

Rate Formula Template  
Utilizing FERC Form 1 Data

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 12/31/2024

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
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Formula Rate - Non-Levelized

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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	\$ 49,363,914
2	REVENUE CREDITS Total Revenue Credits Attachment 1, line 6	<u>Total</u> -	<u>Allocator</u> TP 1.0000	-
3	Net Revenue Requirement (line 1 minus line 2)			49,363,914
4	True-up Adjustment (Attachment 5, line 3, col. G)	14,900,080	DA 1.00000	14,900,080
5	NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4)			<u>\$ 64,263,994</u>

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Line No.	(1)	(2) Source	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)	
	<b>RATE BASE:</b>					
6	GROSS PLANT IN SERVICE (Note M)					
6	Production	(Attach 2, line 75)	-	NA	-	
7	Transmission	(Attach 2, line 15)	214,584,645	TP	1.0000 214,584,645	
8	Distribution	(Attach 2, line 30)	-	NA	-	
9	General & Intangible	(Attach 2, lines 45 + 60)	49,785,185	W/S	1.0000 49,785,185	
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)	264,369,830	GP=	1.0000 264,369,830	
11	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)					
12	Production	(Attach 2, line 151)	-	NA	-	
13	Transmission	(Attach 2, line 91)	13,358,438	TP	1.0000 13,358,438	
14	Distribution	(Attach 2, line 106)	-	NA	-	
15	General & Intangible	(Attach 2, lines 121 + 136)	3,099,254	W/S	1.0000 3,099,254	
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		16,457,691		16,457,691	
17	NET PLANT IN SERVICE					
18	Production	(line 6- line 12)	-		-	
19	Transmission	(line 7- line 13)	201,226,207		201,226,207	
20	Distribution	(line 8- line 14)	-		-	
21	General & Intangible	(line 9- line 15)	46,685,932		46,685,932	
22	TOTAL NET PLANT (sum lines 18-21)	(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	247,912,139	NP=	1.0000 247,912,139	
23	ADJUSTMENTS TO RATE BASE (Note A)					
24	ADIT	(Attach 6a proj., line 8, Column E or Attach 6e True-up - line 8, colu	(12,316,372)	TP	1.0000 (12,316,372)	
25	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	1.0000 -	
26	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)		(12,316,372)		(12,316,372)	
31	LAND HELD FOR FUTURE USE	(Attach 8, line 6, column q)	-	TP	1.0000 -	
32	WORKING CAPITAL (Note C)					
33	CWC	(1/8 * (Line 45 less Line 44b)	1,612,902		1,612,902	
34	Materials & Supplies (Note B)	(Attach 3, line 189, column C)	-	TP	1.0000 -	
35	Prepayments (Account 165 - Note C)	(Attach 3, line 170, column B)	18,492	GP	1.0000 18,492	
36	TOTAL WORKING CAPITAL (sum lines 33-35)		1,631,394		1,631,394	
37	RATE BASE (sum lines 22, 30, 31, & 36)		<u>237,227,160</u>		<u>237,227,160</u>	

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For the 12 months ended 12/31/2024

	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
38	O&M				
39	Transmission	321.112.b	9,559,448	TP= 1.0000	9,559,448
40	Less Account 565	321.96.b	-	TP= 1.0000	-
41	A&G	323.197.b	3,343,764	W/S 1.0000	3,343,764
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)		12,903,212		12,903,212
46	DEPRECIATION EXPENSE				
47	Transmission	336.7.f (Note M)	6,808,428	TP 1.0000	6,808,428
48	General and Intangible	336.1.f + 336.10.f (Note M)	1,579,605	W/S 1.0000	1,579,605
49	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA 1.0000	-
50	TOTAL DEPRECIATION (Sum lines 47-49)		8,388,033		8,388,033
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 #)	3,830,520	GP 1.0000	3,830,520
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)		3,830,520		3,830,520
60	INCOME TAXES	(Note F)			
61	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.2614		
62	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$		0.2199		
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)	109,067	NP 1.00	109,067
68	Income Tax Calculation = line 62 * line 72		4,292,906.16		4,292,906.16
69	ITC adjustment (line 65 * line 66)		-	NP 1.0000	-
70	Total Income Taxes	(Sum lines 67 to 69)	4,401,973		4,401,973
71	RETURN				
72	[ Rate Base (line 37) * Rate of Return (line 95)]		19,525,219	NA	19,525,219
73	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 70, 72)		49,048,957		49,048,957
74	Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 70, cols. h, j & less p)		314,957	DA 1.0000	314,957
75	Total Revenue Requirement (sum lines 73 & 74)		49,363,914		49,363,914

