

Rate Formula Template  
Utilizing FERC Form 1 Data

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 12/31/2023

NextEra Energy Transmission New York, Inc.

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 8a-c	Workpapers

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NextEra Energy Transmission New York, Inc.

Line No.			(1)	(2)	(3)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 75)		12 months	\$ 44,620,500
2	REVENUE CREDITS		Total	Allocator	
	Total Revenue Credits	Attachment 1, line 6	-	TP 1.0000	-
3	Net Revenue Requirement	(line 1 minus line 2)			44,620,500
4	True-up Adjustment	(Attachment 5, line 3, col. G)	486,553.93	DA 1.00000	486,554
5	NET ADJUSTED REVENUE REQUIREMENT	(line 3 plus line 4)			\$ 45,107,054

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		NextEra Energy Transmission New York, Inc.				
(1)		(2)	(3)	(4)	(5)	
Line No.		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	<b>RATE BASE:</b>					
	GROSS PLANT IN SERVICE (Note M)					
6	Production	(Attach 2, line 75)	-	NA	-	-
7	Transmission	(Attach 2, line 15)	215,080,772	TP	1.0000	215,080,772
8	Distribution	(Attach 2, line 30)	-	NA	-	-
9	General & Intangible	(Attach 2, lines 45 + 60)	48,931,397	W/S	1.0000	48,931,397
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)	264,012,169	GP=	1.0000	264,012,169
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)					
11	Production	(Attach 2, line 151)	-	NA	-	-
12	Transmission	(Attach 2, line 91)	5,690,656	TP	1.0000	5,690,656
13	Distribution	(Attach 2, line 106)	-	NA	-	-
14	General & Intangible	(Attach 2, lines 121 + 136)	2,323,518	W/S	1.0000	2,323,518
15	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		8,014,173			8,014,173
	NET PLANT IN SERVICE					
17	Production	(line 6- line 12)	-			-
18	Transmission	(line 7- line 13)	209,390,117			209,390,117
19	Distribution	(line 8- line 14)	-			-
20	General & Intangible	(line 9- line 15)	46,607,879			46,607,879
21	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)	255,997,995	NP=	1.0000	255,997,995
	ADJUSTMENTS TO RATE BASE (Note A)					
23	ADIT (Attach 6a proj., line 8, Column E or Attach 6e True-up - line 8, colu		(5,949,180)	TP	1.0000	(5,949,180)
24	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.0000	-
25	CWIP	(Attach 8, line 8, col.u)	-	DA	1.0000	-
26a	Unamortized portion of lumpsum lease payment	(Note P)	-	DA	1.0000	-
27	Unfunded Reserves (enter negative)	(Attach 3, line 170a, col. h) (Note O)	-	DA	1.0000	-
28	Unamortized Regulatory Assets	(Attach 8, line 2, col. y) (Note L)	-	DA	1.0000	-
29	Unamortized Abandoned Plant	(Attach 8, line 4, col. y) (Note K)	-	DA	1.0000	-
30	TOTAL ADJUSTMENTS (sum lines 24-29)		(5,949,180)			(5,949,180)
31	LAND HELD FOR FUTURE USE	(Attach 8, line 6, column q)	-	TP	1.0000	-
	WORKING CAPITAL (Note C)					
32	CWC	(1/8 * (Line 45 less Line 44b)	1,216,289			1,216,289
33	Materials & Supplies (Note B)	(Attach 3, line 189, column C)	-	TP	1.0000	-
34	Prepayments (Account 165 - Note C)	(Attach 3, line 170, column B)	-	GP	1.0000	-
35	TOTAL WORKING CAPITAL (sum lines 33-35)		1,216,289			1,216,289
36						
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>251,265,104</u>			<u>251,265,104</u>

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For the 12 months ended 12/31/2023

		(1)	(2)	(3)	(4)	(5)
			NextEra Energy Transmission New York, Inc.			
			Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
38	O&M					
39	Transmission	321.112.b		7,635,372	TP= 1.0000	7,635,372
40	Less Account 565	321.96.b		-	TP= 1.0000	-
41	A&G	323.197.b		2,094,936	W/S 1.0000	2,094,936
42	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 3, line 171, column A)		-	DA 1.0000	-
43	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 3, line 172, column C)		-	TP= 1.0000	-
44	PBOP expense adjustment	(Attach 3, line 197, col. b)		-	TP= 1.0000	-
44a	Less Account 566	321.97.b		-	DA 1.0000	-
44b	Amortization of Regulatory Assets	(Attach 8, line 2, column h)		-	DA 1.0000	-
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)		-	DA 1.0000	-
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)			9,730,308		9,730,308
46	DEPRECIATION EXPENSE					
47	Transmission	336.7.f (Note M)		4,574,188	TP 1.0000	4,574,188
48	General and Intangible	336.1.f + 336.10.f (Note M)		1,524,146	W/S 1.0000	1,524,146
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)		-	DA 1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)			6,098,335		6,098,335
51	TAXES OTHER THAN INCOME TAXES (Note E)					
52	LABOR RELATED					
53	Payroll	263._i (enter FN1 line #)		-	W/S 1.0000	-
54	Highway and vehicle	263._i (enter FN1 line #)		-	W/S 1.0000	-
55	PLANT RELATED					
56	Property	263._i (enter FN1 line #)		5,214,153	GP 1.0000	5,214,153
57	Gross Receipts	263._i (enter FN1 line #)		-	NA	-
58	Other	263._i (enter FN1 line #)		-	GP 1.0000	-
59	TOTAL OTHER TAXES (sum lines 53-58)			5,214,153		5,214,153
60	INCOME TAXES	(Note F)				
61	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$			26.14%		
62	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$			25.87%		
63	where WCLTD=(line 92) and R= (line 95)					
64	and FIT, SIT, p, & n are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$			1.3538		
66	Amortized Investment Tax Credit (Attachment 4, line 14)			-		
67	Permanent Differences Tax Adjustment	(Attach 3, line 173a * line 65)		216,752	NP 1.00	216,752
68	Income Tax Calculation = line 62 * line 72			4,546,939.36		4,546,939.36
69	ITC adjustment (line 65 * line 66)			-	NP 1.0000	-
70	Total Income Taxes	(Sum lines 67 to 69)		4,763,692		4,763,692
71	RETURN					
72	[Rate Base (line 37) * Rate of Return (line 95)]			17,574,738	NA	17,574,738
73	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 70, 72)			43,381,225		43,381,225
74	Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 70, cols. h, j & less p)			1,239,276	DA 1.0000	1,239,276
75	Total Revenue Requirement (sum lines 73 & 74)			44,620,500		44,620,500

