

Attachment B

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
Attachment 8	Workpapers

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.

Line No.			(1)	(2)	(3)
					Allocated Amount
1	GROSS REVENUE REQUIREMENT	(page 3, line 78)		12 months	\$ -
2	REVENUE CREDITS		Total	Allocator	
	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)			\$ -

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)	
Line No.	RATE BASE:	Source	Company Total	Allocator	Transmission (Col 3 times Col 4)		
6	GROSS PLANT IN SERVICE (Note M)						
7	Production	(Attach 2, line 75)	-	NA	-	-	
8	Transmission	(Attach 2, line 15)	-	TP	-	-	
9	Distribution	(Attach 2, line 30)	-	NA	-	-	
10	General & Intangible	(Attach 2, lines 45 + 60)	-	W/S	-	-	
11	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=	-	-	
12	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)						
13	Production	(Attach 2, line 151)	-	NA	-	-	
14	Transmission	(Attach 2, line 91)	-	TP	-	-	
15	Distribution	(Attach 2, line 106)	-	NA	-	-	
16	General & Intangible	(Attach 2, lines 121 + 136)	-	W/S	-	-	
17	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		-				
18	NET PLANT IN SERVICE						
19	Production	(line 6- line 12)	-			-	
20	Transmission	(line 7- line 13)	-			-	
21	Distribution	(line 8- line 14)	-			-	
22	General & Intangible	(line 9- line 15)	-			-	
23	TOTAL NET PLANT (sum lines 18-21)	(If line 19>0, NP= line 22, column 5 / line 22, column 3. If line 19=0, NP=0)	-	NP=	-	-	
24	ADJUSTMENTS TO RATE BASE (Note A)						
25	ADIT (Attach 6a proj., line 8, Column E or Attach 6e True-up - line 8, column E)		-	TP	-	-	
26	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	-	-	
27	CWIP	(Attach 8, line 8, col.u)	-	DA	1.0000	-	
28	Unamortized portion of lumpsum lease payment	(Note P)	-	DA	1.0000	-	
29	Unfunded Reserves (enter negative)	(Attach 3, line 170a, col. h) (Note O)	-	DA	1.0000	-	
30	Unamortized Regulatory Assets	(Attach 8, line 2, col. y) (Note L)	-	DA	1.0000	-	
31	Unamortized Abandoned Plant	(Attach 8, line 4, col. y) (Note K)	-	DA	1.0000	-	
32	TOTAL ADJUSTMENTS (sum lines 24-29)		-			-	
33	LAND HELD FOR FUTURE USE	(Attach 8, line 6, column q)	-	TP	-	-	
34	WORKING CAPITAL (Note C)						
35	CWC	(1/8 * (Line 45 less Line 44b)	-			-	
36	Materials & Supplies (Note B)	(Attach 3, line 189, column C)	-	TP	-	-	
37	Prepayments (Account 165 - Note C)	(Attach 3, line 170, column B)	-	GP	-	-	
38	TOTAL WORKING CAPITAL (sum lines 33-35)		-			-	
39	RATE BASE (sum lines 22, 30, 31, & 36)		-			-	

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data		For the 12 months ended 12/31/	
(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...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	$1 / (1 - T) = (T \text{ from line 61})$	-			
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 (Attach 4, line 70, cols. h, j & less p)	-	DA	1.0000	-
78	Total Revenue Requirement (sum lines 76 & 77)	-			-

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)

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

92 RETURN (R) (Note J)

		\$	%	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 Investments

		(a) Non-Incentive Investments from Attachment 4 (Note N)	(b) Incentive Investments from Attachment 4 (Note N)	(c) Total
99	Net Transmission Plant in Service	Source of Total Column (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		-

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

NextEra Energy Transmission New York, Inc.

For the 12 months 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.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/>. **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 be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.
- K Recovery of Regulatory Assets is permitted only for pre-commercial expenses incurred prior to the date when NEET New York may first recover costs under the NYISO Tariff, as authorized by the Commission. Recovery of any other regulatory assets (e.g., project specific) requires authorization from the Commission. A carrying charge equal to the weighted cost of capital calculated pursuant to this formula will be applied to the Regulatory Asset prior to the rate year when costs are first recovered.
- L Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28 Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers
- M Balances exclude Asset Retirement Costs
- N Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives
- O Unfunded Reserves are customer contributed capital such as when employee vacation expense is accrued but not yet incurred. Also, pursuant to Special Instructions to Accounts 228.1 through 228.4, no amounts shall be credited to accounts 228.1 through 228.4 unless authorized by a regulatory authority or authorities to be collected in a utility's rates.
- P In the event that leased transmission assets or right of ways involve a lumpsum upfront payment, it will be amortized over the life of the lease to Account No. 567 and the unamortized balance will be included here.

