

Attachment A

Rate Formula Template	Projected Annual	Transmission Revenue Requirement
Utilizing FERC Form 1 Data		For the 12 months ended 12/31/
NextEra Energy Transmission New York, Inc.		

Appendix A	Main body of the Formula Rate
Attachment 1	Detail of the Revenue Credits
Attachment 2	Monthly Plant and Accumulated Depreciation balances
Attachment 3	Cost Support Detail
Attachment 4	Calculations showing the revenue requirement by Investment, including any Incentives,
Attachment 5	True-Up calculations
Attachment 6a-6e	Detail of the Accumulated Deferred Income Tax Balances
Attachment 7	Depreciation Rates
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Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data
NextEra Energy Transmission New York, Inc.

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Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 25 26)	12 months	\$-
2	REVENUE CREDITS			
	Total Revenue Credits	Attachment 1, line 6	Total 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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NextEra Energy Transmission New York, Inc.

Line No.	(1)	(2)	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (Col 3 times Col 4)
	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 line 7=0, GP=0)	-	GP=	-
	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
11	Production	(Attach 2, line 151)	-	NA	-
12	Transmission	(Attach 2, line 91)	-	TP	-
13	Distribution	(Attach 2, line 106)	-	NA	-
14	General & Intangible	(Attach 2, lines 121 + 136)	-	W/S	-
15	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		-		-
	NET PLANT IN SERVICE				
16	Production	(line 6- line 12)	-		-
17	Transmission	(line 7- line 13)	-		-
18	Distribution	(line 8- line 14)	-		-
19	General & Intangible	(line 9- line 15)	-		-
20	TOTAL NET PLANT (sum lines 16-20)	(If line 19=0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	-	NP=	-
	ADJUSTMENTS TO RATE BASE (Note A)				
21	ADIT	(Attach 6a proj., line 8, Column E or Attach 6e True-up - lit	-	TP	-
22	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	-
23	CWIP	(Attach 8, line 8, col.u)	-	DA	1.0000
24	Unamortized portion of lumpsum lease payment	(Note P)	-	DA	1.0000
25	Unfunded Reserves (enter negative)	(Attach 3, line 170a, col. h) (Note O)	-	DA	1.0000
26	Unamortized Regulatory Assets	(Attach 8, line 2, col. y) (Note L)	-	DA	1.0000
27	Unamortized Abandoned Plant	(Attach 8, line 4, col. y) (Note K)	-	DA	1.0000
28	TOTAL ADJUSTMENTS (sum lines 24-29)		-		-
	LAND HELD FOR FUTURE USE				
29	LAND HELD FOR FUTURE USE	(Attach 8, line 6, column q)	-	TP	-
	WORKING CAPITAL (Note C)				
30	CWC	(1/8 * (Line 45 less Line 44b)	-		-
31	Materials & Supplies (Note B)	(Attach 3, line 169, column C)	-	TP	-
32	Prepayments (Account 165 - Note C)	(Attach 3, line 170, column B)	-	GP	-
33	TOTAL WORKING CAPITAL (sum lines 30-32)		-		-
34	RATE BASE (sum lines 22, 30, 31, & 36)				

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(1)		(2)	NextEra Energy Transmission New York, Inc.	(3)	(4)	(5)
		Source	Company Total	Allocator	Transmission (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...j (enter FN1 line #)	-	W/S	-	-
54	Highway and vehicle	263...i (enter FN1 line #)	-	W/S	-	-
55	PLANT RELATED					
56	Property	263...j (enter FN1 line #)	-	GP	-	-
57	Gross Receipts	263...i (enter FN1 line #)	-	NA	-	-
58	Other	263...j (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 $WCLTD = (line 62 - 60)$ and $R = (line 65 - 60)$					
64	and $FIT, SIT, p, \& n$ are as given in footnote F.					
65	$1 / (1 - T) = (T \text{ from line 61})$		-			
66	Amortized Investment Tax Credit (Attachment 4, line 14)		-			
67	(Excess)/Deficient Deferred Income Taxes (Note G)	(Attach 5, lines 2 & 3, column (b))	-			
68	Permanent Differences, including AP/IDC Equity (Note R)	(Attach 5, line 1, column (b))	-			
69	Income Tax Calculation	(line 67 + line 75)	-			
70	ITC adjustment	(line 65 + line 66)	-	NP	-	-
71	Excess/Deficient Deferred Income Tax Adjustment	(line 69 + 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)	-			
62	Permanent Differences Tax Adjustment	(Attach 3, line 172a + line 65a)	-	NP	-	-
66	Income Tax Calculation = line 62 + line 72		-			
69	ITC adjustment = line 65 + line 66		-	NP	-	-
72	Total Income Taxes	(Sum lines 62 to 69)	-			
74	RETURN					
75	[Rate Base (line 37) * Rate of Return (line 95 98)]		-	NA	-	-
76	Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 74 73, 75)		-			
77	Incentive Return and Income Tax and Competitive Bid Concessions for Project (Attach 4, line 64, 70, cols. h, j & less p)		-	DA	1.0000	-
78	Total Revenue Requirement (sum lines 74 76 & 74 77)		-			