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For the 12 months ended 12/31/2023

**NextEra Energy Transmission New York, Inc.**  
**SUPPORTING CALCULATIONS AND NOTES**

76 TRANSMISSION PLANT INCLUDED IN ISO RATES

77	Total transmission plant (line 7, column 3)		215,080,772.25
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)		215,080,772.25

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)

83		Form 1 Reference	\$	TP	Allocation				
84	Production	354.20.b	-	-	-				
85	Transmission	354.21.b	-	1.00	-				
86	Distribution	354.23.b	-	-	-				
87	Other	354.24,25,26.b	-	-	-				
88	Total (sum lines 84-87) [TP equals 1 if there are no wages & salaries]		-	-	-	=	W&S Allocator (\$ / Allocation)	=	WS
							1.0000		

89 RETURN (R) (Note J)

90									
91			\$	%	Cost		Weighted		
92	Long Term Debt	(Attach 3, lines 249 & 270) (Note G)	120,527,237.90	47.00%	0.04		0.019	=WCLTD	
93	Preferred Stock	(Attachment 3, lines 251 & 273)	-	0.00%	-		-		
94	Common Stock	(Attachment 3, line 257)	135,913,693.80	53.00%	9.65%		0.051		
95	Total (sum lines 92-94)		256,440,931.69				0.070	=R	

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

			(a)	(b)	(c)
			Non-Incentive	Incentive	
			Investments from	Investments from	
			Attachment 4	Attachment 4	
			(Note N)	(Note N)	
96	Net Transmission Plant in Service	Source of Total Column			Total
		(Line 19 and Transmission CIACs)	177,920,517	73,344,586	251,265,104
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		-	-	251,265,104
101	Return and Taxes	(Lines 69 & 71)			22,338,429
102	Total Revenue Credits				-
103	Base Carrying Charge (used in Attach 4, Line 65)	(Line 100 - Line 101)/ Line 99			0.0889

## SUPPORTING CALCULATIONS AND NOTES

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NextEra Energy Transmission New York, Inc.

For the 12 months ended 12/31/2023

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%	
SIT =	6.50%	(State Income Tax Rate or Composite SIT from Attach 3)
p =	-	(percent of federal income tax deductible for state purposes)

For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.

- G Prior to obtaining any debt, the cost of debt will be LIBOR plus 1.5%. Once any debt is obtained, the formula will use the actual cost of long term 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
- 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 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.
- 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.
- P In the event that leased transmission assets or right of ways involve a lumpsum upfront payment, it will be amortized over the life of the lease to Account No. 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.

## NextEra Energy Transmission New York, Inc.

**Account 454 - Rent from Electric Property (300.19.b)**

Notes 1 &amp; 3

1 Rent from FERC Form No. 1

-

**Account 456 (including 456.1) (300.21.b and 300.22.b)**

Notes 1 &amp; 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.

Line No.		TOTAL	NY-ISO	Other 1	Other 2
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)	-			

## NextEra Energy Transmission New York, Inc.

## Plant in Service Worksheet

1	<b><u>Calculation of Transmission Plant In Service</u></b>	Source (Less ARO, see Note M)	Year	Balance
2	December	p206.58.b	2022	215,080,772
3	January	company records	2023	215,080,772
4	February	company records	2023	215,080,772
5	March	company records	2023	215,080,772
6	April	company records	2023	215,080,772
7	May	company records	2023	215,080,772
8	June	company records	2023	215,080,772
9	July	company records	2023	215,080,772
10	August	company records	2023	215,080,772
11	September	company records	2023	215,080,772
12	October	company records	2023	215,080,772
13	November	company records	2023	215,080,772
14	December	p207.58.g	2023	215,080,772
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		215,080,772
16	<b><u>Calculation of Distribution Plant In Service</u></b>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2022	-
18	January	company records	2023	-
19	February	company records	2023	-
20	March	company records	2023	-
21	April	company records	2023	-
22	May	company records	2023	-
23	June	company records	2023	-
24	July	company records	2023	-
25	August	company records	2023	-
26	September	company records	2023	-
27	October	company records	2023	-
28	November	company records	2023	-
29	December	p207.75.g	2023	-
30	<b>Distribution Plant In Service</b>	(sum lines 17-29) /13		-