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For the 12 months ended 12/31/2024

**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)		214,584,644.61
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)		214,584,644.61

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	-	-	-	W&S Allocator
87	Other	354.24,25,26.b	-	-	-	(\$ / Allocation)
88	Total (sum lines 84-87) [TP equals 1 if there are no wages & salaries]	-	-	-	=	1.0000 = WS

89 RETURN (R) (Note J)

91		\$	%	Cost	Weighted
92	Long Term Debt (Attach 3, lines 249 & 270) (Note G)	130,002,793	47.00%	6.63%	0.031 =WCLTD
93	Preferred Stock (Attachment 3, lines 251 & 273)	-	0.00%	-	-
94	Common Stock (Attachment 3, line 257)	146,598,894	53.00%	9.65%	0.051
95	Total (sum lines 92-94)	276,601,687			0.082 =R

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

	Source of Total Column	(a) Non-incentive Investments from Attachment 4 (Note N)	(b) Incentive Investments from Attachment 4 (Note N)	(c) Total
96	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	205,129,780	31,833,865	236,963,645
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	-	-	236,963,645
101	Return and Taxes (Lines 69 & 71)			23,927,192
102	Total Revenue Credits			-
103	Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99			0.101

**SUPPORTING CALCULATIONS AND NOTES**

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For the 12 months ended 12/31/2024

**NextEra Energy Transmission New York, Inc.**

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 =	21.0%	
	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**
- 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.

<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 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**

		Source (Less ARO, see Note M)	Year	Balance
1	<b><u>Calculation of Transmission Plant In Service</u></b>			
2	December	p206.58.b	2023	214,584,645
3	January	company records	2024	214,584,645
4	February	company records	2024	214,584,645
5	March	company records	2024	214,584,645
6	April	company records	2024	214,584,645
7	May	company records	2024	214,584,645
8	June	company records	2024	214,584,645
9	July	company records	2024	214,584,645
10	August	company records	2024	214,584,645
11	September	company records	2024	214,584,645
12	October	company records	2024	214,584,645
13	November	company records	2024	214,584,645
14	December	p207.58.g	2024	214,584,645
15	<b>Transmission Plant In Service</b>	(sum lines 2-14) /13		214,584,645
16	<b><u>Calculation of Distribution Plant In Service</u></b>	Source (Less ARO, see Note M)		
17	December	p206.75.b	2023	-
18	January	company records	2024	-
19	February	company records	2024	-
20	March	company records	2024	-
21	April	company records	2024	-
22	May	company records	2024	-
23	June	company records	2024	-
24	July	company records	2024	-
25	August	company records	2024	-
26	September	company records	2024	-
27	October	company records	2024	-
28	November	company records	2024	-
29	December	p207.75.g	2024	-
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 M)		
32	December	p204.5.b	2023	45,544,983
33	January	company records	2024	45,544,983
34	February	company records	2024	45,544,983
35	March	company records	2024	45,544,983
36	April	company records	2024	45,544,983
37	May	company records	2024	45,544,983
38	June	company records	2024	45,544,983
39	July	company records	2024	45,544,983
40	August	company records	2024	45,544,983
41	September	company records	2024	45,544,983
42	October	company records	2024	45,544,983
43	November	company records	2024	45,544,983
44	December	p205.5.g	2024	45,544,983
45	<b>Intangible Plant In Service</b>	(sum lines 32-44) /13		45,544,983
46	<b>Calculation of General Plant In Service</b>	Source (Less ARO, see Note M)		
47	December	p206.99.b	2023	4,240,202
48	January	company records	2024	4,240,202
49	February	company records	2024	4,240,202
50	March	company records	2024	4,240,202
51	April	company records	2024	4,240,202
52	May	company records	2024	4,240,202
53	June	company records	2024	4,240,202
54	July	company records	2024	4,240,202
55	August	company records	2024	4,240,202
56	September	company records	2024	4,240,202
57	October	company records	2024	4,240,202
58	November	company records	2024	4,240,202
59	December	p207.99.g	2024	4,240,202
60	<b>General Plant In Service</b>	(sum lines 47-59) /13		4,240,202

61	<b>Calculation of Production Plant In Service</b>	Source (Less ARO, see Note M)		
62	December	p204.46b	2023	-
63	January	company records	2024	-
64	February	company records	2024	-
65	March	company records	2024	-
66	April	company records	2024	-
67	May	company records	2024	-
68	June	company records	2024	-
69	July	company records	2024	-
70	August	company records	2024	-
71	September	company records	2024	-
72	October	company records	2024	-
73	November	company records	2024	-
74	December	p205.46.g	2024	-
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)		264,369,830