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

TRANSMISSION PLANT INCLUDED IN ISO RATES

22 80	Total transmission plant (line 7, column 1)	-
28 81	Less transmission plant excluded from ISO rates (Note H)	-
29 82	Less transmission plant included in OATT Ancillary Services (Note H)	-
80 83	Transmission plant included in ISO rates (line 22 80 less lines 28 81 & 29 82)	-
84 84	Percentage of transmission plant included in ISO Rates (line 80 83 divided by line 23 80) (if line 23 80 equal zero, enter 1)	TP= -

84 85	WAGES & SALARY ALLOCATOR (W&S) (Note I)					
84 86		Form 1 Reference	\$	TP	Allocation	
84 87	Production	354.20.b	-	-	-	
84 88	Transmission	354.21.b	-	-	-	
84 89	Distribution	354.23.b	-	-	-	
84 90	Other	354.24,25,26.b	-	-	-	
88 91	Total (sum lines 84-87 90) (TP equals 1 if there are no wages & salaries)	-	-	-	=	W&S Allocator (\$ / Allocation) = WS

89 92	RETURN (R) (Note J)					
90 93			\$	%	Cost	Weighted
91 94			-	-	-	=WCLTD
92 95	Long Term Debt (Attach 3, lines 249 & 270) (Note G)		-	-	-	-
93 96	Preferred Stock (Attachment 3, lines 251 & 273)		-	-	9.65%	-
94 97	Common Stock (Attachment 3, line 257)		-	-	-	-
95 98	Total (sum lines 92-94 95-97)		-	-	-	=R

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments
Source of Total Column

	(a) Non-Incentive	(b) Incentive	(c) Total
96 99	Net Transmission Plant in Service (Line 19 and Transmission CIACs)	-	-
97 100	CWIP in Rate Base (Line 26)	-	-
98 101	Unamortized Abandoned Plan (Line 29)	-	-
99 102	Project Specific Regulatory Assets (Line 28)	-	-
100 103	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments (Lines 69 & 71)	-	-
101 104	Return and Taxes	-	-
102 105	Total Revenue Credits	-	-
103 106	Base Carrying Charge (used in Attach 4, Line 65 (Line 100 - Line 101) / Line 95	-	-

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

NextEra Energy Transmission New York, Inc.

is ended 12/31/

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 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-leaf 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 40% 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
- H Removes dollar amount of transmission plant included in the development of OATT ancillary services rates and generation 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
- 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.

	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).
Q	
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 permanent differences are determined in page 3, line 68, column 3.

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.		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	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)	-			

NextEra Energy Transmission New York, Inc.

Plant in Service Worksheet

1	<u>Calculation of Transmission Plant In Service</u>	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	<u>Calculation of Distribution Plant In Service</u>	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	<u>Calculation of Intangible Plant In Service</u>	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	<u>Calculation of General Plant In Service</u>	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	<u>Calculation of Production Plant In Service</u>	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	<u>Production Plant In Service</u>	(sum lines 62-74) /13		-
76	<u>Total Plant In Service</u>	(sum lines 15, 30, 45, 60, & 75)		-

Accumulated Depreciation Worksheet

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

77	<u>Calculation of Transmission Accumulated Depreciation</u>	Source (Less ARO, see Note 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	<u>Transmission Accumulated Depreciation</u>	(sum lines 78-90) /13		-

92	<u>Calculation of Distribution Accumulated Depreciation</u>	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	<u>Calculation of Intangible Accumulated Amortization</u>	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	<u>Calculation of General Accumulated Depreciation</u>	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	<u>Calculation of Production Accumulated Depreciation</u>	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	<u>Total Accumulated Depreciation and Amortization</u>	(sum lines 91, 106, 121, 136, & 151)		-

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

				Details
Numbering continues from Attachment 2				
153	Account No. 255 (enter negative)	267.8.h	Beginning of Year End of Year	Average Balance
			- -	-
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)
			a trust or reserved account, enter zero (0) if included in a trust or reserved account	account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	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.