31	<b><u>Calculation of Intangible Plant In Service</u></b>	Source (Less ARO, see Note M)		
32	December	p204.5.b	2022	44,817,935
33	January	company records	2023	44,817,935
34	February	company records	2023	44,817,935
35	March	company records	2023	44,817,935
36	April	company records	2023	44,817,935
37	May	company records	2023	44,817,935
38	June	company records	2023	44,817,935
39	July	company records	2023	44,817,935
40	August	company records	2023	44,817,935
41	September	company records	2023	44,817,935
42	October	company records	2023	44,817,935
43	November	company records	2023	44,817,935
44	December	p205.5.g	2023	44,817,935
45	<b>Intangible Plant In Service</b>	(sum lines 32-44) /13		44,817,935
46	<b><u>Calculation of General Plant In Service</u></b>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2022	4,113,462
48	January	company records	2023	4,113,462
49	February	company records	2023	4,113,462
50	March	company records	2023	4,113,462
51	April	company records	2023	4,113,462
52	May	company records	2023	4,113,462
53	June	company records	2023	4,113,462
54	July	company records	2023	4,113,462
55	August	company records	2023	4,113,462
56	September	company records	2023	4,113,462
57	October	company records	2023	4,113,462
58	November	company records	2023	4,113,462
59	December	p207.99.g	2023	4,113,462
60	<b>General Plant In Service</b>	(sum lines 47-59) /13		4,113,462

61	<b><u>Calculation of Production Plant In Service</u></b>	Source (Less ARO, see Note M)		
62	December	p204.46b	2022	-
63	January	company records	2023	-
64	February	company records	2023	-
65	March	company records	2023	-
66	April	company records	2023	-
67	May	company records	2023	-
68	June	company records	2023	-
69	July	company records	2023	-
70	August	company records	2023	-
71	September	company records	2023	-
72	October	company records	2023	-
73	November	company records	2023	-
74	December	p205.46.g	2023	-
75	<b><u>Production Plant In Service</u></b>	(sum lines 62-74) /13		-
76	<b><u>Total Plant In Service</u></b>	(sum lines 15, 30, 45, 60, & 75)		264,012,169

### Accumulated Depreciation Worksheet

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

77	<b><u>Calculation of Transmission Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)	Year	Balance
78	December	Prior year p219.25.c	2022	3,403,561
79	January	company records	2023	3,784,744
80	February	company records	2023	4,165,926
81	March	company records	2023	4,547,108
82	April	company records	2023	4,928,291
83	May	company records	2023	5,309,473
84	June	company records	2023	5,690,656
85	July	company records	2023	6,071,838
86	August	company records	2023	6,453,020
87	September	company records	2023	6,834,203
88	October	company records	2023	7,215,385
89	November	company records	2023	7,596,567
90	December	p219.25.c	2023	7,977,750
91	<b><u>Transmission Accumulated Depreciation</u></b>	(sum lines 78-90) /13		5,690,656

92	<b><u>Calculation of Distribution Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)	
93	December	Prior year p219.26.c	2022 -
94	January	company records	2023 -
95	February	company records	2023 -
96	March	company records	2023 -
97	April	company records	2023 -
98	May	company records	2023 -
99	June	company records	2023 -
100	July	company records	2023 -
101	August	company records	2023 -
102	September	company records	2023 -
103	October	company records	2023 -
104	November	company records	2023 -
105	December	p219.26.c	2023 -
106	<b>Distribution Accumulated Depreciation</b>	(sum lines 93-105) /13	-
107	<b><u>Calculation of Intangible Accumulated Amortization</u></b>	Source (Less ARO, see Note M)	
108	December	Prior year p200.21.c	2022 1,341,122
109	January	company records	2023 1,450,179
110	February	company records	2023 1,559,236
111	March	company records	2023 1,668,293
112	April	company records	2023 1,777,350
113	May	company records	2023 1,886,407
114	June	company records	2023 1,995,464
115	July	company records	2023 2,104,521
116	August	company records	2023 2,213,578
117	September	company records	2023 2,322,635
118	October	company records	2023 2,431,692
119	November	company records	2023 2,540,749
120	December	p200.21.c	2023 2,649,806
121	<b>Accumulated Intangible Amortization</b>	(sum lines 108-120) /13	1,995,464

122	<b><u>Calculation of General Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.c	2022	220,322
124	January	company records	2023	238,277
125	February	company records	2023	256,233
126	March	company records	2023	274,188
127	April	company records	2023	292,143
128	May	company records	2023	310,098
129	June	company records	2023	328,054
130	July	company records	2023	346,009
131	August	company records	2023	363,964
132	September	company records	2023	381,919
133	October	company records	2023	399,874
134	November	company records	2023	417,830
135	December	p219.28.c	2023	435,785
136	<b>Accumulated General Depreciation</b>	(sum lines 123-135) /13		328,054
137	<b><u>Calculation of Production Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)		
138	December	p219.20.c to 24.c (prior year)	2022	-
139	January	company records	2023	-
140	February	company records	2023	-
141	March	company records	2023	-
142	April	company records	2023	-
143	May	company records	2023	-
144	June	company records	2023	-
145	July	company records	2023	-
146	August	company records	2023	-
147	September	company records	2023	-
148	October	company records	2023	-
149	November	company records	2023	-
150	December	p219.20.c to 24.c	2023	-
151	<b>Production Accumulated Depreciation</b>	(sum lines 138-150) /13		-
152	<b><u>Total Accumulated Depreciation and Amortization</u></b>	(sum lines 91, 106, 121, 136, & 151)		8,014,173

