
Account	Balance Prior to Change in Law	Portion Affecting Rate Base	Balance Re- measured after Change in Law	Portion Affecting Rate Base Re- measured after Change in Law	Debit or <Credit> to ADIT Affecting Rate Base	Debit or <Credit> to Account 182.3	Debit or <Credit> to Account 254	Debit or <Credit> to Account 254	Debit or <Credit> to Account 254	ADIT on Regulatory Asset or Liability Account 190 or 283	ADIT on Regulatory Asset or Liability Account 190 or 283	ADIT on Regulatory Asset or Liability Account 190 or 283	Debit or <Credit> to Account 410.1	Debit or <Credit> to Account 411.1	Debit or <Credit> to Account 410.2	Debit or <Credit> to Account 411.2
15 190																
16 281 (enter negative)																
17 282 (enter negative)																
18 283 (enter negative)																
19 Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 Summary of entry related to ADIT affecting rate base																
21 Effect on rate base prior to re-measurement																
22 Effect on rate base after re-measurement																

**Note 2 - Explanation of how ADIT accounts are re-measured upon a change in income tax law**

Deferred tax assets and liabilities are adjusted (re-measured) for the effect of the changes in tax law (including tax rates) in the period that the change is enacted. Adjustments are recorded in the appropriate deferred tax balance sheet accounts (Accounts 190, 281, 282 and 283) based on the nature of the temporary difference and the related classification requirements of the accounts. If as a result of action or expected action by a regulator, it is probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, a regulatory asset or liability is recognized in Account 182.3 (Other Regulatory Assets), or Account 254 (Other Regulatory Liabilities), as appropriate, for that probable future revenue or reduction in future revenue. Re-measurements of deferred tax balance sheet accounts may also result in re-measurements of tax-related regulatory assets or liabilities that had been recorded prior to the change in tax law. If it is not probable that the future increase or decrease in taxes payable due to the change in tax law or rates will be recovered from or returned to customers through future rates, tax expense is recognized in Account 410.2 (Provision for Deferred Income Taxes, Other Income or Deductions) or tax benefit is recognized in Account 411.2 (Provision for Deferred Income Taxes-Credit,



24 **Rate Base Adjustment Mechanism - Summary**

25		<u>Projected Revenue Requirement</u>	<u>Actual Revenue Requirement (True-up)</u>
26	Account	Amount	Amount
27	182.3 (debit or <credit>)		
28	254 (debit or <credit>)		
29	Total Excess / Deficient ADIT	-	-

30 **Rate Base Adjustment Mechanism - Reconciliation of Beginning and End of Test Period Balances - Projected**

31	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Description (+ = debit, < = credit)			Balance at Beginning of Year - Projected	Remeasurement of ADIT - Projected (Note 3)	Annual Amortization - Projected (Note 4)	Other Adjustments - Projected (Note 5)	Balance at End of Year - Projected (d)+(e)+(f)+(g)	Whether subject to normalization rules	Amortization period and method
32	Item 1							-		
33								-		
34								-		
35	Item ...							-		
36	Total for account 182.3			-	-	-	-	-		
37	Item 1							-		
38								-		
39								-		
40	Item ...							-		
41	Total for account 254			-	-	-	-	-		
42	Total excess or deficient ADIT			-	-	-	-	-		
43				-	-	-	-	-		

44 **Income Tax Allowance Mechanism - Projected**

45	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Description (+ = debit, < = credit)			Annual Amortization from Table Above	Debit or <Credit> to Account 410.1	Debit or <Credit> to Account 411.1	Debit or <Credit> to Account 410.2	Debit or <Credit> to Account 411.2	Debit or <Credit> to Account 190	Debit or <Credit> to Account 283
46	Item 1			-	#DIV/0!					-
47				-	#DIV/0!					-
48				-	#DIV/0!					-
49	Item ...			-	#DIV/0!					-
50	Total for account 182.3			-	#DIV/0!	-	-	-	-	#DIV/0!
51	Item 1			-	#DIV/0!	#DIV/0!				-
52				-	#DIV/0!	#DIV/0!				-
53				-	#DIV/0!	#DIV/0!				-
54	Item ...			-	#DIV/0!	#DIV/0!				-
55	Total for account 254			-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!
56	Total amortization and offsetting entries			-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!
57				-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!
58				-	#DIV/0!	#DIV/0!	-	-	-	#DIV/0!