Regul						
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			

Safety Related and Education and Out Reach Cost Support					
Directly Assigned A&G		Form 1 Amount	Education, Sitting	Other	Details
		(A)	(B)	C (Col A-Col B)	
174	General Advertising Exp Account 930.1			-	company records
<p>Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe.</p> <p>Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues</p> <p>Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue</p> <p>Sitting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities</p> <p>Lobbying expenses are not allowed to be included in account 930.1</p>					

Excluded Plant Cost Support

Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities		Excluded	Transmission	Description of the 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 Services <u>Add more lines if necessary</u>

Materials & Supplies

			Undistributed p227.16	Materials & Supplies p227.8	Total
Note: for the projection, the prior year's actual balances will be used			(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 12		-

PBOPs

Calculation of PBOP Expenses			Details
(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 No.	-	
197	PBOP Adjustment (line 195 - line 196)	-	

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

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

COST OF CAPITAL

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

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.

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.

Results

2. BASE RETURN CALCULATION

[illegible]

Attachment 4

Return and Income Taxes with 100 basis point increase in ROE	Starts from 2.14 and 2.14	-
Rate Base	Line 200	-
Return and Income Taxes with 100 basis point increase in ROE	Line 200 + Line 205	-
Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive	Line 205 - Line 204	-

Results

Return and Income Taxes with 1% Increase in the Equity Ratio	Start Stress Δ and Δ	-
Rate Base	Line Δ	-
Return and Income Taxes with 1% Increase in the Equity Ratio	Line Δ / Δ	-
Difference between Base ROE and 1% Increase in the Equity Ratio	Line Δ - Line Δ	-

Attachment 4

74	64	Expense Allocator
75	66	Base Carrying Charge

[Appendix A, lines 45 and 59, less Appendix A, line 44b (project specific) / Gross Transmission Plant In Service Column (f). If Gross Transmission Plant is zero, then the Expense A Line 101 Appendix A

The table below breaks out the total revenue requirement on Appendix A separately for each investment. The total of Column (g) must equal the amount shown on Appendix A, Line 3.

[illegible]

Note^a

A Column (b), Net Investment includes the Net Plant In Service, unamortized regulatory assets, unamortized abandoned plant and CWIP.

B Column (I), Gross Plant in Service excludes Regulatory Assets, CWIP, and Abandoned Plant.

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.