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

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

**Reserves**

170a	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		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 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			EPRI Dues	(A)	
171	EPRI and EEI Dues to be excluded from the formula rate	p353._f (enter FN1 line #)		-	

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 here						

Multi-state Workpaper		New York	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates		1					
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)	6.50%					6.50%
173a	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Appendix A that are not the result of a timing difference. If any, a workpaper showing the calculation w						160104

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	Transmission plant included in OATT Ancillary Services and not otherwise excluded	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 Materials &	
			Undistributed	Supplies	Total
			p227.16	p227.8	
			(A)	(B)	C (Col A+Col B)
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 -		



## **COST OF CAPITAL**

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 the authorizing order.

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, line 222 will also include the outstanding amounts associated with any short term construction financing, prior to the issuance of long term debt.

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.

NextEra Energy Transmission New York, Inc.

Base ROE and Income Taxes Carrying Charge

Allocator

Result  
251,265,104

1 Rate Base

2 BASE RETURN CALCULATION:

		\$	%	Cost	Weighted
3 Long Term Debt	(Appendix A, Line 91)	120,527,238	0.47	4.00%	0.02
4 Preferred Stock	(Appendix A, Line 92)	-	-	-	-
5 Common Stock	(Appendix A, Line 93)	135,913,694	0.53	9.65%	0.05
6 Total (sum lines 3-5)		256,440,932			0.07
7 Return multiplied by Rate Base (line 1 * line 6)					

17,574,738

8 INCOME TAXES		
9 $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$ = (Appendix A, line 61)	0.2614	
10 $CTT = (T / (1 - T)) * (1 - (WCLTD * R))$ =	0.2587	
11 where WCLTD=(line 3) and R= (line 6)		
12 and FIT, SIT & p are as given in footnote F on Appendix A.		
13 $1 / (1 - T) = (T \text{ from line 9})$	1.3538	
14 Amortized Investment Tax Credit (266.8f) (enter negative)	-	
15 Permanent Differences Tax Adjustment = (Appendix A, line 67)	216,752	
16 Income Tax Calculation (line 10 * line 7)	4,546,939	
17 ITC adjustment (line 13 * line 14)	-	NP
18 Total Income Taxes (Sum lines 15 to 17)	4,763,692	1.00

-

-

19 Base Return and Income Taxes

Sum lines 7 and 18

17,574,738

20 Rate Base

Line 1

251,265,104

21 Return and Income Taxes at Base ROE

Line 19 / line 20

0.0699

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

22	Rate Base					Result
						251,265,103.67
23	100 Basis Point Incentive Return impact on					
24	Long Term Debt	(line 3)	\$	%	Cost	Weighted
25	Preferred Stock	(line 4)	120,527,238	0.47	0.04	0.019
26	Common Stock	(line 5 plus 100 basis points)	-	-	-	-
27	Total (sum lines 24-26)		135,913,694	0.53	10.65%	0.056
28	100 Basis Point Incentive Return multiplied by Rate Base (line 22 * line 27)		256,440,932			0.075
29	INCOME TAXES					
30	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$ = (Appendix A, line 61)		0.2614			
31	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R))=$		0.2654			
32	where WCLTD=(line 24) and R= (line 27)					
33	and FIT, SIT & p are as given in footnote F on Appendix A.					
34	$1 / (1 - T) = (T \text{ from line } 30)$		1.3538			
35	Amortized Investment Tax Credit (line 14)		-			
36	Permanent Differences Tax Adjustment = (line 15)		216,752			
37	Income Tax Calculation (line 31 * line 28)		5,018,125			
38	ITC adjustment (line 34 * line 35)		-	NP	1.00	-
39	Total Income Taxes	(Sum lines 36 to 38)	5,234,877			-
40	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 28 and 39			18,906,443
41	Rate Base		Line 22			251,265,104
42	Return and Income Taxes with 100 basis point increase in ROE		Line 40 / line 41			0.0752
43	Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive		Line 42 - Line 21			0.0053

Effect of 1% Increase in the Equity Ratio

44	Rate Base					Results
						251,265,104
45	100 Basis Point Incentive Return					
46	Long Term Debt	(line 3 minus 1% in equity ratio)	%	Cost	Weighted	
47	Preferred Stock	(line 4)	0.46	4.00%	1.84%	
48	Common Stock	(line 5 plus 1% in equity ratio)	-	0.00%	0.00%	
49	Total (sum lines 46-48)		0.54	9.65%	5.21%	
50	Line 49 x line 44				7.05%	17,716,702
51	INCOME TAXES					
52	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$ = (Appendix A, line 61)		0.2614			
53	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R))=$		0.2615			
54	where WCLTD=(line 46) and R= (line 49)					
55	and FIT, SIT & p are as given in footnote F on Appendix A.					
56	$1 / (1 - T) = (T \text{ from line } 52)$		1.3538			
57	Amortized Investment Tax Credit (line 14)		-			
58	Permanent Differences Tax Adjustment = (line 15)		216,752			
59	Income Tax Calculation (line 53 * line 50)		4,632,731			
60	ITC adjustment (line 56 * line 57)		-	NP	1.00	-
61	Total Income Taxes	(Sum lines 58 to 60)	4,849,483			-
62	Return and Income Taxes with 1% Increase in the Equity Ratio		Sum lines 50 and 61			17,716,702
63	Rate Base		Line 44			251,265,104
64	Return and Income Taxes with 1% Increase in the Equity Ratio		Line 62 / line 63			0.0705
65	Difference between Base ROE and 1% Increase in the Equity Ratio		Line 64 - Line 21			0.0006