In the event such a lease involves monthly or annual payments, the payments will be booked to Account 567.

- 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 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

		Source (Less ARO, see Note M)	Year	Balance
77	<u>Calculation of Transmission Accumulated Depreciation</u>			
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		Beginning of Year	End of Year	Average Balance
153	Account No. 255 (enter negative)	267.8.h	-	-
154	Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period)	Attachment 8, line 4, col. (v)		-
155	Amortization of Abandoned Plant	Attachment 8, line 4, col. (h)		Amortization Expense
156	Prepayments (Account 165) (Prepayments exclude Prepaid Pension Assets)		A Year	B Balance
157	December	111.57.d	-	-
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 trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. c x col. d x col. e x col. f x col. g
		Amount					
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			(A)	
171	EPRI and EEI Dues to be excluded from the formula rate	EPRI Dues p353...f (enter FN1 line #)	-	

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

Multi-state Workpaper		New York	State 2	State 3	State 4	State 5	Weighed Average
Income Tax Rates		1					
173	Weighting SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F)	0.0710					0.07

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

Excluded Plant Cost Support		Excluded Transmission Facilities	Transmission plant included in OATT Ancillary Services and not otherwise excluded	Description of the Facilities
175	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities Excluded Transmission Facilities	-	-	General Description of the Facilities
A worksheet will be provided if there are ever any excluded transmission plant or transmission plant in OATT Ancillary Services				
Add more lines if necessary				

Materials & Supplies

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

Calculation of PBOP Expenses

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

A Lines 191-192 cannot change absent approval or acceptance by FERC in a separate proceeding.
B The source of the amounts from the Actuary Study supporting the numbers in Line 2 and 3 is -

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	December	January	February	March	April	May	June	July	August	September	October	November	December	13 Month Avg.
			Col. (a)	Col. (b)	Col. (c)	Col. (d)	Col. (e)	Col. (f)	Col. (g)	Col. (h)	Col. (i)	Col. (j)	Col. (k)	Col. (l)	Col. (m)	Col. (n)
198	Long Term Debt (3):															
199	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-
210	Subsidiary 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														-	
219	portion only) (2)	117.67.c													-	
220	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative													-	
221	Debt	117.66.c enter negative													-	
222	Total Interest Expense	Sum Lines 216 - 221													-	
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 value the actual increase in revenue in the table below (starting on line 66) associated with the actual incentive authorized by the Commission. The use of the 100 basis point calculations do not presume any particular incentive (i.e., 100 basis points) being granted by the Commission.

NextEra Energy Transmission New York, Inc.				
Base ROE and Income Taxes Carrying Charge			Allocator	Result
1	Rate Base			-
2	BASE RETURN CALCULATION:			
3	Long Term Debt	(Appendix A, Line 91)	\$	%
4	Preferred Stock	(Appendix A, Line 92)	-	-
5	Common Stock	(Appendix A, Line 93)	-	-
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	$CTI = (T / (1 - T)) * (1 - (WCLTD / R))$ =			
11	where WCLTD=(line 3) and R=(line 6)			
12	and FIT, SIT & p are as given in footnote F on Appendix A.			
13	$1 / (1 - T) = (T \text{ from line 9})$			
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			
27	Long Term Debt (line 3)	\$ -	% -	-
28	Preferred Stock (line 4)	-	-	-
29	Common Stock (line 5 plus 100 basis points)	-	-	-
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	$CTT=(T/(1-T) * (1-(WCLTD/R))) =$	-		
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			
50	Long Term Debt (line 3 minus 1% in equity ratio)	% 0.99	Cost 0.00%	Weighted 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	$CTT=(T/(1-T) * (1-(WCLTD/R))) =$	-		
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		-