C for each Annual Update and will be zero or a reduction to the revenue requirement. The amount in Column (n) 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 (c), 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 No. ER16-2719, ER18-1125	<p>Pursuant to the settlement agreement approved in Docket No. ER16-2719, a 100 bp ROE adder will apply to project cost estimates relating to the Cost Cap. A 100 bp ROE adder shall apply only to: (i) Unforeseeable Costs in excess of five (5) percent of the Cost Cap, Empire Third Party Costs, and Project Development Costs; Empire 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. Those Empire Third Party Costs are not included in the Capital Cost. Project Development Costs are costs incurred for the Empire State Line Project prior to the selection of one or more transmission development 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 NEEI NY in response to the NYISO's solicitation on the Western New York Public Utility Transmission Need, but excluding Empire Third Party Costs; (B) contingency of 10% will be applied to the Capital Cost Bid; (C) the sum of the Capital Cost Bid and the contingency of 10%, 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.</p>																
Empire State Line Project - Cost Containment Mechanism	Docket No. ER16-2719, ER18-1125	<p>Pursuant to the settlement agreement approved in Docket No. ER16-2719, 20% of any properly incurred project costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn an equity return, but NEEI NY will be allowed to recover the associated depreciation and debt cost. In addition, 80% of any properly incurred costs above the Cost Cap that are subject to the Cost Containment Mechanism will not earn any ROE licensee Adders on the equity portion of such costs, but NEEI NY will be allowed to earn the Base ROE, associated depreciation, and debt cost.</p>																
Empire State Line Project - Unforeseeable Costs	Docket No. ER16-2719, ER18-1125	<p>Unforeseeable Costs in an aggregate amount up to 5% of the Cost Cap shall be considered project costs that are not part of the contingency and subject to the Cost Containment Mechanism. Unforeseeable Costs 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 9.60%. NEEI NY will provide updates of Unforeseeable Costs as part of project cost updates in its annual base rate adjustment filing, including information demonstrating how such costs were determined to be Unforeseeable Costs.</p>																
Empire State Line Project - Additional ROE Adder for Certain Costs Below the Cost Cap	Docket No. ER16-2719, ER18-1125	<p>Pursuant to the settlement agreement approved in Docket No. ER16-2719, NEEI NY will utilize an additional ROE adder when the actual project costs are below the "Adjusted Cost Cap." The Adjusted Cost Cap shall be computed of the sum of the following: (i) the Capital Cost Bids for the Empire State Line Project and the AC Transmission Project, respectively; (ii) the Capital Cost Bid multiplied by 5% ("5% Adder"); (iii) 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 until the date when the project starts commercial operations; and (iv) any APD/C. NEEI 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.</p>																
Table A	Docket No. ER16-2719, ER18-1125	<table><tr><th colspan="2">Table A</th></tr><tr><th>Actual Costs Below</th><th>ROE Adder</th></tr><tr><td>0% to <=5%</td><td>0.05%</td></tr><tr><td>>5% to <=10%</td><td>0.17%</td></tr><tr><td>>10% to <=15%</td><td>0.30%</td></tr><tr><td>>15% to <=20%</td><td>0.43%</td></tr><tr><td>>20% to <=25%</td><td>0.56%</td></tr><tr><td>>25%</td><td>0.71%</td></tr></table>	Table A		Actual Costs Below	ROE Adder	0% to <=5%	0.05%	>5% to <=10%	0.17%	>10% to <=15%	0.30%	>15% to <=20%	0.43%	>20% to <=25%	0.56%	>25%	0.71%
Table A																		
Actual Costs Below	ROE Adder																	
0% to <=5%	0.05%																	
>5% to <=10%	0.17%																	
>10% to <=15%	0.30%																	
>15% to <=20%	0.43%																	
>20% to <=25%	0.56%																	
>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
	Project Identification	Project Name	Adjusted Net Revenue Requirement ^j	Revenue Received ^k	Net Under/(Over) Collection (C-D)	Interest Income (Expense)	Total True-Up Adjustment (E + F)
2			-	-	-	-	-
2a			-	-	-	-	-
2b			-	-	-	-	-
2c			-	-	-	-	-
2d			-	-	-	-	-
3	Total		-	-	-	-	-

Note A

- 1) From Attachment 4, Column (q) for the period being true-up
- 2) The "revenue received" is the total amount of revenue distributed in the True-Up Year. The amounts do not include any true-ups or prior period adjustments and reflects any Competitive Bid Concessions
3. Then Monthly Interest Rate shall be equal to the interest rate set forth below on line 13 and be applied to the amount in Column E for a period of 24 months
4. The True-Up Adjustment is applied to each project prorata based its contribution to the Revenue Requirement shown in Attachment 4

FERC Refund Interest Rate

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

Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (Projection)

NextEra Energy Transmission New York, Inc.

Projection for the 12 Months Ended 12/31/____

Ln	A Item	B Transmission	C Plant Related	D Labor	E (Sum Col. B, C & D) Total	
1	ADIT-282 (enter negative)	-	-	-	-	Line 44 12
2	ADIT-283 (enter negative)	-	-	-	-	Line 46 15
3	ADIT-190	-	-	-	-	Line 24 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) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor Related	
ADIT-282								
9	Actual Balance-BOY (Attach 6c, Line 30)	December	-	-	-	-	-	
10	Actual Balance-EOY (Attach 6d, Line 30)	December	=	-	-	-	-	
11	Balance-EOY- Prorated EOY Balance (Attach 6b, Line 14)	December	-	-	-	-	-	
12	ADIT 282-Average Total (Line 11)			-	-	-	-	
ADIT-283								
13	Actual Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-	
14	Actual Balance-EOY (Attach 6d, Line 44 less Line 40)	December	-	-	-	-	-	
14	EOY-Prorated (Attach 6b, Line 28)	December	-	-	-	-	-	
15	Balance-EOY (Lines 13+14)	December	-	-	-	-	-	
15	ADIT 283-Average Total- ((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			-	-	-	-	
17	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-	
18	EOY (Attach 6d, Line 18 less Line 14)	December	-	-	-	-	-	
19	EOY-Prorated (Attach 6b, Line 42)	December	-	-	-	-	-	
20	Balance-EOY (Lines 18+19)	December	-	-	-	-	-	
24	ADIT 190-Average Total-			-	-	-	-	

NextEra Energy Transmission New York, Inc.
Projection for the 12 Months Ended 12/31/____