66 Revenue Requirement per project including incentives

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

0.0576  
0.0889

The table below breaks out the total revenue requirement on Appendix A separately for each investment. The total of Column (p) 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 43	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 65	Base Return and Tax (Line 68 x Col (b))	Gross Plant In Service (Note B)	Expense Allocator (line 67)	O&M, Taxes Other than Income (Col. (l) x Col. (n))	Depreciation/Amortization Expense	Competitive Bid Concession (Note C)	Total Revenues (Col. (h) + (j) + (k) + (n) + (o) - (p))
69	NextEra Energy Transmission New York, Inc. - Other R	(4,732,892)	9.65%	9.65%	0.00%	0.0053	-	-	-	-	(420,772)	(4,732,892)	0.0576	(272,797)	-	-	(693,569)
69a	Empire State Line Project - 100 BP ROE Adder and Cost	172,829,107	9.65%	9.65%	1.00%	0.0053	0.00530	915,994	-	-	15,365,169	178,239,628	0.0576	10,273,460	4,117,101	-	30,671,724
69b	Empire State Line Project - Cost Containment Mechanism	5,091,410	9.65%	9.65%	0.00%	0.0053	-	-	-	-	452,646	5,250,800	0.0576	302,648	121,287	90,529	786,051
69c	Empire State Line Project - Unforeseeable Costs	78,077,478	9.65%	9.65%	1.00%	0.0053	0.00530	413,811	-	-	6,941,387	80,521,741	0.0576	4,641,150	1,859,947	-	13,856,294
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
...	...		9.65%	9.65%		0.0053	-	-	-	-	-	-	0.0576	-	-	-	-
70	Total	\$251,265,103.67		9.65%		0.0053	-	1,329,805	-	-	22,338,429	\$259,279,277		14,944,461	6,098,335	90,529	44,620,500
71	Check Sum Appendix A Line 3																44,620,500
72	Difference (must be equal to zero)																-

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

Project	Docket No.	Note
Empire State Line Project - 100 BP ROE Adder and Cost Cap	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, a 100 bp ROE adder will apply to project investment incurred up to the Cost Cap. A 100 bp ROE adder shall also apply to Unforeseeable Costs in excess of five (5) percent of the Cost Cap, Empire Third Party Costs, and Project Development Costs. <u>Empire Third Party Costs</u> are costs that result from: (i) NYISO modifications or further NYISO requirements, including interconnection costs and upgrades resulting from the NYISO interconnection study process; or (ii) real estate-related costs incurred in any lease arrangements or purchases related to the acquisition of rights-of-way or access to rights-of-way or purchases of rights to access utility facilities; (iii) all taxes; or (iv) Empire Upgrades. These Empire Third Party Costs are not included in the Capital Cost Bid, are not subject to the Cost Cap or Cost Containment Mechanism, and are recoverable in the formula rate. <u>Project Development Costs</u> are costs incurred for the Empire State Line Project prior to the selection of one or more transmission developer(s) by the NYISO Board of Directors and are not included in the Capital Cost Bid submitted to the NYISO, and are not subject to the Cost Cap or Cost Containment Mechanism, are to be included in Construction Work in Progress ("CWIP") in accordance with the FERC Uniform System of Accounts, and are recoverable in the formula rate. The <u>Cost Cap</u> is the sum of the following: (A) the Capital Cost Bid, defined as the amount submitted by NEET NY in response to the NYISO's solicitation on the Western New York Public Policy Transmission Need, but excluding Empire Third Party Costs; (B) contingency of 18% will be applied to the Capital Cost Bid; (C) the sum of the Capital Cost Bid and the contingency of 18%, multiplied by an inflation factor of 2.0% per year for the period of time from the submission in response to the NYISO's Solicitation to the date that is one year prior to the Commercial Operation Date; and (D) Allowance for Funds Used During Construction.
Empire State Line Project - Cost Containment Mechanism	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, 20% of any prudently incurred project costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn an equity return, but NEET NY will be allowed to recover the associated depreciation and debt cost. In addition, 80% of any prudently incurred costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn any ROE Incentive Adders on the equity portion of such costs, but NEET NY will be allowed to earn the Base ROE, associated depreciation, and debt cost.
Empire State Line Project - Unforeseeable Costs	Docket Nos. ER16-2719, ER18-125	Unforeseeable Costs in an aggregate amount up to 5% of the Cost Cap shall be considered project costs that are part of the contingency and subject to the Cost Containment Mechanism. Unforeseeable Costs that are more than 5% of the amount of the Cost Cap are not subject to the Cost Cap or Cost Containment Mechanism and are recoverable in the formula rate, and are subject to the base ROE of 9.65%. NEET NY will provide updates of Unforeseeable Costs as part of project cost updates in its annual June informational filing, including information demonstrating how such costs were determined to be Unforeseeable Costs.
Empire State Line Project - Additional ROE Adder for Certain Costs Below the Cost Cap	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, NEET NY may utilize an additional ROE adder when the actual project costs are below the "Adjusted Cost Cap." The Adjusted Cost Cap shall be comprised of the sum of the following: (a) the Capital Cost Bids for the Empire State Line Project and the AC Transmission Project, respectively; (b) the Capital Cost Bid multiplied by 5% ("5% Adder"); (c) the sum of the Capital Cost Bid and the 5% Adder, multiplied by an inflation factor of 2.0% per year for the period of time from when the Capital Cost Bid was established and until the date when the project starts commercial operations; and (d) any AFUDC. NEET NY will receive an additional ROE adder as set forth in Table A below when the Eligible Project costs, inclusive of Unforeseeable Costs in an amount up to 5% of the Adjusted Cost Cap, are less than the Adjusted Cost Cap, as set forth in Table A below.

