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

Index

Rate Formula Template

Utilizing FERC Form 1 Data

NextEra Energy Transmission New York, Inc.

Appendix A Main body of the Formula Rate
Attachment 1 Detail of the Revenue Credits

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

Attachment 2 Monthly Plant and Accumulated Depreciation balances

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data Projected Annual Transmission Revenue Requirement

For the 12 months ended 12/31/\_\_\_\_

NextEra Energy Transmission New York, Inc.

(1) (2) (3)

Line Allocated

No. Amount

1 GROSS REVENUE REQUIREMENT (page 3, line 78) 12 months $ -

REVENUE CREDITS Total Allocator

2 Total Revenue Credits Attachment 1, line 6 - TP - -

3 Net Revenue Requirement (line 1 minus line 2) -

4 True-up Adjustment (Attachment 5, line 3, col. G) - DA 1.00000 -

5 NET ADJUSTED REVENUE REQUIREMENT (line 3 plus line 4) $ -

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

NextEra Energy Transmission New York, Inc.

(1) (2) (3) (4) (5)

Transmission

Line Source Company Total Allocator (Col 3 times Col 4)

No. RATE BASE:

GROSS PLANT IN SERVICE (Note M)

6 Production (Attach 2, line 75) - NA - -

7 Transmission (Attach 2, line 15) - TP - -

8 Distribution (Attach 2, line 30) - NA - -

9 General & Intangible (Attach 2, lines 45 + 60) - W/S - -

10 TOTAL GROSS PLANT (sum lines 6-9) (If line 7>0, GP= line 10 column 5 / line 10 column 3. If - GP= - -

line 7=0, GP=0)

11 ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)

12 Production (Attach 2, line 151) - NA - -

13 Transmission (Attach 2, line 91) - TP - -

14 Distribution (Attach 2, line 106) - NA - -

15 General & Intangible (Attach 2, lines 121 + 136 - W/S - -

16 TOTAL ACCUM. DEPRECIATION (sum lines 12-15) - -

17 NET PLANT IN SERVICE

18 Production (line 6- line 12) - -

19 Transmission (line 7- line 13) - -

20 Distribution (line 8- line 14) - -

21 General & Intangible (line 9- line 15) - -

22 TOTAL NET PLANT (sum lines 18-21) (If line 19>0, NP= line 22, column 5 / line 22, column 3. If - NP= - -

line 19=0, NP=0)

23 ADJUSTMENTS TO RATE BASE (Note A)

24 ADIT (Attach 6a proj., line 8, Column E or Attach 6e True-up - line 8, column E) - TP - -

25 Account No. 255 (enter negative) (Note F) (Attach 3, line 153) - NP - -

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) - -

31 LAND HELD FOR FUTURE USE (Attach 8, line 6, column q) - TP - -

32 WORKING CAPITAL (Note C)

33 CWC (1/8 \* (Line 45 less Line 44b) - -

34 Materials & Supplies (Note B) (Attach 3, line 189, column C) - TP - -

35 Prepayments (Account 165 - Note C) (Attach 3, line 170, column B) - GP - -

36 TOTAL WORKING CAPITAL (sum lines 33-35) - -

37 RATE BASE (sum lines 22, 30, 31, & 36) - -

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

NextEra Energy Transmission New York, Inc.

(1) (2) (3) (4) (5)

Transmission

Source Company Total Allocator (Col 3 times Col 4)

38 O&M

39 Transmission 321.112.b - TP= - -

40 Less Account 565 321.96.b - TP= - -

41 A&G 323.197.b - W/S - -

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= - -

44 PBOP expense adjustment (Attach 3, line 197, col. b) - TP= - -

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) - -

46 DEPRECIATION EXPENSE

47 Transmission 336.7.f (Note M) - TP - -

48 General and Intangible 336.1.f + 336.10.f (Note M) - W/S - -

49 Amortization of Abandoned Plant (Attach 3, line 155) (Note K) - DA 1.0000 -

50 TOTAL DEPRECIATION (Sum lines 47-49) - -

51 TAXES OTHER THAN INCOME TAXES (Note E)

52 LABOR RELATED

53 Payroll 263.\_.i (enter FN1 line #) - W/S - -

54 Highway and vehicle 263.\_.i (enter FN1 line #) - W/S - -

55 PLANT RELATED

56 Property 263.\_.i (enter FN1 line #) - GP - -

57 Gross Receipts 263.\_.i (enter FN1 line #) - NA - -

58 Other 263.\_.i (enter FN1 line #) - GP - -

59 TOTAL OTHER TAXES (sum lines 53-58) - -

60 INCOME TAXES (Note F)

61 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p))} = -

62 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

63 where WCLTD=(line 95) and R= (line 98)

64 and FIT, SIT, p, & n are as given in footnote F.

65 1 / (1 - T) = (T from line 61) -

66 Amortized Investment Tax Credit (Attachment 4, line 14) -

67 (Excess)/Deficient Deferred Income Taxes (Note Q) (Attach 9, lines 2 & 3, column (b)) -

68 Permanent Differences, including AFUDC Equity (Note R) (Attach 9, line 1, column (b)) -

69 Income Tax Calculation (line 62 \* line 75) - -

70 ITC adjustment (line 65 \* line 66) - NP - -

71 (Excess)/Deficient Deferred Income Tax Adjustment (line 65 \* line 67) - NP - -

72 Tax Effect of Permanent Differences Tax Adjustment (line 65 \* line 68) - NP - -

73 Total Income Taxes (Sum lines 69 to 72) - -

74 RETURN

75 [ Rate Base (line 37) \* Rate of Return (line 98)] - NA -

76 Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 73, 75) - -

77 Incentive Return and Income Tax and Competitive Bid Concessions for Projects - DA 1.0000 -

(Attach 4, line 70, cols. h, j & less p)

78 Total Revenue Requirement (sum lines 76 & 77) - -

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Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

NextEra Energy Transmission New York, Inc.

