

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 75) | | 12 months | \$ - |
| REVENUE CREDITS | | | | | |
| 2 | Total Revenue Credits | Attachment 1, line 6 | <u>Total</u> - | <u>TP</u> - | - |
| 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) | | | <u>\$ -</u> |

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) |
| | | | Source | Company Total | Allocator |
| Line No. | RATE BASE: | | | | (5) 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, c | - | 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 92) and R=(line 95) | | | | |
| 64 | and FIT, SIT, p, & n are as given in footnote F. | | | | |
| 65 | $1 / (1 - T) = (T \text{ from line 61})$ | - | | | |
| 66 | Amortized Investment Tax Credit (Attachment 4, line 14) | - | | | |
| 67 | Permanent Differences Tax Adjustment | (Attach 3, line 173a * line 65) | NP | - | - |
| 68 | Income Tax Calculation = line 62 * line 72 | - | | | |
| 69 | ITC adjustment (line 65 * line 66) | - | NP | - | - |
| 70 | Total Income Taxes | (Sum lines 67 to 69) | | | - |
| 71 | RETURN | | | | |
| 72 | [Rate Base (line 37) * Rate of Return (line 95)] | - | NA | | - |
| 73 | Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 70, 72) | - | | | - |
| 74 | Incentive Return and Income Tax and Competitive Bid Concessions for Projects (Attach 4, line 70, cols. h, j & less p) | - | DA | 1.0000 | - |
| 75 | Total Revenue Requirement (sum lines 73 & 74) | - | | | - |

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

76 TRANSMISSION PLANT INCLUDED IN ISO RATES

| | | | |
|----|--|--------------------------|---|
| 77 | Total transmission plant (line 7, column 3) | | - |
| 78 | Less transmission plant excluded from ISO rates (Note H) | (Attachment 3, line 175) | - |
| 79 | Less transmission plant included in OATT Ancillary Services (Note H) | (Attachment 3, line 175) | - |
| 80 | Transmission plant included in ISO rates (line 77 less lines 78 & 79) | | - |
| 81 | Percentage of transmission plant included in ISO Rates (line 80 divided by line 77) [If line 77 equal zero, enter 1] | TP= | - |

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

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

89 RETURN (R) (Note J)

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

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

| | Source of Total Column | (a) Non-Incentive Investments from Attachment 4 (Note N) | (b) Incentive Investments from Attachment 4 (Note N) | (c) Total |
|-----|--|--|--|--------------|
| 96 | Net Transmission Plant in Service (Line 19 and Transmission CIACs) | - | - | - |
| 97 | CWIP in Rate Base (Line 26) | - | - | - |
| 98 | Unamortized Abandoned Plant (Line 29) | - | - | - |
| 99 | Project Specific Regulatory Assets (Line 28) | - | - | - |
| 100 | Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments | - | - | - |
| 101 | Return and Taxes (Lines 69 & 71) | | | - |
| 102 | Total Revenue Credits | | | - |
| 103 | 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.

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 | | | | |
| 171 | EPRI and EEI Dues to be excluded from the formula rate | EPRI Dues p353...f (enter FN1 line #) | (A) - | |

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

| Multi-state Workpaper | | New York | State 2 | State 3 | State 4 | State 5 | Weighed Average |
|-----------------------|--|----------|---------|---------|---------|---------|-----------------|
| Income Tax Rates | | | | | | | |
| 173 | Weighting SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F) | 1 | 0.0710 | | | | 0.07 |
| 173a | The Tax Effect of Permanent Differences captures the differences in the income taxes due under the Federal and State calculations and the income taxes calculated in Appendix A that are not the result of a timing difference. If any, a workpaper showing the calculation will be attach | | | | | | |

| Safety Related and Education and Out Reach Cost Support | | | | |
|---|---------------------------------------|--|-------|-----------------|
| | | Safety Related, Education, Siting & Outreach Related | | |
| Directly Assigned A&G | | Form 1 Amount | Other | Details |
| 174 | General Advertising Exp Account 930.1 | (A) | (B) | C (Col A-Col B) |
| | 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 Recquired 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 Recquired 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.

Utilizing [Appendix A](#) Data

Rate Formula Template
Project Worksheet
Attachment 4

For the 12 months ended 12/31/2021

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 | Permanent Differences Tax Adjustment = (Appendix A, line 67) | - | | |
| 16 | Income Tax Calculation (line 10 * line 7) | - | | |
| 17 | ITC adjustment (line 13 * line 14) | | NP | - |
| 18 | Total Income Taxes (Sum lines 15 to 17) | - | | - |
| 19 | Base Return and Income Taxes | | Sum lines 7 and 18 | - |
| 20 | Rate Base | | Line 1 | - |
| 21 | Return and Income Taxes at Base ROE | | Line 19 / line 20 | - |