Empire State Line Project - Unforeseeable Costs	Docket Nos. ER16-2719, ER18-125	Unforeseeable Costs in an aggregate amount up to 5% of the Cost Cap shall be considered project costs that are part of the contingency and subject to the Cost Containment Mechanism. Unforeseeable Costs that are more than 5% of the amount of the Cost Cap are not subject to the Cost Cap or Cost Containment Mechanism and are recoverable in the formula rate, and are subject to the base ROE of 9.65%. NEET NY will provide updates of Unforeseeable Costs as part of project cost updates in its annual June informational filing, including information demonstrating how such costs were determined to be Unforeseeable Costs.		
Empire State Line Project - Additional ROE Adder for Certain Costs Below the Cost Cap	Docket Nos. ER16-2719, ER18-125	Pursuant to the settlement agreement approved in Docket No. ER16-2719, NEET NY may utilize an additional ROE adder when the actual project costs are below the "Adjusted Cost Cap."The Adjusted Cost Cap shall be comprised of the sum of the following: (a) the Capital Cost Bids for the Empire State Line Project and the AC Transmission Project, respectively; (b) the Capital Cost Bid multiplied by 5% ("5% Adder"); (c) the sum of the Capital Cost Bid and the 5% Adder, multiplied by an inflation factor of 2.0% per year for the period of time from when the Capital Cost Bid was established and until the date when the project starts commercial operations; and (d) any AFUDC. NEET NY will receive an additional ROE adder as set forth in Table A below when the Eligible Project costs, inclusive of Unforeseeable Costs in an amount up to 5% of the Adjusted Cost Cap, are less than the Adjusted Cost Cap, as set forth in Table A below.		
Table A	Docket Nos. ER16-2719, ER18-125	Table A		
		Actual Costs Below Adjusted Cost Cap	ROE Adder	
		0% to <=5%	0.05%	
		>5% to <=10%	0.17%	
		>10% to <=15%	0.30%	
		>15% to <=20%	0.45%	
		>20% to <=25%	0.62%	
		>25%	0.71%	

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

Year				Annual True-Up Calculation			
1	A	B	C	D	E	F	G
	Project Identification	Project Name	Adjusted Net Revenue Requirement ¹	Revenue Received ²	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		-

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 16
2	ADIT-283 (enter negative)	-	-	-	Line 24
3	ADIT-190	-	-	-	Line 32
4	Subtotal	-	-	-	Sum of Lines 1-3
5	Wages & Salary Allocator (sum lines 1-3 for each column)			-	Appendix A, line 91
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	(f) Plant Related	(g) Labor Related
ADIT-282							
9	Actual Balance, BOY (Attach 6c, Line 30)	December	-	-	-	-	-
10	Actual Balance, BOY, Non Prorated items (Line 9 less Line 11)	December	-	-	-	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)	December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)	December	-	-	-	-	-
13	Actual Balance, BOY, Non Prorated items (Line 12 less Line 14)	December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)	December	-	-	-	-	-
15	Prorated EOY Balance (Attach 6b, Line 14)	December	-	-	-	-	-
16	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 15	December	-	-	-	-	-
ADIT-283							
17	Actual Balance, BOY (Attach 6c, Line 44)	December	-	-	-	-	-
18	Actual Balance, BOY, Non Prorated items (Line 17 less Line 19)	December	-	-	-	-	-
19	Actual Balance, BOY, Prorated items (Attach 6c, Line 40)	December	-	-	-	-	-
20	Actual Balance, EOY (Attach 6d, Line 44)	December	-	-	-	-	-
21	Actual Balance, EOY, Non Prorated items (Line 20 less Line 22)	December	-	-	-	-	-
22	Actual Balance, EOY Prorated (Attach 6d, Line 40)	December	-	-	-	-	-
23	Prorated EOY Balance (Attach 6b, Line 28)	December	-	-	-	-	-
24	ADIT 283 ((Line 18 plus Line 21) / 2) plus Line 23	December	-	-	-	-	-
ADIT-190							
25	Actual Balance, BOY (Attach 6c, Line 18)	December	-	-	-	-	-
26	Actual Balance, BOY, Non Prorated items (Line 25 less Line 27)	December	-	-	-	-	-
27	Actual Balance, BOY, Prorated items (Attach 6c, Line 14)	December	-	-	-	-	-
28	Actual Balance, EOY (Attach 6d, Line 18)	December	-	-	-	-	-
29	Actual Balance, EOY, Non Prorated items (Line 28 less Line 30)	December	-	-	-	-	-
30	Actual Balance, EOY Prorated (Attach 6d, Line 14)	December	-	-	-	-	-
31	Prorated EOY Balance (Attach 6b, Line 42)	December	-	-	-	-	-
32	ADIT 190 ((Line 26 plus Line 29) / 2) plus Line 31	December	-	-	-	-	-

NextEra Energy Transmission New York, Inc.