SUPPORTING CALCULATIONS AND NOTES

79 TRANSMISSION PLANT INCLUDED IN ISO RATES

80 Total transmission plant (line 7, column 3) -

81 Less transmission plant excluded from ISO rates (Note H) (Attachment 3, line 175) -

82 Less transmission plant included in OATT Ancillary Services (Note H) (Attachment 3, line 175) -

83 Transmission plant included in ISO rates (line 80 less lines 81 & 82) -

84 Percentage of transmission plant included in ISO Rates (line 83 divided by line 80) [If line 80 equal zero, enter 1) TP= -

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

86 Form 1 Reference $ TP Allocation

87 Production 354.20.b - - -

88 Transmission 354.21.b - - -

89 Distribution 354.23.b - - - W&S Allocator

90 Other 354.24,25,26.b - - - ($ / Allocation)

91 Total (sum lines 87-90) [TP equals 1 if there are no wages & salaries] - - = - = WS

92 RETURN (R) (Note J)

93

94 $ % Cost Weighted

95 Long Term Debt (Attach 3, lines 249 & 270) (Note G) - - - - =WCLTD

96 Preferred Stock (Attachment 3, lines 251 & 273) - - - -

97 Common Stock (Attachment 3, line 257) - - 9.65% -

98 Total (sum lines 95-97) - - =R

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investmen (a) (b) (c)

Non-incentive Incentive

Investments from Investments from

Attachment 4 Attachment 4

Source of Total Column (Note N) (Note N) Total

99 Net Transmission Plant in Service (Line 19 and Transmission CIACs) - - -

100 CWIP in Rate Base (Line 26) - - -

101 Unamortized Abandoned Plant (Line 29) - -

102 Project Specific Regulatory Assets (Line 28) - -

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

104 Return and Taxes (Lines 69 & 71) -

105 Total Revenue Credits -

106 Base Carrying Charge (used in Attach 4, Line 65) (Line 100 - Line 101)/ Line 99 -

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SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

For the 12 months ended 12/31/\_\_\_\_

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 = -

SIT= - (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/.](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

H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation

step-up facilities, which are deemed to included in OATT ancillary services. For these purposes, generation step-up

facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down

I Enter dollar amounts

J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206

K Recovery of Regulatory Assets is permitted only for pre-commercial expenses incurred prior to the date when NEET New York may first recover costs under the NYISO Tariff, as authorized by the Commission. Recovery of any other

regulatory assets (e.g., project specific) requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year when

costs are first recovered.

L Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28

Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers

M Balances exclude Asset Retirement Costs

N Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives

O Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4,

no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility’s rates

P In the event that leased tranmission assests 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.

Q Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient

deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/1-T) (page 3, line 67, column 3).

R 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 recovery of any other permanent differences (which are expected to be extraordinary in nature) would be specifically identified in Attachment 9. The income tax impacts of these permmanent differences are determined in page 3, line 68, column 3.

Attachment 1 - Revenue Credit Workpaper\*

NextEra Energy Transmission New York, Inc.

Account 454 - Rent from Electric Property (300.19.b) Notes 1 & 3

1 Rent from FERC Form No. 1 -

Account 456 (including 456.1) (300.21.b and 300.22.b) Notes 1 & 3

2 Other Electric Revenues (Note 2) -

3 Professional Services -

4 Revenues from Directly Assigned Transmission Facility Charges (Note 2) -

5 Rent or Attachment Fees associated with Transmission Facilities -

6 Total Revenue Credits Sum lines 2-5 + line 1 -

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account

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

Note 2

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

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

Line No.

1 Accounts 456 and 456.1 (300.21.b plus 300.22.b) TOTAL NY-ISO Other 1 Other 2

1a - - - -

… - - - -

1x - - - -

2 - - - -

3 Total - - - -

4 Less:

5 Revenue for Demands in Divisor - - - -

6 Sub Total Revenue Credit - - - -

7 Prior Period Adjustments - - - -

8 Total (must tie to 300.21.b plus 300.22.b) - - - -

9 Account 454 (300.19.b) $

9a -

9b -

9c -

9d -

9e -

9f -

9g -

…

9x -

10 Total (must tie to 300.19.b) -

Attachment 2 - Cost Support

NextEra Energy Transmission New York, Inc.