**Accumulated Depreciation Worksheet**

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

		Source (Less ARO, see Note M)	Year	Balance
77	<b>Calculation of Transmission Accumulated Depreciation</b>			
78	December	Prior year p219.25.c	2023	9,954,223
79	January	company records	2024	10,521,593
80	February	company records	2024	11,088,961
81	March	company records	2024	11,656,330
82	April	company records	2024	12,223,700
83	May	company records	2024	12,791,069
84	June	company records	2024	13,358,437
85	July	company records	2024	13,925,806
86	August	company records	2024	14,493,176
87	September	company records	2024	15,060,545
88	October	company records	2024	15,627,913
89	November	company records	2024	16,195,283
90	December	p219.25.c	2024	16,762,652
91	<b>Transmission Accumulated Depreciation</b>	(sum lines 78-90) /13		13,358,438

92	<b>Calculation of Distribution Accumulated Depreciation</b>	Source (Less ARO, see Note M)		
93	December	Prior year p219.26.c	2023	-
94	January	company records	2024	-
95	February	company records	2024	-
96	March	company records	2024	-
97	April	company records	2024	-
98	May	company records	2024	-
99	June	company records	2024	-
100	July	company records	2024	-
101	August	company records	2024	-
102	September	company records	2024	-
103	October	company records	2024	-
104	November	company records	2024	-
105	December	p219.26.c	2024	-
106	<b>Distribution Accumulated Depreciation</b>	(sum lines 93-105) /13		-
107	<b>Calculation of Intangible Accumulated Amortization</b>	Source (Less ARO, see Note M)		
108	December	Prior year p200.21.c	2023	2,112,756
109	January	company records	2024	2,233,178
110	February	company records	2024	2,353,601
111	March	company records	2024	2,474,023
112	April	company records	2024	2,594,446
113	May	company records	2024	2,714,868
114	June	company records	2024	2,835,290
115	July	company records	2024	2,955,713
116	August	company records	2024	3,076,135
117	September	company records	2024	3,196,558
118	October	company records	2024	3,316,980
119	November	company records	2024	3,437,403
120	December	p200.21.c	2024	3,557,825
121	<b>Accumulated Intangible Amortization</b>	(sum lines 108-120) /13		2,835,291

122	<b><u>Calculation of General Accumulated Depreciation</u></b>	Source (Less ARO, see Note M)		
123	December	Prior year p219.28.c	2023	196,696
124	January	company records	2024	207,907
125	February	company records	2024	219,118
126	March	company records	2024	230,330
127	April	company records	2024	241,541
128	May	company records	2024	252,752
129	June	company records	2024	263,963
130	July	company records	2024	275,175
131	August	company records	2024	286,386
132	September	company records	2024	297,597
133	October	company records	2024	308,808
134	November	company records	2024	320,020
135	December	p219.28.c	2024	331,231
136	<b>Accumulated General Depreciation</b>	(sum lines 123-135) /13		263,963
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)	2023	-
139	January	company records	2024	-
140	February	company records	2024	-
141	March	company records	2024	-
142	April	company records	2024	-
143	May	company records	2024	-
144	June	company records	2024	-
145	July	company records	2024	-
146	August	company records	2024	-
147	September	company records	2024	-
148	October	company records	2024	-
149	November	company records	2024	-
150	December	p219.20.c to 24.c	2024	-
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)		16,457,691

**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 Year	B Balance
157	December	111.57.d	2023	18,492
158	January	company records	2024	18,492
159	February	company records	2024	18,492
160	March	company records	2024	18,492
161	April	company records	2024	18,492
162	May	company records	2024	18,492
163	June	company records	2024	18,492
164	July	company records	2024	18,492
165	August	company records	2024	18,492
166	September	company records	2024	18,492
167	October	company records	2024	18,492
168	November	company records	2024	18,492
169	December	111.57.c	2024	18,492
170	<b>Prepayments</b>	(sum lines 157-169) /13		18,492

**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
<b>Allocated General &amp; Common Expenses</b>				
171	EPRI and EEI Dues to be excluded from the formula rate	EPRI Dues p353._f (enter FN1 line #)	(A) -	

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

Multi-state Workpaper		New York	State 2	State 3	State 4	State 5	Weighted Average
<b>Income Tax Rates</b>							
173	Weighting SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F)	1	6.50%				6.50%
173a	The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Appendix A that are not the result of a timing difference. If any, a workpaper showing the calculation will be provided.						80562.31358

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 <b>Add more lines if necessary</b>