Projection for the 12 Months Ended 12/31/_____

	(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 26)	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 40)	December	-	100.00%	-	-	-	-	-	-	-
16	Increment	January	-	91.78%	-	-	-	-	-	-	-
17	Increment	February	-	84.11%	-	-	-	-	-	-	-
18	Increment	March	-	75.62%	-	-	-	-	-	-	-
19	Increment	April	-	67.40%	-	-	-	-	-	-	-
20	Increment	May	-	58.90%	-	-	-	-	-	-	-
21	Increment	June	-	50.68%	-	-	-	-	-	-	-
22	Increment	July	-	42.19%	-	-	-	-	-	-	-
23	Increment	August	-	33.70%	-	-	-	-	-	-	-
24	Increment	September	-	25.48%	-	-	-	-	-	-	-
25	Increment	October	-	16.99%	-	-	-	-	-	-	-
26	Increment	November	-	8.77%	-	-	-	-	-	-	-
27	Increment	December	-	0.27%	-	-	-	-	-	-	-
28	ADIT 283-Prorated EOY Balance				-	-	-	-	-	-	-
ADIT-190-Proration-Note C											
29	Balance (Attach 6c, Line 14)	December	-	100.00%	-	-	-	-	-	-	-
30	Increment	January	-	91.78%	-	-	-	-	-	-	-
31	Increment	February	-	84.11%	-	-	-	-	-	-	-
32	Increment	March	-	75.62%	-	-	-	-	-	-	-
33	Increment	April	-	67.40%	-	-	-	-	-	-	-
34	Increment	May	-	58.90%	-	-	-	-	-	-	-
35	Increment	June	-	50.68%	-	-	-	-	-	-	-
36	Increment	July	-	42.19%	-	-	-	-	-	-	-
37	Increment	August	-	33.70%	-	-	-	-	-	-	-
38	Increment	September	-	25.48%	-	-	-	-	-	-	-
39	Increment	October	-	16.99%	-	-	-	-	-	-	-
40	Increment	November	-	8.77%	-	-	-	-	-	-	-
41	Increment	December	-	0.27%	-	-	-	-	-	-	-
42	ADIT 190-Prorated EOY Balance				-	-	-	-	-	-	-

Note 1 Uses a 365 day calendar year.**Note 2** Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.**A** Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.**B** Only amounts in ADIT-283 relating to accelerated depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.**C** Only amounts in ADIT-190 related to NOL carryforwards resulting from accelerated depreciation, if applicable, are subject to proration. See Line 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:

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

A	B	C	D	E	F	G
ADIT-283	Total	Gas, Prod or Other Related	Transmission Related	Plant Related	Labor Related	Justification
31						
32						
33						
34						
35						
36						
37						
38						
39						
40	Depreciation Items					Amount subject to Proration
41	Subtotal - p277.k	-	-	-	-	
42	Less FASB 109 Above if not separately removed					
43	Less FASB 106 Above if not separately removed					
44	Total	-	-	-	-	

Instructions for Account 283:

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

NextEra Energy Transmission New York, Inc.
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 16		
2	ADIT-283	-	-	-	Line 24		
3	ADIT-190	-	-	-	Line 32		
4	Subtotal	-	-	-	Sum of Lines 1-3		
5	Wages & Salary Allocator			-	Appendix A, line 91		
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, BOY, Non Prorated items (Line 9 less Line 11)	December	-	-	-	-	-
11	Actual Balance, BOY, Prorated items (Attach 6c, Line 26)	December	-	-	-	-	-
12	Actual Balance, EOY (Attach 6d, Line 30)	December	-	-	-	-	-
13	Actual Balance, BOY, Non Prorated items (Line 12 less Line 14)	December	-	-	-	-	-
14	Actual Balance, EOY Prorated (Attach 6d, Line 26)	December	-	-	-	-	-
15	Prorated EOY Balance (Attach 6f, Line 14)	December	-	-	-	-	-
16	ADIT 282 ((Line 10 plus Line 13) / 2) plus Line 15	December	-	-	-	-	-
ADIT-283							
17	Actual Balance, BOY (Attach 6c, Line 44)	December	-	-	-	-	-
18	Actual Balance, BOY, Non Prorated items (Line 17 less Line 19)	December	-	-	-	-	-
19	Actual Balance, BOY, Prorated items (Attach 6c, Line 40)	December	-	-	-	-	-
20	Actual Balance, EOY (Attach 6d, Line 44)	December	-	-	-	-	-
21	Actual Balance, EOY, Non Prorated items (Line 20 less Line 22)	December	-	-	-	-	-
22	Actual Balance, EOY Prorated (Attach 6d, Line 40)	December	-	-	-	-	-
23	Prorated EOY Balance (Attach 6f, Line 28)	December	-	-	-	-	-
24	ADIT 283 ((Line 18 plus Line 21) / 2) plus Line 23	December	-	-	-	-	-
ADIT-190							
25	Actual Balance, BOY (Attach 6c, Line 18)	December	-	-	-	-	-
26	Actual Balance, BOY, Non Prorated items (Line 25 less Line 27)	December	-	-	-	-	-
27	Actual Balance, BOY, Prorated items (Attach 6c, Line 14)	December	-	-	-	-	-
28	Actual Balance, EOY (Attach 6d, Line 18)	December	-	-	-	-	-
29	Actual Balance, EOY, Non Prorated items (Line 28 less Line 30)	December	-	-	-	-	-
30	Actual Balance, EOY Prorated (Attach 6d, Line 14)	December	-	-	-	-	-
31	Prorated EOY Balance (Attach 6f, Line 42)	December	-	-	-	-	-
32	ADIT 190 ((Line 26 plus Line 29) / 2) plus Line 31	December	-	-	-	-	-