Plant in Service Worksheet

1 Calculation of Transmission Plant In Service Source (Less ARO, see Note M Year Balance

2 December p206.58.b 2015 -

3 January company records 2016 -

4 February company records 2016 -

5 March company records 2016 -

6 April company records 2016 -

7 May company records 2016 -

8 June company records 2016 -

9 July company records 2016 -

10 August company records 2016 -

11 September company records 2016 -

12 October company records 2016 -

13 November company records 2016 -

14 December p207.58.g 2016 -

15 Transmission Plant In Service (sum lines 2-14) /13 -

16 Calculation of Distribution Plant In Service Source (Less ARO, see Note M)

17 December p206.75.b 2015 -

18 January company records 2016 -

19 February company records 2016 -

20 March company records 2016 -

21 April company records 2016 -

22 May company records 2016 -

23 June company records 2016 -

24 July company records 2016 -

25 August company records 2016 -

26 September company records 2016 -

27 October company records 2016 -

28 November company records 2016 -

29 December p207.75.g 2016 -

30 Distribution Plant In Service (sum lines 17-29) /13 -

31 Calculation of Intangible Plant In Service Source (Less ARO, see Note M)

32 December p204.5.b 2015 -

33 January company records 2016 -

34 February company records 2016 -

35 March company records 2016 -

36 April company records 2016 -

37 May company records 2016 -

38 June company records 2016 -

39 July company records 2016 -

40 August company records 2016 -

41 September company records 2016 -

42 October company records 2016 -

43 November company records 2016 -

44 December p205.5.g 2016 -

45 Intangible Plant In Service (sum lines 32-44) /13 -

46 Calculation of General Plant In Service Source (Less ARO, see Note M)

47 December p206.99.b 2015 -

48 January company records 2016 -

49 February company records 2016 -

50 March company records 2016 -

51 April company records 2016 -

52 May company records 2016 -

53 June company records 2016 -

54 July company records 2016 -

55 August company records 2016 -

56 September company records 2016 -

57 October company records 2016 -

58 November company records 2016 -

59 December p207.99.g 2016 -

60 General Plant In Service (sum lines 47-59) /13 -

61 Calculation of Production Plant In Service Source (Less ARO, see Note M)

62 December p204.46b 2015 -

63 January company records 2016 -

64 February company records 2016 -

65 March company records 2016 -

66 April company records 2016 -

67 May company records 2016 -

68 June company records 2016 -

69 July company records 2016 -

70 August company records 2016 -

71 September company records 2016 -

72 October company records 2016 -

73 November company records 2016 -

74 December p205.46.g 2016 -

75 Production Plant In Service (sum lines 62-74) /13 -

76 Total Plant In Service (sum lines 15, 30, 45, 60, & 75) -

Accumulated Depreciation Worksheet

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

77 Calculation of Transmission Accumulated Depreciation Source (Less ARO, see Note M Year Balance

78 December Prior year p219.25.c 2015 -

79 January company records 2016 -

80 February company records 2016 -

81 March company records 2016 -

82 April company records 2016 -

83 May company records 2016 -

84 June company records 2016 -

85 July company records 2016 -

86 August company records 2016 -

87 September company records 2016 -

88 October company records 2016 -

89 November company records 2016 -

90 December p219.25.c 2016 -

91 Transmission Accumulated Depreciation (sum lines 78-90) /13 -

92 Calculation of Distribution Accumulated Depreciation Source (Less ARO, see Note M)

93 December Prior year p219.26.c 2015 -

94 January company records 2016 -

95 February company records 2016 -

96 March company records 2016 -

97 April company records 2016 -

98 May company records 2016 -

99 June company records 2016 -

100 July company records 2016 -

101 August company records 2016 -

102 September company records 2016 -

103 October company records 2016 -

104 November company records 2016 -

105 December p219.26.c 2016 -

106 Distribution Accumulated Depreciation (sum lines 93-105) /13 -

107 Calculation of Intangible Accumulated Amortization Source (Less ARO, see Note M)

108 December Prior year p200.21.c 2015 -

109 January company records 2016 -

110 February company records 2016 -

111 March company records 2016 -

112 April company records 2016 -

113 May company records 2016 -

114 June company records 2016 -

115 July company records 2016 -

116 August company records 2016 -

117 September company records 2016 -

118 October company records 2016 -

119 November company records 2016 -

120 December p200.21.c 2016 -

121 Accumulated Intangible Amortization (sum lines 108-120) /13 -

122 Calculation of General Accumulated Depreciation Source (Less ARO, see Note M)

123 December Prior year p219.28.c 2015 -

124 January company records 2016 -

125 February company records 2016 -

126 March company records 2016 -

127 April company records 2016 -

128 May company records 2016 -

129 June company records 2016 -

130 July company records 2016 -

131 August company records 2016 -

132 September company records 2016 -

133 October company records 2016 -

134 November company records 2016 -

135 December p219.28.c 2016 -

136 Accumulated General Depreciation (sum lines 123-135) /13 -

137 Calculation of Production Accumulated Depreciation Source (Less ARO, see Note M)

138 December p219.20.c to 24.c (prior year) 2015 -

139 January company records 2016 -

140 February company records 2016 -

141 March company records 2016 -

142 April company records 2016 -

143 May company records 2016 -

144 June company records 2016 -

145 July company records 2016 -

146 August company records 2016 -

147 September company records 2016 -

148 October company records 2016 -

149 November company records 2016 -

150 December p219.20.c to 24.c 2016 -

151 Production Accumulated Depreciation (sum lines 138-150) /13 -

152 Total Accumulated Depreciation and Amortization (sum lines 91, 106, 121, 136, & 151) -

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 Attachment 8, line 4, col. (v) -

(recovery of abandoned plant requires a FERC order approving the amount and recovery period) Amortization Expense

155 Amortization of Abandoned Plant Attachment 8, line 4, col. (h) -

156 Prepayments (Account 165) A B

(Prepayments exclude Prepaid Pension Assets) Year Balance

157 December 111.57.d - -

158 January company records - -

159 February company records - -

160 March company records - -

161 April company records - -

162 May company records - -

163 June company records - -

164 July company records - -

165 August company records - -

166 September company records - -

167 October company records - -

168 November company records - -

169 December 111.57.c - -

170 Prepayments (sum lines 157-169) /13 -

Reserves

170a (b) (c) (d) (e) (f) (g) (h)

Enter 1 if NOT in a Enter the percentage

trust or reserved Enter 1 if the accrual accountpaid for by customers, 1

account, enter zero is included in the formula less the percent

(0) if included in a rate, enter (0) if O if the associated with an Amount Allocated,

trust or reserved accrual account is NOT offsetting liability on the Allocation (Plant or col. c x col. d x col.

Amount account included in the formula rate balance sheet Labor Allocator) 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

Transmission

Form 1 Amount Related Other Details\*

Directly Assigned A&G (A) (B) C (Col A-Col B)

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

Weighting 1

173 SIT=State Income Tax Rate or Composite 0.0710 0.07

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)

Safety Related and Education and Out Reach Cost Support

Safety Related,

Education, Siting &

Form 1 Amount Outreach Related Other Details

Directly Assigned A&G (A) (B) C (Col A-Col B)

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

Transmission plant

included in OATT

Excluded Ancillary Services

Transmission and not otherwise

Facilities excluded Description of the Facilities

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities

175 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 Servic

Add more lines if necessary

Materials & Supplies

Stores Expense Transmission Materials &

Undistributed Supplies Total

Note: for the projection, the prior year's actual balances will be used p227.16 p227.8

Form No.1 page (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 -

PBOPs

Details

Calculation of PBOP Expenses

(a) (b)

190 Total

191 Total PBOP expenses (Note A) $0.00

192 Labor dollars (total labor under PBOP Plan, Note A) $0.00

193 Cost per labor dollar (line 191 / line 192) -

194 labor expensed (labor not capitalized) in current year, 354.28.b. -

195 PBOP Expense for current year (line 193 \* line 194) -

196 PBOP amount included in Company's O&M and A&G expenses included in FERC Account Nos. 500-935

197 PBOP Adjustment (line 195 - line 196) -

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

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

Attachment 3 - Cost Support

COST OF CAPITAL NextEra Energy Transmission New York, Inc.