**Materials & Supplies**

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

**Calculation of PBOP Expenses**

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

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

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



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

**COST OF CAPITAL**

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
198	Long Term Debt (3):															
199	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	Acct 224 Other Long Term Debt	112.21.c,d	131,831,044	133,174,262	134,319,117	130,387,204	131,297,068	132,319,550	128,412,863	129,433,676	130,463,858	126,385,368	127,413,480	128,347,295	126,251,523	130,002,793
202	Less Acct 222 Reacquired Debt	112.19 c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203	Total Long Term Debt	Sum Lines 199 - 202	131,831,044	133,174,262	134,319,117	130,387,204	131,297,068	132,319,550	128,412,863	129,433,676	130,463,858	126,385,368	127,413,480	128,347,295	126,251,523	130,002,793
204																
205	Preferred Stock (1)	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206																
207	Common Equity- Per Books	112.16.c,d	148,660,518	150,175,234	151,466,265	147,032,358	148,058,396	149,211,430	144,805,973	145,957,125	147,118,844	142,519,649	143,679,032	144,732,081	142,368,718	146,598,894
208	Less Acct 204 Preferred Stock	112.3.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnin	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
211	Adjusted Common Equity	Ln 207 - 208 - 209 - 210	148,660,518	150,175,234	151,466,265	147,032,358	148,058,396	149,211,430	144,805,973	145,957,125	147,118,844	142,519,649	143,679,032	144,732,081	142,368,718	146,598,894
212																
213	Total (Line 203 plus Line 205 plus Line 211)		280,491,562	283,349,496	285,785,382	277,419,562	279,355,464	281,530,980	273,218,836	275,390,801	277,582,702	268,905,017	271,092,512	273,079,376	268,620,241	276,601,687
214																
215	Cost of Debt (3)															
216	Acct 427 Interest on Long Term Debt	117.62.c													8,619,633	
217	Acct 428 Amortization of Debt Discount and Expense	117.63.c													-	
218	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c													-	
219	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c													-	
220	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative													-	
221	Debt	117.66.c enter negative													-	
222	Total Interest Expense	Sum Lines 216 - 221													8,619,633	
223																
224	Average Cost of Debt (Line 222, col. n / Line 203, col. n)														6.63%	
225																
226	Cost of Preferred Stock															
227	Preferred Stock Dividends	118.29.c														
228																
229	Average Cost of Preferred Stock (Line 227, col. n / Line 205, col. n)														-	
<p>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.</p> <p>Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.</p> <p>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.</p>																

Utilizing Appendix A Data

Rate Formula Template  
Project Worksheet  
Attachment 4

For the 12 months ended 12/31/2024

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	
1	Rate Base				237,227,160
2	BASE RETURN CALCULATION:				
		\$	%	Cost	Weighted
3	Long Term Debt (Appendix A, Line 91)	130,002,793	0.47	6.63%	0.03
4	Preferred Stock (Appendix A, Line 92)	-	-	-	-
5	Common Stock (Appendix A, Line 93)	146,598,894	0.53	9.65%	0.05
6	Total (sum lines 3-5)	276,601,687			0.08
7	Return multiplied by Rate Base (line 1 * line 6)				19,525,219
8	INCOME TAXES				
9	$T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		0.2614		
10	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$ =		0.2199		
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 (266.8d) (enter negative)		-		
15	Permanent Differences Tax Adjustment = (Appendix A, line 67)		109,067		
16	Income Tax Calculation (line 10 * line 7)		4,292,906		
17	ITC adjustment (line 13 * line 14)		-		
18	Total Income Taxes (Sum lines 15 to 17)		4,401,973		
19	Base Return and Income Taxes				19,525,219
20	Rate Base				237,227,160
21	Return and Income Taxes at Base ROE				0.0823