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

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

Year				Annual True-Up Calculation			
1	2021		C	D	E	F	G
	A	B					
	Project Identification	Project Name	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)
2	NEET New York, Inc.	Empire State Line	456,429.57	-	456,429.57	30,124.35	486,553.93
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		456,429.57	-	456,429.57	30,124.35	486,553.93

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**

	(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	3.60%
12		Sum lines 5-11		23.10%
13	Avg. Monthly FERC Rate	Line 12 divided by 7		3.30%

## NextEra Energy Transmission New York, Inc.

Projection For the 12 months ended 12/31/2023

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D) Total
1	ADIT-282 (enter negative)	(5,949,180)	-	-	Line 16
2	ADIT-283 (enter negative)	-	-	-	Line 24
3	ADIT-190	-	-	-	Line 32
4	Subtotal	(5,949,180)	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			1.00	Appendix A, line 91
6	Net Plant Allocator		1.00		Appendix A, line 22
7	Total Plant Allocator	1.00			100%
8	Projected ADIT Total	(5,949,180)	-	-	(5,949,180) Enter as negative Appendix A, page 2, line 24

	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Actual Balance, BOY (Attach 6c, Line 30)	December	-	(2,502,695)	(2,502,695)	-	-
10	Actual Balance, BOY, Non Prorated items (Line 9 less Line 11)	December	-	(2,502,695)	(2,502,695)	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)	December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)	December	-	(4,697,833)	(4,697,833)	-	-
13	Actual Balance, EOY, Non Prorated items (Line 12 less Line 14)	December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)	December	-	(4,697,833)	(4,697,833)	-	-
15	Prorated EOY Balance (Attach 6b, Line 14)	December	-	(4,697,833)	(4,697,833)	-	-
16	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 15	December	-	(5,949,180)	(5,949,180)	-	-
ADIT-283							
17	Actual Balance, BOY (Attach 6c, Line 44)	December	-	-	-	-	-
18	Actual Balance, BOY, Non Prorated items (Line 17 less Line 19)	December	-	-	-	-	-
19	Actual Balance, BOY, Prorated items (Attach 6c, Line 40)	December	-	-	-	-	-
20	Actual Balance, EOY (Attach 6d, Line 44)	December	-	-	-	-	-
21	Actual Balance, EOY, Non Prorated items (Line 20 less Line 22)	December	-	-	-	-	-
22	Actual Balance, EOY Prorated (Attach 6d, Line 40)	December	-	-	-	-	-
23	Prorated EOY Balance (Attach 6b, Line 28)	December	-	-	-	-	-
24	ADIT 283 ((Line 18 plus Line 21) / 2) plus Line 23	December	-	-	-	-	-
ADIT-190							
25	Actual Balance, BOY (Attach 6c, Line 18)	December	-	-	-	-	-
26	Actual Balance, BOY, Non Prorated items (Line 25 less Line 27)	December	-	-	-	-	-
27	Actual Balance, BOY, Prorated items (Attach 6c, Line 14)	December	-	-	-	-	-
28	Actual Balance, EOY (Attach 6d, Line 18)	December	-	-	-	-	-
29	Actual Balance, EOY, Non Prorated items (Line 28 less Line 30)	December	-	-	-	-	-
30	Actual Balance, EOY Prorated (Attach 6d, Line 14)	December	-	-	-	-	-
31	Prorated EOY Balance (Attach 6b, Line 42)	December	-	-	-	-	-
32	ADIT 190 ((Line 26 plus Line 29) / 2) plus Line 31	December	-	-	-	-	-

**NextEra Energy Transmission New York, Inc.**  
Projection For the 12 months ended 12/31/2023

	(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)
<b>ADIT-282-Proration-Note A</b>											
1 Balance (Attach 6c, Line 26)	December	0	100.00%	-	(2,502,695)	(2,502,695)	-	-	-	-	-
2 Increment	January	0	91.78%	(394,887)	(394,887)	(362,430)		-		-	-
3 Increment	February	0	84.11%	(394,887)	(394,887)	(332,138)		-		-	-
4 Increment	March	0	75.62%	(394,887)	(394,887)	(298,599)		-		-	-
5 Increment	April	0	67.40%	(394,887)	(394,887)	(266,143)		-		-	-
6 Increment	May	0	58.90%	(394,887)	(394,887)	(232,605)		-		-	-
7 Increment	June	0	50.68%	(394,887)	(394,887)	(200,148)		-		-	-
8 Increment	July	0	42.19%	(394,887)	(394,887)	(166,610)		-		-	-
9 Increment	August	0	33.70%	(394,887)	(394,887)	(133,071)		-		-	-
10 Increment	September	0	25.48%	(394,887)	(394,887)	(100,615)		-		-	-
11 Increment	October	0	16.99%	(394,887)	(394,887)	(67,077)		-		-	-
12 Increment	November	0	8.77%	(394,887)	(394,887)	(34,620)		-		-	-
13 Increment	December	0	0.27%	(394,887)	(394,887)	(1,082)		-		-	-
14 ADIT 282-Prorated EOY Balance				(4,738,641)	(7,241,336)	(4,697,833)	-	-	-	-	-
					(2,543,504)		-	-	-	-	-
<b>ADIT-283-Proration-Note B</b>											
15 Balance (Attach 6c, Line 40)	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				-	-	-	-	-	-	-	-
					-		-	-	-	-	-
<b>ADIT-190-Proration-Note C</b>											
29 Balance (Attach 6c, Line 14)	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 accelerated depreciation, if applicable, are subject to proration. See Line 40 in Attach 6c and 6d.