Form No.1

Line No. Description 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 - - - - - - - - - - - - - -

202 Less Acct 222 Reacquired Debt 112.19 c, d enter negative - - - - - - - - - - - - - -

203 Total Long Term Debt Sum Lines 199 - 202 - - - - - - - - - - - - - -

204

205 Preferred Stock (1) 112.3.c,d - - - - - - - - - - - - - -

206

207 Common Equity- Per Books 112.16.c,d - - - - - - - - - - - - - -

208 Less Acct 204 Preferred Stock 112.3.c,d - - - - - - - - - - - - - -

209 Less Acct 219 Accum Other Compre. Income 112.15.c,d - - - - - - - - - - - - - -

Less Acct 216.1 Unappropriated Undistributed Subsidiary

210 Earnings 112.12.c,d - - - - - - - - - - - - - -

211 Adjusted Common Equity Ln 207 - 208 - 209 - 210 - - - - - - - - - - - - - -

212

213 Total (Line 203 plus Line 205 plus Line 211) - - - - - - - - - - - - - -

214

215 Cost of Debt (3)

216 Acct 427 Interest on Long Term Debt 117.62.c -

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 -

Acct 430 Interest on Debt to Assoc. Companies (LTD portion

219 only) (2) 117.67.c -

220 Less: Acct 429 Amort of Premium on Debt 117.65.c enter negative -

221 Less: Acct 429.1 Amort of Gain on Reacquired Debt 117.66.c enter negative -

222 Total Interest Expense Sum Lines 216 - 221 -

223

224 Average Cost of Debt (Line 222, col. n / Line 203, col. n) 0.00%

225

226 Cost of Preferred Stock

227 Preferred Stock Dividends 118.29.c

228

229 Average Cost of Preferred Stock (Line 227, col. n / Line 205, col. n) -

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

Rate Formula Template
Project Worksheet

Attachment 4 For the 12 months ended 12/31/2021

Utilizing Appendix A Data

The calculations below calculate that additional revenue requirement for 100 basis points of ROE and 1 percent change in the equity component of the capital structure.

These amounts are then used to valuate 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 -

2 BASE RETURN CALCULATION:

$ % Cost Weighted

3 Long Term Debt (Appendix A, Line 91) - - - -

4 Preferred Stock (Appendix A, Line 92) - - - -

5 Common Stock (Appendix A, Line 93) - - 9.65% -

6 Total (sum lines 3-5) - -

7 Return multiplied by Rate Base (line 1 \* line 6) -

8 INCOME TAXES

9 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 61) -

10 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

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 from line 9) -

14 Amortized Investment Tax Credit (266.8f) (enter negative) -

15 (Excess)/Deficient Deferred Income Taxes (Attach 9, lines 2 & 3, column (b))(Appendix A, note Q) -

16 Permanent Differences, including AFUDC Equity (Attach 9, line 1, column (b))(Appendix A, note R) -

17 Income Tax Calculation (line 10 \* line 7) -

18 ITC adjustment (line 13 \* line 14) - NP - -

19 (Excess)/Deficient Deferred Income Tax Adjustment (line 13 \* line 15) - NP - -

20 Tax Effect of Permanent Differences Tax Adjustment (line 13 \* line 16) - NP - -

21 Total Income Taxes (Sum lines 18 to 20) - -

22 Base Return and Income Taxes Sum lines 7 and 21 -

23 Rate Base Line 1 -

24 Return and Income Taxes at Base ROE Line 22 / line 23 -

100 Basis Point Incentive ROE and Income Taxes Carrying Charge Attachment 4

Result

25 Rate Base -

26 100 Basis Point Incentive Return impact on

$ % Cost Weighted

27 Long Term Debt (line 3) - - - -

28 Preferred Stock (line 4) - - - -

29 Common Stock (line 5 plus 100 basis points) - - 10.65% -

30 Total (sum lines 24-26) - -

31 100 Basis Point Incentive Return multiplied by Rate Base (line 22 \* line 27) -

32 INCOME TAXES

33 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 61) -

34 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

35 where WCLTD=(line 27) and R= (line 30)

36 and FIT, SIT & p are as given in footnote F on Appendix A.

37 1 / (1 - T) = (T from line 33) -

38 Amortized Investment Tax Credit (line 14) -

39 (Excess)/Deficient Deferred Income Taxes (line 15)(Appendix A, note Q) -

40 Permanent Differences, including AFUDC Equity (line 16)(Appendix A, note R) -

41 Income Tax Calculation (line 34 \* line 31) -

42 ITC adjustment (line 37 \* line 38) - NP - -

43 (Excess)/Deficient Deferred Income Tax Adjustment (line 37 \* line 39) - NP - -

44 Tax Effect of Permanent Differences Tax Adjustment (line 37 \* line 40) - NP - -

43 Total Income Taxes (Sum lines 42 to 44) - -

44 Return and Income Taxes with 100 basis point increase in ROE Sum lines 31 and 43 -

45 Rate Base Line 25 -

46 Return and Income Taxes with 100 basis point increase in ROE Line 44 / line 45 -

47 Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive Line 46 - Line 24 -

Effect of 1% Increase in the Equity Ratio

Results

48 Rate Base -

49 100 Basis Point Incentive Return

% Cost Weighted

50 Long Term Debt (line 3 minus 1% in equity ratio) 0.99 0.00% 0.00%

51 Preferred Stock (line 4) - 0.00% 0.00%

52 Common Stock (line 5 plus 1% in equity ratio)) 0.01 9.65% 0.10%

53 Total (sum lines 46-48) 0.10%

54 Line 53 x line 48 -

55 INCOME TAXES

56 T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT \* FIT \* p)} = (Appendix A, line 61) -

57 CIT=(T/1-T) \* (1-(WCLTD/R)) = -

58 where WCLTD=(line 50) and R= (line 53)

59 and FIT, SIT & p are as given in footnote F on Appendix A.