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

| | | | | | | | |
|----|--|--------------------------------|----|---------------------|--------|----------|--------|
| 22 | Rate Base | | | | | | Result |
| 23 | 100 Basis Point Incentive Return impact on | | | | | | |
| 24 | Long Term Debt | (line 3) | \$ | % | Cost | Weighted | |
| 25 | Preferred Stock | (line 4) | - | - | - | - | |
| 26 | Common Stock | (line 5 plus 100 basis points) | - | - | 10.65% | - | |
| 27 | Total (sum lines 24-26) | | - | - | | - | |
| 28 | 100 Basis Point Incentive Return multiplied by Rate Base (line 22 * line 27) | | | | | | |
| 29 | INCOME TAXES | | | | | | |
| 30 | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | (Appendix A, line 61) | - | | | | |
| 31 | $CTI = (T / (1 - T)) * (1 - (WCLTD / R)) =$ | | - | | | | |
| 32 | where WCLTD=(line 24) and R= | (line 27) | | | | | |
| 33 | and FIT, SIT & p are as given in footnote F on Appendix A. | | | | | | |
| 34 | $1 / (1 - T) =$ | (T from line 30) | - | | | | |
| 35 | Amortized Investment Tax Credit (line 14) | | - | | | | |
| 36 | Permanent Differences Tax Adjustment = | (line 15) | - | | | | |
| 37 | Income Tax Calculation (line 31 * line 28) | | - | | | | |
| 38 | ITC adjustment (line 34 * line 35) | | - | NP | - | | |
| 39 | Total Income Taxes | (Sum lines 36 to 38) | - | | | | |
| 40 | Return and Income Taxes with 100 basis point increase in ROE | | | Sum lines 28 and 39 | | | |
| 41 | Rate Base | | | Line 22 | | | |
| 42 | Return and Income Taxes with 100 basis point increase in ROE | | | Line 40 / line 41 | | | |
| 43 | Difference in Return and Income Taxes between Base ROE and 100 Basis Point Incentive | | | Line 42 - Line 21 | | | |

Effect of 1% Increase in the Equity Ratio

| | | | | | Results |
|----|---|-----------------------------------|---------------------|-------|----------|
| 44 | Rate Base | | | | - |
| 45 | 100 Basis Point Incentive Return | | | | |
| | | | | | |
| 46 | Long Term Debt | (line 3 minus 1% in equity ratio) | % | Cost | Weighted |
| 47 | Preferred Stock | (line 4) | 0.99 | 0.00% | 0.00% |
| 48 | Common Stock | (line 5 plus 1% in equity ratio)) | 0.01 | 0.00% | 0.00% |
| 49 | Total (sum lines 46-48) | | | 9.65% | 0.10% |
| 50 | Line 49 x line 44 | | | | - |
| | | | | | |
| 51 | INCOME TAXES | | | | |
| 52 | $T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$ | (Appendix A, line 61) | - | | |
| 53 | $CTI = (T / (1 - T)) * (1 - (WCLTD / R)) =$ | | - | | |
| 54 | where WCLTD=(line 46) and R= | (line 49) | | | |
| 55 | and FIT, SIT & p are as given in footnote F on Appendix A. | | | | |
| 56 | $1 / (1 - T) =$ | (T from line 52) | - | | |
| 57 | Amortized Investment Tax Credit (line 14) | | - | | |
| 58 | Permanent Differences Tax Adjustment = | (line 15) | - | | |
| 59 | Income Tax Calculation (line 53 * line 50) | | - | | |
| 60 | ITC adjustment (line 56 * line 57) | | - | NP | - |
| 61 | Total Income Taxes | (Sum lines 58 to 60) | - | | - |
| | | | | | |
| 62 | Return and Income Taxes with 1% Increase in the Equity Ratio | | Sum lines 50 and 61 | | - |
| 63 | Rate Base | | Line 44 | | - |
| 64 | Return and Income Taxes with 1% Increase in the Equity Ratio | | Line 62 / line 63 | | - |
| 65 | Difference between Base ROE and 1% Increase in the Equity Ratio | | Line 64 - Line 21 | | - |

| | | | | |
|---|---------------------------------|--|-----------|--|
| 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/____

| Ln | A Item | B Transmission Related | C Plant Related | D Labor Related | E (Sum Col. B, C & D) 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, EOY, 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 40 in Attach 6c and 6d.**C** Only amounts in ADIT-190 related to NOL carryforwards resulting from accelerated depreciation, if applicable, are subject to proration. See Line 14 in Attach 6c and 6d.

Attachment 6c - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)

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/____

| Ln | A Item | | | | | E (Sum Col. B, C & D) Total Plant & Labor Related | |
|----|--------------------------|---------------------------|--------------------|--------------------|---|--|--|
| | | B Transmission Related | C Plant Related | D Labor 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, EOY, 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 40 in Attach 6c and 6d.**C** Only amounts in ADIT-190 related to NOL carryforwards resulting from accelerated depreciation, if applicable, are subject to proration. See Line 14 in Attach 6c and 6d.**D** Beginning balances in column (g) are referenced to the original projection tab 6b-ADIT Projection Proration as the original projection proration amounts are necessary to properly calculate columns (e) through (g).

[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.

[illegible]

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 | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 7b | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 7c | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| ... | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 7x | | | | | | | | | | | | | | | | | | | - | 0.0% | - |
| 8 | Total (sum lines 7a-7x) | | | | | | | | | | | | | | | | | | Total CWIP in Rate Base | | - |

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

Actual Additions by FERC Account

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

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

Intangible Plant Detail

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