(a) Beginning Balance & Monthly Changes	(b) Month	(c) Year	(d) Weighting for Projection	(e) Monthly Increment	(f) Proration (d) x (e)	(g) Prorated Projected Balance (Cumulative Sum of f)	(f) Actual Monthly Activity	Transmission (g) Difference between projected and actual activity	(h) Partially prorate actual activity above Monthly projection	(i) Partially prorate actual activity below Monthly projection but increases ADIT	(j) Partially prorate actual activity below Monthly projection and is a reduction to ADIT	(k) Partially prorated actual balance
ADIT-282-Proration-Note A												
1 Balance (Attach 6c, Line 30) Note D	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) Note D	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) Note D	December	-	100.00%			-						-
30 Increment	January	-	91.78%	-	-	-	-	-	-	-	-	-
31 Increment	February	-	84.11%	-	-	-	-	-	-	-	-	-
32 Increment	March	-	75.62%	-	-	-	-	-	-	-	-	-
33 Increment	April	-	67.40%	-	-	-	-	-	-	-	-	-
34 Increment	May	-	58.90%	-	-	-	-	-	-	-	-	-
35 Increment	June	-	50.68%	-	-	-	-	-	-	-	-	-
36 Increment	July	-	42.19%	-	-	-	-	-	-	-	-	-
37 Increment	August	-	33.70%	-	-	-	-	-	-	-	-	-
38 Increment	September	-	25.48%	-	-	-	-	-	-	-	-	-
39 Increment	October	-	16.99%	-	-	-	-	-	-	-	-	-
40 Increment	November	-	8.77%	-	-	-	-	-	-	-	-	-
41 Increment	December	-	0.27%	-	-	-	-	-	-	-	-	-
42 ADIT 190-Prorated EOY Balance												

Note 1 Uses a 365 day calendar year.**Note 2** Projected end of year ADIT must be based on solely on enacted tax law. No assumptions for future estimated changes in tax law may be forecasted.**A** Substantial portion, if not all, of the ADIT-282 balance is subject to proration. Explanation must be provided for any portion of balance not subject to proration.**B** Only amounts in ADIT-283 relating to accelerated depreciation, if applicable, are subject to proration. See Line 44 in Attach 6c and 6d.**C** Only amounts in ADIT-190 related to NOL carryforwards resulting from accelerated depreciation, if applicable, are subject to proration. See Line 18 in Attach 6c and 6d.**D** Beginning balances in column (g) are referenced to the original projection tab 6b-ADIT Projection Proration as the original projection proration amounts are necessary to properly calculate columns (e) through (g).

[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
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., $100\% \div \text{depreciation rate} = \text{life}$ 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)	
									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							
No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense (d) x (e)	% Allocated to Formula Rate *	Amort Exp in Formula Rate** (f) x (g)	2015	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	2016	Avg Unamortized Balance Sum (j) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	(v)	Project Code	Docket No
1a				-		-	-	-														-		0%	-	-		
1b				-		-	-	-														-		-	-	-		
1c				-		-	-	-														-		-	-	-		
...				-		-	-	-														-		-	-	-		
...				-		-	-	-														-		-	-	-		
...				-		-	-	-														-		-	-	-		
...				-		-	-	-														-		-	-	-		
1x				-		-	-	-														-		-	-	-		
2	Total Regulatory Asset in Rate Base (sum lines 1a-1x):							-														-				-		

Abandoned Plant

[illegible]

Land Held for Future Use (LHFU)

[illegible]

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)
No.	Project Name	job ID	Construction Start Date	Estimated in-service date	Approval Doc. No.	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)
7a										2106	2016	2016	2016	2016	2016	2016	2016	2016	-	0.0%	-
7b																			-	0.0%	-
7c																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
...																			-	0.0%	-
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		
...			Company Records		
11x			Company Records		
12	Total (sum lines 11a-11x) lies 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 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.