60 1 / (1 - T) = (T from line 56) -

61 Amortized Investment Tax Credit (line 14) -

62 (Excess)/Deficient Deferred Income Taxes (line 15)(Appendix A, note Q) -

63 Permanent Differences, including AFUDC Equity (line 16)(Appendix A, note R) -

64 Income Tax Calculation (line 57 \* line 54) -

65 ITC adjustment (line 60 \* line 61) - NP - -

66 (Excess)/Deficient Deferred Income Tax Adjustment (line 60 \* line 62) - NP - -

67 Tax Effect of Permanent Differences Tax Adjustment (line 60 \* line 63) - NP - -

68 Total Income Taxes (Sum lines 65 to 67) - -

69 Return and Income Taxes with 1% Increase in the Equity Ratio Sum lines 54 and 68 -

70 Rate Base Line 48 -

71 Return and Income Taxes with 1% Increase in the Equity Ratio Line 69 / line 70 -

72 Difference between Base ROE and 1% Increase in the Equity Ratio Line 71 - Line 24 -

Attachment 4

73 Revenue Requirement per project including incentives

74 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) -

75 Base Carrying Charge Line 103 Appendix A -

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)

ROE ROE Base Equity % in Capital Impact of Equity

Authorized by (From Incentive % Structure (% above Component of Capital Expense O&M, Taxes Other Competitive Bid Total Revenues

FERC (Note Appendix A, Authorized by Col (e) / .01 x Incentive $ (Col base %, -% below baseStructure(Col (b) x (i) xBase Return and Tax (Line 68 x Gross Plant In Allocator (line than Income Depreciation/Amort Concession (Col. (h) + (j) + (k)

Line Description Net Investment (Note A) D) line 94) FERC Line 43 Col (f) (b) x Col (g) %)(1 equals 1%) Line 65 Col (b) Service (Note B) 67) (Col. (l) x Col. (n) ization Expense (Note C) +(n) +(o) -(p))

69 - - - 9.65% - - - - - - - - - - - -

69a - - - 9.65% - - - - - - - - - -

69b 9.65% - - - - - - - - -

69c - 9.65% - - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

… 9.65% - - - - - - - -

9.65% - - - - - - -

70 Total $0.00 - - - $0 - - - -

71 Check Sum Appendix A Line 3 -

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 workpaper that will be provided as supporting documentation

for each Annual Update and will be zero or a reduction to the revenue requirement. The amount in Column (p) above equals the amount by which the annual revenue requirement is reduced from the ceiling rat 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.E mpire Third Party Costs are costs that result from: (i) NYISO

modifications or further NYISO requirements, including interconnection costs and upgrades resulting from the NYISO

interconnection study process; or (ii) real estate-related costs incurred in any lease arrangements or purchases related to the acquisition
of rights-of-way or access to rights-of-way or purchases of rights to access utility facilities; (iii) all 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. Project Development Costsare costs incurred for the Empire State Line Project
prior to the selection of one or more transmission developer(s) by the NYISO Board of Directors and are not included in the Capital
Cost Bid submitted to the NYISO, and are not subject to the Cost Cap or Cost Containment Mechanism, are to be included in
Construction Work in Progress (“CWIP”) in accordance with the FERC Uniform System of Accounts, and are recoverable in the
formula rate. The Cost Cap is the sum of the following: (A) the Capital Cost Bid, defined as the amount submitted by NEET NY in
response to the NYISO's solicitation on the Western New York Public Policy Transmission Need, but excluding Empire Third Party
Costs; (B) contingency of 18% will be applied to the Capital Cost Bid; (C) the sum of the Capital Cost Bid and the contingency of
18%, multiplied by an inflation factor of 2.0% per year for the period of time from the submission in response to the NYISO’s
Solicitation to the date that is one year prior to the Commercial Operation Date; and (D) Allowance for Funds Used During
Construction.

Empire State Line Project - Cost Containment Mechanism Docket Nos. ER16-2719, ER18-125 Pursuant to the settlement agreement approved in Docket No. ER16-2719, 20% of any prudently incurred project costs above the

Cost Cap that are subject to the Cost Containment Mechanism will not earn an equity return, but NEET NY will be allowed to

recover the associated depreciation and debt cost. In addition, 80% of any prudently incurred costs above the Cost Cap that are subje 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

Empire State Line Project - Additional ROE Adder for Certain Costs Below the Cost Cap Docket Nos. ER16-2719, ER18-125

Table A 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.

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

Actual Costs Below Adjusted ROE Adder

Cost Cap

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

A B C D E F G

Net

Adjusted Under/(Over) Interest Total True-Up

Project Net Revenue Collection Income Adjustment

Identification Project Name Requirement1 Revenue Received2 (C-D) (Expense) (E + F)

2 - - - - -

2a - - - - -

2b - - - - -

2c - - - - -

2d - - - - -

- - - - -

3 Total - - - - -

Note A

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

Quarterly Interest Rate

4 Interest Rate: Quarter Year under Section 35.19(a)

5 1st Qtr. - -

6 2nd Qtr - -

7 3rd Qtr - -

8 4th Qtr - -

9 1st Qtr - -

10 2nd Qtr - -

11 3rd Qtr - -

12 Sum lines 5-11 -

13 Avg. Monthly FERC Rate Line 12 divided by 7 -

come Taxes (ADIT) Average Worksheet (Projection

NextEra Energy Transmission New York, Inc.