**100 Basis Point Incentive ROE and Income Taxes Carrying Charge**

Attachment 4

22	Rate Base					Result	237,227,160.34
23	100 Basis Point Incentive Return impact on						
24	Long Term Debt	(line 3)	<u>\$</u>	<u>%</u>	<u>Cost</u>	<u>Weighted</u>	
25	Preferred Stock	(line 4)	130,002,793	0.47	0.07	0.031	
26	Common Stock	(line 5 plus 100 basis points)	-	-	-	-	
27	Total (sum lines 24-26)		<u>146,598,894</u>	<u>0.53</u>	<u>10.65%</u>	<u>0.056</u>	
28	100 Basis Point Incentive Return multiplied by Rate Base (line 22 * line 27)		276,601,687			0.088	20,782,522.61
29	INCOME TAXES						
30	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		0.2614				
31	$CIT=(T/(1-T)) * (1-(WCLTD/R))$ =		0.2280				
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)		109,067				
37	Income Tax Calculation (line 31 * line 28)		4,737,767				
38	ITC adjustment (line 34 * line 35)		-				
39	Total Income Taxes (Sum lines 36 to 38)		<u>4,846,834</u>		NP	1.00	-
40	Return and Income Taxes with 100 basis point increase in ROE			Sum lines 28 and 39			20,782,523
41	Rate Base			Line 22			237,227,160
42	Return and Income Taxes with 100 basis point increase in ROE			Line 40 / line 41			0.0876
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	237,227,160
45	100 Basis Point Incentive Return						
46	Long Term Debt	(line 3 minus 1% in equity ratio)	<u>%</u>	<u>Cost</u>	<u>Weighted</u>		
47	Preferred Stock	(line 4)	0.46	6.63%	3.05%		
48	Common Stock	(line 5 plus 1% in equity ratio)	-	0.00%	0.00%		
49	Total (sum lines 46-48)		<u>0.54</u>	<u>9.65%</u>	<u>5.21%</u>		
50	Line 49 x line 44				8.26%		19,596,861
51	INCOME TAXES						
52	$T=1 - [(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)$ = (Appendix A, line 61)		0.2614				
53	$CIT=(T/(1-T)) * (1-(WCLTD/R))$ =		0.2232				
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)		109,067				
59	Income Tax Calculation (line 53 * line 50)		4,373,904				
60	ITC adjustment (line 56 * line 57)		-				
61	Total Income Taxes (Sum lines 58 to 60)		<u>4,482,971</u>		NP	1.00	-
62	Return and Income Taxes with 1% Increase in the Equity Ratio			Sum lines 50 and 61			19,596,861
63	Rate Base			Line 44			237,227,160
64	Return and Income Taxes with 1% Increase in the Equity Ratio			Line 62 / line 63			0.0826
65	Difference between Base ROE and 1% Increase in the Equity Ratio			Line 64 - Line 21			0.0003

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) 0.0660  
 68 Base Carrying Charge Line 103 Appendix A 0.1010

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 (h) 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 Rate Base	(10,684,978)	9.65%	9.65%	0.00%	0.0053	-	-	-	-	(1,078,906)	(10,684,978)	0.0660	(705,543)	-	-	(1,784,449)
69a	Empire State Line Project - 100 BP ROE Adder and Cost Cap	166,001,020	9.65%	9.65%	1.00%	0.0053	0.00530	879,805	-	-	16,761,804	177,032,753	0.0660	11,689,697	5,622,571	-	34,953,878
69b	Empire State Line Project - Cost Containment Mechanism	39,128,760	9.65%	9.65%	0.00%	0.0053	-	-	-	-	3,950,991	41,729,093	0.0660	2,755,425	1,325,319	790,198	7,241,537
69c	Empire State Line Project - Unforeseeable Costs	42,518,844	9.65%	9.65%	1.00%	0.0053	0.00530	225,350	-	-	4,293,302	45,344,468	0.0660	2,994,153	1,440,143	-	8,952,948
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
...	...			9.65%		0.0053	-	-	-	-	-	-	0.0660	-	-	-	-
70	Total	\$236,963,645.06						1,105,155			23,927,192	\$253,421,336		16,733,732	8,388,033	790,198	49,363,914
71	Check Sum Appendix A Line 3																49,363,914
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%.	
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	<b>Table A</b>	
		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						
	A	B	C	D	E	F	G
2022	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)
1							
2	NEET New York, Inc.	Empire State Line	38,035,319.92	24,403,316.35	13,632,003.57	1,414,612.48	15,046,616.05
2a	2021 Prior Period adjustment		(137,463.00)	-	(137,463.00)	(9,072.56)	(146,535.56)
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		37,897,856.92	24,403,316.35	13,494,540.57	1,405,539.92	14,900,080.49

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)
4			
5	1st Qtr.	2022	3.25%
6	2nd Qtr	2022	3.25%
7	3rd Qtr	2022	3.60%
8	4th Qtr	2022	4.91%
9	1st Qtr	2023	6.31%
10	2nd Qtr	2023	7.50%
11	3rd Qtr	2023	7.50%
12	Sum lines 5-11		36.32%
13	Avg. Monthly FERC Rate	Line 12 divided by 7	5.19%