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Beginning Balance/ Monthly Increment	(f) Transmission	(g) Transmission Proration (d) x (f)	(h) Plant Related	(i) Plant Proration (d) x (h)	(j) Labor Related	(k) Labor Proration (d) x (j)
ADIT-282-Proration-Note A										
1 Balance (Attach 6c, Line 30)	December	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

Ln	Item	Transmission 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
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.b	-	-	-	-	-	
16	Less FASB 109 Above if not separately removed						
17	Less FASB 106 Above if not separately removed						
18	Total	-	-	-	-	-	

Instructions for Account 190:

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

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

Instructions for Account 282:

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

A	B	C	D	E	F	G
ADIT- 283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Depreciation Items					Amount subject to Proration
41	Subtotal - p276. b	-	-	-	-	
42	Less FASB 109 Above if not separately removed					
43	Less FASB 106 Above if not separately removed					
44	Total	-	-	-	-	

Instructions for Account 283:

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

Attachment 6d - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

For the 12 Months Ended 12/31/ ____

End of Year

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

Instructions for Account 190:

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

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

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.

Attachment 6e - Accumulated Deferred Income Taxes (ADIT) Average Worksheet (True-Up)

NextEra Energy Transmission New York, Inc.

For the 12 Months Ended 12/31/____

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	-	-	-		Line 41 12
2	ADIT-283	-	-	-		Line 44 15
3	ADIT-190	-	-	-		Line 47 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) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Balance	(e) Transmission Related	(f) Plant Related	(g) Labor 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)			-	-	-	-	
9	Balance-BOY (Attach 6c, Line 30)	December	-	-	-	-	-	
10	Balance-EOY (Attach 6d, Line 30)	December	-	-	-	-	-	
11	ADIT 282-Average Total			-	-	-	-	

ADIT-283								
13	Actual Balance-BOY (Attach 6c, Line 44)	December	-	-	-	-	-	
14	Actual Balance-EOY (Attach 6d, Line 44)	December	-	-	-	-	-	
15	ADIT 283-Average Total ((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			-	-	-	-	
15	Balance-BOY (Attach 6c, Line 18)	December	-	-	-	-	-	
16	Balance-EOY (Attach 6d, Line 18)	December	-	-	-	-	-	
17	ADIT-190-Average Total			-	-	-	-	

(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
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 forecast.**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 6.**C** Only amounts in ADIT-190 related to NOL carryforwards, if applicable, are subject to proration. See Line 18 in Attach 6c and 6.

[illegible]

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
2 3	352	Structures and Improvements	3.36
3 4	353	Station Equipment	2.92
4 5	354	Towers and Fixtures	0 1.92
5 6	355	Poles and Fixtures	2.05
6 7	356	Overhead Conductor and Devices	3.10
7 8	357	Underground Conduit	0 1.54
8 9	358	Underground Conductor and Devices	0 1.85
9 10	359	Roads and Trails	0 1.47
GENERAL PLANT			
10 11	390	Structures & Improvements	0 1.75
11 12	391	Office Furniture & Equipment	5.25
12 13	392 392.10	Transportation Equipment Automobiles	0 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
13 18	393	Stores Equipment	0.00
14 19	394	Tools, Shop & Garage Equipment	0.00
15 20	395	Laboratory Equipment	0.00
16 21	397	Communication Equipment	25.00
17 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., $100\% \div \text{depreciation rate} = \text{life}$ 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.

(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)
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------

* 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

(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)
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	------

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

[illegible]

CWIP in Rate Base

	(a) Project Name	(b) job ID	(c) Construction Start Date	(d) Estimated in- service date	(e) 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 Amnt (s) x (t)
	No.					2015	2016	2016	2016	2106	2016	2016	2016	2016	2016	2016	2016	2016			
7a																			-	0.0%	-
7b																			-	0.0%	-
7c																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
7x																			-	0.0%	-
8	Total (sum lines 7a-7x)																			Total CWIP in Rate Base	-

Change to recovery percent in Column (t) requires FERC order

Actual Additions by FERC Account

The total of these additions should total the additions reported in the FERC Form No.1 on page 206, lines 48 to 56

	Project	350	352	352	353	354	355	356	357	358	359	
		Land Rights	Structures and Improvements	Structures and Improvements - Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductor and Devices	Underground Conduit	Underground Conductor and Devices	Roads and Trails	Total
9a												-
9b												-
9c												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
...												-
9x												-
10	Total (sum lines 9a-9x)											-

Intangible Plant Detail

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

Income Tax Adjustments					
Line	(a)	Source	Note	(b)	
				December 31, 2021	
1	Total Tax adjustment for Permanent Differences (Appendix A, Note	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.