Projection for the 12 Months Ended 12/31/\_\_\_\_

A B C D E

(Sum Col. B, C & D)

Ln Item Transmission Related Plant Related Labor Related Total

1 ADIT-282 (enter negative) - - - Line 12

2 ADIT-283 (enter negative) - - - Line 15

3 ADIT-190 - - - Line 23

4 Subtotal - - - Sum of Lines 1-3

5 Wages & Salary Allocator (sum lines 1-3 for each column) - Appendix A, line 88

6 Net Plant Allocator - Appendix A, line 22

7 Total Plant Allocator 1.00 100%

8 Projected ADIT Total - - - - Enter as negative Appendix A, page 2, line 24

(a) (b) (c) (d) (e) (f) (g)

Beginning Balance & Monthly Changes Month Year Balance Transmission Plant Related Labor Related

Related

ADIT-282

9 Actual Balance-BOY (Attach 6c, Line 30) December - - - - -

10 Actual Balance-EOY (Attach 6d, Line 30) December - - - - -

11 Prorated EOY Balance (Attach 6b, Line 14) December - - - - -

12 ADIT 282 (Line 11) - - - -

ADIT-283

13 Actual Balance-BOY (Attach 6c, Line 44) December - - - - -

14 Actual Balance-EOY (Attach 6d, Line 44) December - - - - -

15 ADIT 283 ((Line 13 + Line 4)/2) - - - -

ADIT-190

16 Actual Balance-BOY (Attach 6c, Line 18) December - - - - -

17 Less Actual Balance-BOY-non Prorated items (Line 21 less Line 23) December - - - - -

18 Actual Balance-BOY-Prorated items (Attach 6c, Line 14) December - - - - -

19 Actual Balance-EOY (Attach 6d, Line 18) December - - - - -

20 Less Actual Balance-EOY-non Prorated items (Line 24 less Line 26) December - - - - -

21 Actual Balance-EOY Prorated (Attach 6d, Line 30) December - - - - -

22 Prorated EOY Balance (Attach 6b, Line 42) December - - - - -

23 ADIT 190 ((Line 22 + Line 25)/2) + Line 27 - - - -

Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (Projection)

NextEra Energy Transmission New York, Inc.

Projection for the 12 Months Ended 12/31/\_\_\_\_

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k)

Beginning Balance & Monthly Changes Month Year Weighting for Beginning Balance/ Transmission Transmission Plant Related Plant Proration Labor Labor Proration

Projection Monthly Increment Proration (d) x (h) Related (d) x (j)

(d) x (f)

ADIT-282-Proration-Note A

1 Balance (Attach 6c, Line 30) December 2015 100.00% - - - - - - -

2 Increment January 2016 91.78% - - - - - - -

3 Increment February 2016 84.11% - - - - - - -

4 Increment March 2016 75.62% - - - - - - -

5 Increment April 2016 67.40% - - - - - - -

6 Increment May 2016 58.90% - - - - - - -

7 Increment June 2016 50.68% - - - - - - -

8 Increment July 2016 42.19% - - - - - - -

9 Increment August 2016 33.70% - - - - - - -

10 Increment September 2016 25.48% - - - - - - -

11 Increment October 2016 16.99% - - - - - - -

12 Increment November 2016 8.77% - - - - - - -

13 Increment December 2016 0.27% - - - - - - -

14 ADIT 282-Prorated EOY Balance - - - - - - -

ADIT-283-Proration-Note B

15 Balance (Attach 6c, Line 44) December - 100.00% - - - - - - -

16 Increment January - 91.78% - - - - - - -

17 Increment February - 84.11% - - - - - - -

18 Increment March - 75.62% - - - - - - -

19 Increment April - 67.40% - - - - - - -

20 Increment May - 58.90% - - - - - - -

21 Increment June - 50.68% - - - - - - -

22 Increment July - 42.19% - - - - - - -

23 Increment August - 33.70% - - - - - - -

24 Increment September - 25.48% - - - - - - -

25 Increment October - 16.99% - - - - - - -

26 Increment November - 8.77% - - - - - - -

27 Increment December - 0.27% - - - - - - -

28 ADIT 283-Prorated EOY Balance - - - - - - -

ADIT-190-Proration-Note C

29 Balance (Attach 6c, Line 18) December - 100.00% - - - - - - -

30 Increment January - 91.78% - - - - - - -

31 Increment February - 84.11% - - - - - - -

32 Increment March - 75.62% - - - - - - -

33 Increment April - 67.40% - - - - - - -

34 Increment May - 58.90% - - - - - - -

35 Increment June - 50.68% - - - - - - -

36 Increment July - 42.19% - - - - - - -

37 Increment August - 33.70% - - - - - - -

38 Increment September - 25.48% - - - - - - -

39 Increment October - 16.99% - - - - - - -

40 Increment November - 8.77% - - - - - - -

41 Increment December - 0.27% - - - - - - -

42 ADIT 190-Prorated EOY Balance - - - - - - -

Note 1 Uses a 365 day calendar year.

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

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.
C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.

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

Beginning of Year

Transmission

Ln Item Related Plant Related Labor Related

1 ADIT-282 - - - Line 30

2 ADIT-283 - - - Line 44

3 ADIT-190 - - - Line 18

4 Subtotal - - - Sum of Lines 1-4

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

shown in a separate row for each project.

A B C D E F G

Gas, Prod or Other Transmission

ADIT-190 Total Related Related Plant Related Labor Related Justification

5
6
7
8
9

10
11
12
13

14NOL Carryforward Amount subject to Proration

15Subtotal - p234.b - - - - -

16Less FASB 109 Above if not separately removed

17Less FASB 106 Above if not separately removed

18Total - - - - -

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

Gas, Prod or Other Transmission

ADIT- 282 Total Related Related Plant Related Labor Related Justification

19
20
21
22
23
24
25

26Depreciation Items Amount subject to Proration

27Subtotal - p274.b - - - - -

28Less FASB 109 Above if not separately removed

29Less FASB 106 Above if not separately removed

30Total - - - - -

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

Gas, Prod or Other Transmission

ADIT- 283 Total Related Related Plant Related Labor Related Justification

31
32
33
34
35
36
37
38
39

40Depreciation Items Amount subject to Proration

41Subtotal - p276.b - - - - -

42Less FASB 109 Above if not separately removed

43Less FASB 106 Above if not separately removed

44Total - - - -

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)
 For the 12 Months Ended 12/31/\_\_\_\_

End of Year

Transmission

Ln Item Related Plant Related Labor Related

1 ADIT- 282 - - - Line 30

2 ADIT-283 - - - Line 44

3 ADIT-190 - - - Line 18

4 Subtotal - - - Sum of Lines 1-4

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

will be shown in a separate row for each project.