**NextEra Energy Transmission New York, Inc.**  
 Projection For the 12 months ended 12/31/2024

Ln	A Item	B Transmission Related	C Plant Related	D Labor Related	E (Sum Col. B, C & D)	
					Total	
1	ADIT-282 (enter negative)	(12,316,372)	-	-		Line 16
2	ADIT-283 (enter negative)	-	-	-		Line 24
3	ADIT-190	-	-	-		Line 32
4	Subtotal	(12,316,372)	-	-		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	(12,316,372)	-	-	(12,316,372)	Enter as negative Appendix A, page 2, line 24

Ln	Item	(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission	(f) Plant Related	(g) Labor Related
9	Actual Balance, BOY (Attach 6c, Line 30)		December	-	(7,116,186)	(7,116,186)	-	-
10	Actual Balance, BOY, Non Prorated items (Line 9 less Line 11)		December	-	(7,116,186)	(7,116,186)	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)		December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)		December	-	(10,660,969)	(10,660,969)	-	-
13	Actual Balance, EOY, Non Prorated items (Line 12 less Line 14)		December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)		December	-	(10,660,969)	(10,660,969)	-	-
15	Prorated EOY Balance (Attach 6b, Line 14)		December	-	(8,758,279)	(8,758,279)	-	-
16	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 15		December	-	(12,316,372)	(12,316,372)	-	-
<b>ADIT-283</b>								
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	-	-	-	-	-
<b>ADIT-190</b>								
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 12/31/2024

	(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%	-	(7,116,186)	(7,116,186)	-	-	-	-
2	Increment	January	0	91.78%	(295,399)	(295,399)	(271,119)	-	-	-	-
3	Increment	February	0	84.11%	(295,399)	(295,399)	(248,459)	-	-	-	-
4	Increment	March	0	75.62%	(295,398)	(295,398)	(223,370)	-	-	-	-
5	Increment	April	0	67.40%	(295,398)	(295,398)	(199,090)	-	-	-	-
6	Increment	May	0	58.90%	(295,398)	(295,398)	(174,002)	-	-	-	-
7	Increment	June	0	50.68%	(295,399)	(295,399)	(149,723)	-	-	-	-
8	Increment	July	0	42.19%	(295,398)	(295,398)	(124,634)	-	-	-	-
9	Increment	August	0	33.70%	(295,398)	(295,398)	(99,545)	-	-	-	-
10	Increment	September	0	25.48%	(295,398)	(295,398)	(75,266)	-	-	-	-
11	Increment	October	0	16.99%	(295,399)	(295,399)	(50,177)	-	-	-	-
12	Increment	November	0	8.77%	(295,398)	(295,398)	(25,898)	-	-	-	-
13	Increment	December	0	0.27%	(295,398)	(295,398)	(809)	-	-	-	-
14	ADIT 282-Prorated EOY Balance				(3,544,782)	(10,660,969)	(8,758,279)	-	-	-	-
<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 12/31/2024  
 Beginning of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT-282	(7,116,186)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(7,116,186)	-	-	Sum of Lines 1-4

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

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

Instructions for Account 190:

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

	A	B	C	D	E	F	G
ADIT- 282		Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19 Property				(7,116,186)			
20							
21							
22							
23							
24							
25							
26 Depreciation Items							Amount subject to Proration
27 Subtotal - p274.b		-	-	(7,116,186)	-	-	
28 Less FASB 109 Above if not separately removed							
29 Less FASB 106 Above if not separately removed							
30 Total		-	-	(7,116,186)	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes 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:

- 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.

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)  
 Projection For the 12 months ended 12/31/2024  
 End of Year

Ln	Item	Transmission Related	Plant Related	Labor Related	
1	ADIT- 282	(10,660,968.78)	-	-	Line 30
2	ADIT-283	-	-	-	Line 44
3	ADIT-190	-	-	-	Line 18
4	Subtotal	(10,660,968.78)	-	-	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
ADIT-190	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
5						
6						
7						
8						
9						
10						
11						
12						
13						
14	NOL Carryforward					Amount subject to Proration
15	Subtotal - p234.c	-	-	-	-	
16	Less FASB 109 Above if not separately removed					
17	Less FASB 106 Above if not separately removed					
18	Total	-	-	-	-	

Instructions for Account 190:

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

A	B	C	D	E	F	G
ADIT-282	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
19	Property					
20						
21						
22						
23						
24						
25						
26	Depreciation Items	(10,660,969)	(10,660,969)			Amount subject to Proration
27	Subtotal - p275.k	(10,660,969)	(10,660,969)	-	-	
28	Less FASB 109 Above if not separately removed					
29	Less FASB 106 Above if not separately removed					
30	Total	(10,660,969)	(10,660,969)	-	-	

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- Deferred income taxes 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:

- 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.