- 59 **Note**
- 60 **Note**
- 61 **Note**
- 62 **Note**

63 **Rate Base Adjustment Mechanism - Reconciliation of Beginning and End of Test Period Balances - Actual**

64	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
				Balance at	Remeasuremen	Annual	Other	Balance at End	Whether	
				Beginning of	t of ADIT -	Amortization -	Adjustments -	of Year -	subject to	
65	<b>Description (+ = debit, &lt;= = credit)</b>									
				Year -	Actual	Actual	Actual	Projected	normalization	Amortization period and method
				Projected	(Note 7)	(Note 8)	(Note 9)	(d)+(e)+(f)+(g)	rules	
66	Item 1							-		
67								-		
68								-		
69	Item ...							-		
70	Total for account 182.3			-	-	-	-	-		
71	Item 1							-		
72								-		
73								-		
74	Item ...							-		
75	Total for account 254			-	-	-	-	-		
76	Total excess or deficient ADIT			-	-	-	-	-		

76 **Income Tax Allowance Mechanism - Actual**

77	(a)	(b)	(c)	(d)	(e)	(f)				
				Annual	Debit or	Debit or	Debit or	Debit or	Debit or	Debit or
				Amortization	<Credit> to	<Credit> to	<Credit> to	<Credit> to	<Credit> to	<Credit> to
78	<b>Description (+ = debit, &lt;= = credit)</b>									
					Account 410.1	Account 411.1	Account 410.2	Account 411.2	Account 190	Account 283
79	Item 1			-						
80				-						
81				-						
82	Item ...			-						
83	Total for account 182.3			-	-	-	-	-	-	-
84	Item 1			-		#DIV/0!			-	
85				-		#DIV/0!			-	
86				-		#DIV/0!			-	
87	Item ...			-		#DIV/0!			-	
88	Total for account 254			-	-	#DIV/0!	-	-	-	#DIV/0!
89	Total amortization and offsetting entries			-	-	#DIV/0!	-	-	-	#DIV/0!
90				-						

- 91 **Note**
- 92 **Note**
- 93 **Note**
- 94 **Note**

**LS Power Grid New York Corporation I**  
**Workpaper for Listing of Permanent Book/Tax Differences**  
**Listing of Permanent Book/Tax Differences**

The book/tax differences reflected in recoverable income tax expense are differences between revenues and expenses reflected in the revenue requirement and revenue and deductions reflected in taxable income. As such, non-operating (below-the-line) expenses and income are not included (e.g., accrual of AFUDC-equity). Book depreciation of capitalized AFUDC-equity is reflected in ratemaking, but not for income tax purposes, and, thus, is a permanent book/tax difference in this context. Similarly, amortization of the regulatory asset for pre-commercial carrying charges accrued at an after-tax equity rate of return is permanent difference between recoverable expenses and tax deductions.

	<b>Amount per Formula Rate Template</b>	
<b>Permanent differences per tax return</b>		
Depreciation of AFUDC-equity	3,513	
Amortization of carrying charge-equity		
Total permanent book/tax differences	<hr/> 3,513	
Tax rate	26.14%	
Tax effect of permanent book/tax differences	<hr/> 918	<b>To Attachment 3, Line 207</b>
Tax gross-up factor	1.3538212	
Permanent Differences Tax Adjustment	<hr/> <hr/> 1,243	

**LS Power Grid New York Corporation I**  
**Workpaper for Attachment 5 Revenue**  
**2021 True-up**

<b>Actual NYISO Transmission owner revenue received</b>	<b>\$</b>	<b>1,624,679</b>	To Attachment 5, Line 2, Column D
Revenue balancing entry reflecting revenue requirement earned	\$	1,085,050	
<u>Revenues from Transmission of Electricity for Others (Account 456.1)</u>	<u>\$</u>	<u>2,709,729</u>	Form No. 1 page 328.35n