A B C D E F G

Gas, Prod or Other Transmission

ADIT-190 Total Related Related Plant Related Labor Related Justification

5
6
7
8
9

10
11
12
13

14NOL Carryforward Amount subject to Proration

15Subtotal - p234.c - - - - -

16Less FASB 109 Above if not separately removed

17Less FASB 106 Above if not separately removed

18Total - - - - -

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

Gas, Prod or Other Transmission

ADIT-282 Total Related Related Plant Related Labor Related Justification

19
20
21
22
23
24
25

26Depreciation Items Amount subject to Proration

27Subtotal - p275.k - - - - -

28Less FASB 109 Above if not separately removed

29Less FASB 106 Above if not separately removed

30Total - - - - -

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

Gas, Prod or Other Transmission

ADIT-283 Total Related Related Plant Related Labor Related Justification

31
32
33
34
35
36
37
38
39

40Depreciation Items Amount subject to Proration

41Subtotal - p277.k - - - - -

42Less FASB 109 Above if not separately removed

43Less FASB 106 Above if not separately removed

44Total - - - - -

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.

come Taxes (ADIT) Average Worksheet (True-Up)

NextEra Energy Transmission New York, Inc.

For the 12 Months Ended 12/31/\_\_\_\_

A B C D E

(Sum Col. B, C & D)

Total Plant & Labor

Ln Item Transmission Related Plant Related Labor Related Related

1 ADIT-282 - - - Line 12

2 ADIT-283 - - - Line 15

3 ADIT-190 - - - Line 23

4 Subtotal - - - Sum of Lines 1-3

5 Wages & Salary Allocator - Appendix A, line 88

6 Net Plant Allocator - Appendix A, line 22

7 Total Plant Allocator 1.00 100%

8 ADIT Total - - - - Enter as negative Appendix A, page 2, line 24

(a) (b) (c) (d) (e) (f) (g)

Beginning Balance & Monthly Changes Month Year Balance Transmission Plant Related Labor Related

Related

ADIT-282

9 Actual Balance-BOY (Attach 6c, Line 30) December - - - - -

10 Actual Balance-EOY (Attach 6d, Line 30) December - - - - -

11 Prorated EOY Balance (Attach 6f, Line 14) - - - -

12 ADIT 282 (Line 11) - - - -

ADIT-283

13 Actual Balance-BOY (Attach 6c, Line 44) December - - - - -

14 Actual Balance-EOY (Attach 6d, Line 44) December - - - - -

15 ADIT 283 ((Line 13 + Line 14)/2) - - - -

ADIT-190

16 Actual Balance-BOY (Attach 6c, Line 18) December - - - - -

17 Less Actual Balance-BOY-non Prorated items (Line 21 less Line 23) December - - - - -

18 Actual Balance-BOY-Prorated items (Attach 6c, Line 14) December - - - - -

19 Actual Balance-EOY (Attach 6d, Line 18) December - - - - -

20 Less Actual Balance-EOY-non Prorated items (Line 24 less Line 26) December - - - - -

21 Actual Balance-EOY Prorated (Attach 6d, Line 30) December - - - - -

22 Prorated EOY Balance (Attach 6b, Line 42) - - - -

23 ADIT 190 ((Line 22 + Line 25)/2) + Line 27 - - - -

Attachment 6f - Accumulated Deferred Income Taxes (ADIT) Proration Worksheet (True-up)

NextEra Energy Transmission New York, Inc.

For the 12 Months Ended 12/31/\_\_\_\_\_\_

Transmission

(a) (b) (c) (d) (e) (f) (g) (f) (g) (h) (i) (j) (k)

Beginning Balance & Monthly Changes Month Year Weighting for Monthly Proration Prorated Actual Monthly Difference Partially prorate Partially prorate Partially prorate Partially prorated

Projection Increment (d) x (e) Projected Activity between actual activity actual activity actual activity actual balance

Balance projected and above Monthly below Monthly below Monthly

(Cumulative actual activity projection projection but projection and is

Sum of f) increases ADIT a reduction to

ADIT

ADIT-282-Proration-Note A

1 Balance (Attach 6c, Line 30) December - 100.00% - -

2 Increment January - 91.78% - - - - - - - - -

3 Increment February - 84.11% - - - - - - - - -

4 Increment March - 75.62% - - - - - - - - -

5 Increment April - 67.40% - - - - - - - - -

6 Increment May - 58.90% - - - - - - - - -

7 Increment June - 50.68% - - - - - - - - -

8 Increment July - 42.19% - - - - - - - - -

9 Increment August - 33.70% - - - - - - - - -

10 Increment September - 25.48% - - - - - - - - -

11 Increment October - 16.99% - - - - - - - - -

12 Increment November - 8.77% - - - - - - - - -

13 Increment December - 0.27% - - - - - - - - -

14 ADIT 282-Prorated EOY Balance - - - - - - - -

ADIT-283-Proration-Note B

15 Balance (Attach 6c, Line 44) December - 100.00% -

16 Increment January - 91.78% - - - - - - - - -

17 Increment February - 84.11% - - - - - - - - -

18 Increment March - 75.62% - - - - - - - - -

19 Increment April - 67.40% - - - - - - - - -

20 Increment May - 58.90% - - - - - - - - -

21 Increment June - 50.68% - - - - - - - - -

22 Increment July - 42.19% - - - - - - - - -

23 Increment August - 33.70% - - - - - - - - -

24 Increment September - 25.48% - - - - - - - - -

25 Increment October - 16.99% - - - - - - - - -

26 Increment November - 8.77% - - - - - - - - -

27 Increment December - 0.27% - - - - - - - - -

28 ADIT 283-Prorated EOY Balance - - - - - - - -

ADIT-190-Proration-Note C

29 Balance (Attach 6c, Line 18) December - 100.00% -

30 Increment January - 91.78% - - - - - - - - -

31 Increment February - 84.11% - - - - - - - - -

32 Increment March - 75.62% - - - - - - - - -

33 Increment April - 67.40% - - - - - - - - -

34 Increment May - 58.90% - - - - - - - - -

35 Increment June - 50.68% - - - - - - - - -

36 Increment July - 42.19% - - - - - - - - -

37 Increment August - 33.70% - - - - - - - - -

38 Increment September - 25.48% - - - - - - - - -

39 Increment October - 16.99% - - - - - - - - -

40 Increment November - 8.77% - - - - - - - - -

41 Increment December - 0.27% - - - - - - - - -

42 ADIT 190-Prorated EOY Balance - - - - - - - -

Note 1 Uses a 365 day calendar year.