**C** Only amounts in ADIT-190 related to NOL carryforwards resulting from accelerated depreciation, if applicable, are subject to proration. See Line 14 in Attach 6c and 6d.



Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
 Projection For the 12 months ended 12/31/2023  
 Beginning of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(2,502,695)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(2,502,695)	-	-	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.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:

- 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 arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
	ADIT- 282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property			(2,502,695)			
20							
21							
22							
23							
24							
25							
26	Depreciation Items						Amount subject to Proration
27	Subtotal - p274.b	-	-	(2,502,695)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	-	-	(2,502,695)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT- 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:

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

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)  
 Projection For the 12 months ended 12/31/2023  
 End of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(4,697,832.81)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(4,697,832.81)	-	-	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:

- 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 arise when items are included in taxable income in different periods than they are included in rates, therefore if the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded. This includes but is not limited to SFAS 109 & 158 balance sheet items and the related ADIT.

	A	B	C	D	E	F	G
	ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property						
20							
21							
22							
23							
24							
25							
26	Depreciation Items	(4,697,833)		(4,697,833)			Amount subject to Proration
27	Subtotal - p275.k	(4,697,833)	-	(4,697,833)	-	-	
28	Less FASB 109 Above if not separately removed						
29	Less FASB 106 Above if not separately removed						
30	Total	(4,697,833)	-	(4,697,833)	-	-	

Instructions for Account 282:

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

	A	B	C	D	E	F	G
	ADIT-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:

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

**NextEra Energy Transmission New York, Inc.**  
Projection For the 12 months ended 12/31/2023

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	1,292,156	-	-	Line 16
2	ADIT-283	-	-	-	Line 24
3	ADIT-190	-	-	-	Line 32
4	Subtotal	1,292,156	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator			1.00	Appendix A, line 91
6	Net Plant Allocator		1.00		Appendix A, line 22
7	Total Plant Allocator	1.00			100%
8	ADIT Total	1,292,156	-	-	1,292,156 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
<b>ADIT-282</b>							
9	Actual Balance, BOY (Attach 6c, Line 30)	December	-	(2,502,695)	(2,502,695)	-	-
10	Actual Balance, BOY, Non Prorated items (Line 9 less Line 11)	December	-	(2,502,695)	(2,502,695)	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)	December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)	December	-	(4,697,833)	(4,697,833)	-	-
13	Actual Balance, EOY, Non Prorated items (Line 12 less Line 14)	December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)	December	-	(4,697,833)	(4,697,833)	-	-
0	Prorated EOY Balance (Attach 6f, Line 14)	December	-	2,543,504	2,543,504	-	-
1	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 0	December	-	1,292,156	1,292,156	-	-
<b>ADIT-283</b>							
2	Actual Balance, BOY (Attach 6c, Line 44)	December	-	-	-	-	-
3	Actual Balance, BOY, Non Prorated items (Line 2 less Line 4)	December	-	-	-	-	-
4	Actual Balance, BOY, Prorated items (Attach 6c, Line 40)	December	-	-	-	-	-
5	Actual Balance, EOY (Attach 6d, Line 44)	December	-	-	-	-	-
6	Actual Balance, EOY, Non Prorated items (Line 5 less Line 7)	December	-	-	-	-	-
7	Actual Balance, EOY Prorated (Attach 6d, Line 40)	December	-	-	-	-	-
8	Prorated EOY Balance (Attach 6f, Line 28)	December	-	-	-	-	-
9	ADIT 283 ((Line 3 plus Line 6) / 2) plus Line 8	December	-	-	-	-	-
<b>ADIT-190</b>							
10	Actual Balance, BOY (Attach 6c, Line 18)	December	-	-	-	-	-
11	Actual Balance, BOY, Non Prorated items (Line 10 less Line 12)	December	-	-	-	-	-
12	Actual Balance, BOY, Prorated items (Attach 6c, Line 14)	December	-	-	-	-	-
13	Actual Balance, EOY (Attach 6d, Line 18)	December	-	-	-	-	-
14	Actual Balance, EOY, Non Prorated items (Line 13 less Line 15)	December	-	-	-	-	-
15	Actual Balance, EOY Prorated (Attach 6d, Line 14)	December	-	-	-	-	-
16	Prorated EOY Balance (Attach 6f, Line 42)	December	-	-	-	-	-
17	ADIT 190 ((Line 11 plus Line 14) / 2) plus Line 16	December	-	-	-	-	-