**NextEra Energy Transmission New York, Inc.**  
 Projection For the 12 months ended 12/31/2024

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	(1,655,403)	-	-		Line 16
2	ADIT-283	-	-	-		Line 24
3	ADIT-190	-	-	-		Line 32
4	Subtotal	(1,655,403)	-	-		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	(1,655,403)	-	-	(1,655,403)	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	-	(7,116,186)	(7,116,186)	-	-
10	Actual Balance, BOY, Non Prorated items (Line 9 less Line 11)	December	-	(7,116,186)	(7,116,186)	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)	December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)	December	-	(10,660,969)	(10,660,969)	-	-
13	Actual Balance, EOY, Non Prorated items (Line 12 less Line 14)	December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)	December	-	(10,660,969)	(10,660,969)	-	-
15	Prorated EOY Balance (Attach 6f, Line 14)	December	-	1,902,690	1,902,690	-	-
16	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 15	December	-	(1,655,403)	(1,655,403)	-	-
<b>ADIT-283</b>							
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 6f, Line 28)	December	-	-	-	-	-
24	ADIT 283 ((Line 18 plus Line 21) / 2) plus Line 23	December	-	-	-	-	-
<b>ADIT-190</b>							
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 6f, Line 42)	December	-	-	-	-	-
32	ADIT 190 ((Line 26 plus Line 29) / 2) plus Line 31	December	-	-	-	-	-

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	Transmission (g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
<b>ADIT-282-Proration-Note A</b>												
1 Balance (Attach 6c, Line 30) <b>Note D</b>	December	-	100.00%			(7,116,186)						-
2 Increment	January	-	91.78%	(295,399)	(271,119)	(7,387,306)	-	295,399	295,399	-	-	24,279
3 Increment	February	-	84.11%	(295,399)	(248,459)	(7,635,764)	-	295,399	295,399	-	-	71,219
4 Increment	March	-	75.62%	(295,398)	(223,370)	(7,859,134)	-	295,398	295,398	-	-	143,248
5 Increment	April	-	67.40%	(295,398)	(199,090)	(8,058,225)	-	295,398	295,398	-	-	239,556
6 Increment	May	-	58.90%	(295,398)	(174,002)	(8,232,226)	-	295,398	295,398	-	-	360,953
7 Increment	June	-	50.68%	(295,399)	(149,723)	(8,381,949)	-	295,399	295,399	-	-	506,629
8 Increment	July	-	42.19%	(295,398)	(124,634)	(8,506,583)	-	295,398	295,398	-	-	677,393
9 Increment	August	-	33.70%	(295,398)	(99,545)	(8,606,128)	-	295,398	295,398	-	-	873,247
10 Increment	September	-	25.48%	(295,398)	(75,266)	(8,681,394)	-	295,398	295,398	-	-	1,093,379
11 Increment	October	-	16.99%	(295,399)	(50,177)	(8,731,571)	-	295,399	295,399	-	-	1,338,601
12 Increment	November	-	8.77%	(295,398)	(25,898)	(8,757,469)	-	295,398	295,398	-	-	1,608,101
13 Increment	December	-	0.27%	(295,398)	(809)	(8,758,279)	-	295,398	295,398	-	-	1,902,690
14 ADIT 282-Prorated EOY Balance				(3,544,782)	(1,642,092)		-	3,544,782	3,544,782	-	-	1,902,690
<b>ADIT-283-Proration-Note B</b>												
15 Balance (Attach 6c, Line 44) <b>Note D</b>	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 18) <b>Note D</b>	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.

**D** Beginning balances in column (g) are referenced to the original projection tab 6b-ADIT Projection Proration as the original projection proration amounts are necessary to properly calculate columns (e) through (g).

Plant Related									Labor Related								
(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	(g) Difference between projected and actual activity	(h) Partially prorated actual activity above Monthly projection	(i) Partially prorated actual activity below Monthly projection but increases ADIT	(j) Partially prorated actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	(g) Difference between projected and actual activity	(h) Partially prorated actual activity above Monthly projection	(i) Partially prorated actual activity below Monthly projection but increases ADIT	(j) Partially prorated actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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**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)
	Recovery Amnt Approved *		Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Project Code	Docket No
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**