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

A Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration. B Only amounts in ADIT-283 relating to Depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.
C Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.

Plant Related Labor Related

(e) (f) (g) (f) (g) (h) (i) (j) (k) (e) (f) (g) (f) (g) (h) (i) (j) (k)

Monthly Proration Prorated Actual Monthly Difference Partially prorate Partially prorate Partially prorate Partially prorated Monthly Proration Prorated Actual Monthly Difference Partially prorate Partially prorate Partially prorate Partially prorated

Increment (d) x (e) Projected Activity between actual activity actual activity actual activity actual balance Increment (d) x (e) Projected Activity between actual activity actual activity actual activity actual balance

Balance projected and above Monthly below Monthly below Monthly Balance projected and above Monthly below Monthly below Monthly

(Cumulative actual activity projection projection but projection and is (Cumulative actual activity projection projection but projection and is

Sum of f) increases ADIT a reduction to Sum of f) increases ADIT a reduction to

ADIT ADIT

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

Attachment 7 - Depreciation and Amortization Rates

NextEra Energy Transmission New York, Inc.

Line Account Number FERC Account Rate (Annual)Percent

TRANSMISSION PLANT

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

GENERAL PLANT

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

INTANGIBLE PLANT

1 301 Organization 1.85

2 302 Intangible 1.85

3 303 Miscellaneous Intangible Plant

4 5 Year Property 20.00

5 7 Year Property 14.29

6 10 Year Property 10.00

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% ÷ deprecation rate = 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.

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

Attachment 8- Workpapers

NextEra Energy Transmission New York, Inc.

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

Amort Exp in Avg Unamortized

Recovery Current Amort % Allocated to Formula Balance % Approved Allocated to Rate Base

Amnt Recovery Period Monthly Amort Amort Periods Expense (d) Formula Rate Rate\*\* Sum (i) through for Rate Base Formula Rate Balance (v)

No. Project Name Approved \* Months \* Exp (b) / (c) this year x (e) \* (f) x (g) 2015 2016 2016 2016 2016 2016 2016 2016 2016 2016 2016 2016 2016 (u) / 13 \* (from (g)) 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)

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

Recovery Current Amort % Allocated to Amort Exp in Balance % Approved Allocated to Rate Base

Amnt Recovery Period Monthly Amort Amort Periods Expense (d) Formula Rate Formula Rate Sum (i) through for Rate Base Formula Rate Balance (v)

No. Project Name Approved \* Months \* Exp (b) / (c) this year x (e) \* (f) x (g) 2014 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 (u) / 13 \* (from (g)) 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)

Land Held for 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

Subaccount Future Use and Columns (d)

No. No. Item Name Estimated Date 2014 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 2015 Through (p)

5a -

5b -

5c -

… -

… -

… -

… -

… -

… -

5x -

6 Total LHFU in rate base (sum lines 5a-5x): -

CWIP in Rate Base

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u)

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

Construction Start Estimated in- Approval Doc. Avg (f) through % approved Rate Base

No. Project Name job ID Date service date No. 2015 2016 2016 2016 2106 2016 2016 2016 2016 2016 2016 2016 2016 (r) for recovery Amnt (s) x (t)

7a - 0.0% -

7b - 0.0% -

7c - 0.0% -

- 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

Structures and Overhead Underground

Structures and Improvements - Station Towers and Poles and Conductor and Underground Conductor and Roads and

Land Rights Improvements Equipment Equipment Fixtures Fixtures Devices Conduit Devices Trails Total

9a -

9b -

9c -

… -

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-

-

-

9x -

10 Total(sum lines 9a-9x) -

Intangible Plant Detail

Item Description Source Service Life Amount

11a Company Records

11b Company Records

11c Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

… Company Records

Company Records

Company Records

Company Records

11x Company Records

12 Total(sum lines 11a-11x) ties to p207.5.g -

6.10.9.2.1NextEra Energy Transmission New York, Inc. Formula Rate Template Attachment 9 - Income Tax Adjustment

Income Tax Adjustments

Line (a) Source Note (b)

December 31, 2021

1 Total Tax adjustment for Permanent Differences (Appendix A, Note Q) Sum of Line 1 sub-items Input to Appendix A, page 3, line 68 and Attachment 4, line 16

1a Tax adjustment for AFUDC Equity (Appendix A, Note R) -

1b Tax Adjustment for Meals & Entertainment (Appendix A, Note R) -

1c -

2 Amortized Excess Deferred Taxes (enter negative) (Appendix A, note Q) (Note 1) - Input to Appendix A, page 3, line 67

3 Amortized Deficient Deferred Taxes (Appendix A, note Q) (Note 1) - Input to Appendix A, page 3, line 67

Notes:

1 Upon enactment of changes in tax law, income tax rates (including changes in apportionment) and other actions taken by a taxing authority, deferred taxes are re-measured and adjusted in the

Company's books of account, resulting in excess or deficient accumulated deferred taxes. Such excess or deficient deferred taxes attributed to the transmission function will be based upon tax
records and calculated in the calendar year in which the excess or deficient amount was measured and recorded for financial reporting purposes. Amortization shall be over the estimated useful
life of the underlying assets.