**Attachment 7 - Depreciation and Amortization Rates**  
**NextEra Energy Transmission New York, Inc.**

Line	Account Number	FERC Account	Rate (Annual)Percent
<b>TRANSMISSION PLANT</b>			
1	350.1	Fee Land	0.00
2	350.2	Land Rights	1.33
3	352	Structures and Improvements	3.36
4	353	Station Equipment	2.92
5	354	Towers and Fixtures	1.92
6	355	Poles and Fixtures	2.05
7	356	Overhead Conductor and Devices	3.10
8	357	Underground Conduit	1.54
9	358	Underground Conductor and Devices	1.85
10	359	Roads and Trails	1.47
<b>GENERAL PLANT</b>			
11	390	Structures & Improvements	1.75
12	391	Office Furniture & Equipment	5.25
13	392.10	Automobiles	11.43
14	392.20	Light Trucks	8.89
15	392.30	Heavy Trucks	6.15
16	392.40	Tractor Trailers	8.89
17	392.90	Trailers	4.00
18	393	Stores Equipment	0.00
19	394	Tools, Shop & Garage Equipment	0.00
20	395	Laboratory Equipment	0.00
21	397	Communication Equipment	25.00
22	398	Miscellaneous Equipment	2.50
<b>INTANGIBLE PLANT</b>			
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
7		Interconnection Equipment	2.92
		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.

### 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)
									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) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Project Code	Docket No
No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate * (d)	Amort Exp in Formula Rate** (f) x (g)	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016						
1a				-		-		-														-		0%	-		
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

[illegible]

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

## Land Held for Future Use (LHFU)

[illegible]

CWIP in Rate Base

No.	Project Name	job ID	Construction Start Date	Estimated in-service date	Approval Doc. No.	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)
						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 (f) through (r)	% approved for recovery	Rate Base Amt (s) x (t)
7a						2015	2016	2016	2016	2106	2016	2016	2016	2016	2016	2016	2016	2016	-	0.0%	-
7b																			-	0.0%	-
7c																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	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	
		Land Rights	Structures and Improvements	Structures and Improvements - Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductor and Devices	Underground Conduit	Underground Conductor and Devices	Roads and Trails	Total
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) lies to p207.5.g				-



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

				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)	
Per Docket Nos. ER16-2719, ER18-125	2023 Gross Plant	13M Average Gross	13M Average Net of AD									
Empire State Line Project - 100 BP ROE Adder and Cost Cap	178,239,628	178,239,628	172,829,107	1	Dec-22	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
Empire State Line Project - Cost Containment Mechanism	5,250,800	5,250,800	5,091,410	2	Jan-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
Empire State Line Project - Unforeseeable Costs	80,521,741	80,521,741	78,077,478	3	Feb-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
Total	264,012,169	264,012,169	255,997,995	4	Mar-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				5	Apr-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				6	May-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				7	Jun-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				8	Jul-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				9	Aug-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				10	Sep-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				11	Oct-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				12	Nov-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				13	Dec-23	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
					13M Avg	215,080,772	4,113,462	44,817,935	264,012,169	178,239,628	5,250,800	80,521,741
				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)	
	13M Average Net of AD	80% (gets 9.65% ROE)	20% (gets 0.00% ROE)									
Empire State Line Project - Cost Containment Mechanism	5,091,410	4,073,128	1,018,282	1	Dec-22	3,403,561	220,322	1,341,122	4,965,006	3,351,969.84	98,746	1,514,290
Base Return & Taxes (from tab 4, row 66b, col k)	452,646			2	Jan-23	3,784,744	238,277	1,450,179	5,473,201	3,695,061.62	108,854	1,669,285
Weighted for containment		362,117	90,529	3	Feb-23	4,165,926	256,233	1,559,236	5,981,395	4,038,153.41	118,961	1,824,281
				4	Mar-23	4,547,108	274,188	1,668,293	6,489,590	4,381,245.19	129,068	1,979,276
				5	Apr-23	4,928,291	292,143	1,777,350	6,997,784	4,724,336.98	139,175	2,134,272
				6	May-23	5,309,473	310,098	1,886,407	7,505,979	5,067,428.76	149,282	2,289,268
				7	Jun-23	5,690,656	328,054	1,995,464	8,014,173	5,410,520.55	159,390	2,444,263
				8	Jul-23	6,071,838	346,009	2,104,521	8,522,368	5,753,612.33	169,497	2,599,259
				9	Aug-23	6,453,020	363,964	2,213,578	9,030,562	6,096,704.12	179,604	2,754,254
				10	Sep-23	6,834,203	381,919	2,322,635	9,538,757	6,439,795.90	189,711	2,909,250
				11	Oct-23	7,215,385	399,874	2,431,692	10,046,951	6,782,887.69	199,819	3,064,245
				12	Nov-23	7,596,567	417,830	2,540,749	10,555,146	7,125,979.47	209,926	3,219,241
				13	Dec-23	7,977,750	435,785	2,649,806	11,063,341	7,469,071.26	220,033	3,374,236
					13M Avg	5,690,656	328,054	1,995,464	8,014,173	5,410,521	159,390	2,444,263

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

**Income Tax Adjustments**

(a)		(b)
		For the 12 months ended 12/31/2023
1	Total Tax adjustment for Permanent Differences <sub>1</sub>	160,104
1a	Tax Adjustment for AFUDC - Equity Depreciation	149,052
1b	Tax Adjustment for Meals & Entertainment	11,052
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.