	(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)
	Recovery Amnt Approved *		Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	Dec. 31	Jan. 31	Feb. 28/29	Mar. 31	Apr. 30	May 31	Jun. 30	Jul. 31	Aug. 31	Sept. 30	Oct. 31	Nov. 30	Dec. 31	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Project Code	Docket No
3a				-	-	-	-	-														-		-			
3b				-	-	-	-	-														-		-			
3c				-	-	-	-	-														-		-			
...				-	-	-	-	-														-		-			
...				-	-	-	-	-														-		-			
...				-	-	-	-	-														-		-			
...				-	-	-	-	-														-		-			
3x				-	-	-	-	-														-		-			
4	Total Abandoned Plant in Rate Base (sum lines 3a-3x):																										

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

**Land Held for Future Use (LHFU)**

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

**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 (\$) x (t)
7a																			-	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	Total
	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	
9a											-
9b											-
9c											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
...											-
9x											-
10	Total (sum lines 9a-9x)										-

**Intangible Plant Detail**

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

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

Per Docket Nos. ER16-2719, ER18-125	2024 Gross Plant	13M Average Gross	13M Average Net of AD	From Tab 2			Total Gross Plant in Service (PIS)	Calculated	Calculated	Calculated		
				Transmission Plant in Service	General Plant in Service	Intangible Plant in Service		Empire State Line Project - 100 BP ROE Adder and Cost Cap (Gross PIS)	Empire State Line Project - Cost Containment Mechanism (Gross PIS)	Empire State Line Project - Unforeseeable Costs (Gross PIS)		
Empire State Line Project - 100 BP ROE Adder and Cost Cap	177,032,753	177,032,753	166,001,020	1	Dec-23	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
Empire State Line Project - Cost Containment Mechanism	41,729,093	41,729,093	39,128,760	2	Jan-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
Empire State Line Project - Unforeseeable Costs	45,344,468	45,344,468	42,518,844	3	Feb-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
Total	264,106,315	264,106,315	247,648,623	4	Mar-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				5	Apr-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				6	May-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				7	Jun-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				8	Jul-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				9	Aug-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				10	Sep-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				11	Oct-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				12	Nov-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
				13	Dec-24	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468
					13M Avg	214,301,129	4,240,202	45,544,983	264,086,314	177,032,753	41,729,093	45,344,468

Empire State Line Project - Cost Containment Mechanism Base Return & Taxes (from tab 4, row 66b, col k) Weighted for containment	13M Average Net of AD	80% (gets 9.65% ROE)	20% (gets 0.00% ROE)	From Tab 2			Total Accumulated Depreciation (AD)	Calculated	Calculated	Calculated		
				Transmission Accumulated Depreciation	General Accumulated Depreciation	Intangible Accumulated Depreciation		Empire State Line Project - 100 BP ROE Adder and Cost Cap (AD)	Empire State Line Project - Cost Containment Mechanism (AD)	Empire State Line Project - Unforeseeable Costs (AD)		
	39,128,760	31,303,008	7,825,752	1	Dec-23	9,954,223	196,696	2,112,756	12,263,675	8,220,447.72	1,937,674	2,105,553
				2	Jan-24	10,521,593	207,907	2,233,178	12,962,678	8,688,995.49	2,048,118	2,225,565
				3	Feb-24	11,088,961	219,118	2,353,601	13,651,680	9,157,542.60	2,155,561	2,345,577
				4	Mar-24	11,656,330	230,330	2,474,023	14,360,683	9,626,090.37	2,269,004	2,465,589
				5	Apr-24	12,223,700	241,541	2,594,446	15,059,686	10,094,638.14	2,379,447	2,585,601
				6	May-24	12,791,069	252,752	2,714,868	15,758,689	10,563,185.92	2,489,890	2,705,613
				7	Jun-24	13,358,437	263,963	2,835,290	16,457,691	11,031,733.02	2,600,334	2,825,624
				8	Jul-24	13,925,806	275,175	2,955,713	17,156,694	11,500,280.79	2,710,777	2,945,636
				9	Aug-24	14,493,176	286,386	3,076,135	17,855,697	11,969,828.57	2,821,220	3,065,648
				10	Sep-24	15,060,545	297,597	3,196,558	18,554,700	12,437,376.34	2,931,663	3,185,660
				11	Oct-24	15,627,913	308,808	3,316,980	19,253,702	12,905,923.44	3,042,106	3,305,672
				12	Nov-24	16,195,283	320,020	3,437,403	19,952,705	13,374,471.22	3,152,550	3,425,684
				13	Dec-24	16,762,652	331,231	3,557,825	20,651,708	13,843,018.99	3,262,993	3,545,696
					13M Avg	13,358,438	263,963	2,835,291	16,457,691	11,031,733	2,600,334	2,825,624

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

**Income Tax Adjustments**

(a)	(b)
	For the 12 months ended 12/31/2024
1	80,562
1a	75,365
1b	5,197
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.