Section 6.19.6.2.2 Formula Rate Template

New York State Electric and Gas Corporation
Transmission Formula Rate
Schedule 19 Projects
Actual for the 12 Months Ended 12/31/2021
Index

Worksheet	Tab	Description
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1	RB Items	Average Balances for Most Rate Base Items
2a	ADIT-Current Year	Current Year Average Accumulated Deferred Income Taxes
2b	ADIT-Prior Year	Prior Year Average Accumulated Deferred Income Taxes
2c	ADIT Proration Projected	Proration of Projected Accumulated Deferred Income Taxes
2d	ADIT Proration Actual	Proration of Actual Accumulated Deferred Income Taxes
3	EADIT	Excess Accumulated Deferred Income Tax Rate Base and Amortization
4	IT Permanent Differences	Permanent Book/Tax Differences
5	Project Return	Return on Schedule 19 Project
6	Project Cost Of Capital	Schedule 19 Project Cost of Capital
7	True-up Adjustment	Annual True-up Adjustment
8	Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Project Depreciation and Amortization Expense
9	Corrections	Prior Period Corrections

Formula Rate - Non-Levelized

Transmission Formula Rate Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Composite Depreciation Rates

Line No.	(1) RATE BASE (Note A):	(2) Form No. 1 or Transmission Formula Rate Reference	(3) Company Total (where applicable)	(4) Allocator (Note K)		(5) Schedule 19 Projects
	GROSS PLANT IN SERVICE					
1	Production	Worksheet 1, Line 6, Col. (c)	0	NA		0
2	Transmission	Worksheet 1, Line 6, Col. (d) or Col. (m)	0	DA		0
3	Distribution	Worksheet 1, Line 6, Col. (e)	0	NA		0
4	Electric General	Worksheet 1, Line 6, Col. (f)	0	S19 W/S	#DIV/0!	#DIV/0!
5	Electric Intangible	Worksheet 1, Line 6, Col. (b)	0	S19 W/S	#DIV/0!	#DIV/0!
6	Common	Worksheet 1, Line 6, Col. (g)	0	CP*S19 W/S	#DIV/0!	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!	#DIV/0!
	ACCUMULATED DEPRECIATION					
9	Production	Worksheet 1, Line 12, Col. (c)	-	NA		0
10	Transmission	Worksheet 1, Line 12, Col. (d) or Col. (m)	-	DA		-
11	Distribution	Worksheet 1, Line 12, Col. (e)	-	NA		0
12	Electric General	Worksheet 1, Line 12, Col. (f)	-	S19 W/S	#DIV/0!	#DIV/0!
13	Electric Intangible	Worksheet 1, Line 12, Col. (b)	-	S19 W/S	#DIV/0!	#DIV/0!
14	Common	Worksheet 1, Line 12, Col. (g)	-	CP*S19 W/S	#DIV/0!	#DIV/0!
15	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 9 through 14)	-			#DIV/0!
	NET PLANT IN SERVICE					
16	Production	(Line 1 - Line 9)	0			0
17	Transmission	(Line 2 - Line 10)	0			0
18	Distribution	(Line 3 - Line 11)	0			0
19	General	(Line 4 - Line 12)	0			#DIV/0!
20	Intangible	(Line 5 - Line 13)	0			#DIV/0!
21	Common	(Line 6 - Line 14)	0			#DIV/0!
22	TOTAL NET PLANT	(Sum of Lines 16 through 21)	0			#DIV/0!
23	CWIP (Note O)	Worksheet 1, Line 18, Col. (g)	NA			-
24	ABANDONNED PLANT	Worksheet 1, Line 18, Col. (j)	NA			0
	ACCUMULATED DEFERRED INCOME TAXES (Note B)					
25	Accumulated Deferred Income Taxes	Worksheet 2a, Line 11, Col. (g)	NA			#DIV/0!
26	Excess Accumulated Deferred Income Taxes	3-EDIT	NA			0
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 25 + Line 26)				#DIV/0!
28	LAND HELD FOR FUTURE USE	Worksheet 1, Line 18, Col. (h) or (i)	0	DA		0
	OTHER RATE BASE ITEMS					
29	Cash Working Capital (Note C)	(Line 49 times 45/360)	NA			#DIV/0!
30	Materials & Supplies - Transmission	Worksheet 1, Line 18, Col. (k)	0	S19P	#DIV/0!	#DIV/0!
31	Materials and Supplies - Electric and Gas - Assigned to Construction	Worksheet 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!	#DIV/0!
32	Prepayments	Worksheet 1, Line 18, Col. (m)	0	CP*GPE	#DIV/0!	#DIV/0!
33	Unfunded Liabilities	Worksheet 1, Line 18, Col. (p)	-	CP*S19 W/S	#DIV/0!	#DIV/0!
34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29 through 33)	NA			#DIV/0!
35	**RATE BASE**	(Line 22 + Line 23 + Line 24 + Line 27 + Line 28 + Line 34)	NA			#DIV/0!

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line No.	(1) ANNUAL TRANSMISSION REVENUE REQUIREMENT	(2) Form No. 1 or Transmission Formula Rate Reference	(3) Company Total (where applicable)	(4) Allocator (Note K)		(5) Schedule 19 Projects (Col 3 times Col 4)
	OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
36	Transmission - Direct Assign	320-323.112.b fn	0	DA		0
37	Transmission - Allocate	320-323.112.b fn	0			
38	Less: EPRI Dues in Account 566	352-353	0			
39	Subtotal - Transmission to Allocate	Line 37 - Line 38	0	S19P	#DIV/0!	#DIV/0!
40	Electric A&G	320-323.197.b	0			
41	Less: EPRI Dues in A&G	352-353	0			
42	Less: Regulatory Commission Expenses	320-323.189.b	0			
43	Less: Property Insurance	320-323.185.b	0			
44	Less: Account 930.2 Items	Note L	0			
45	Adjusted Electric A&G	Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!	#DIV/0!
46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!	#DIV/0!
47	Plus: Direct Assigned Regulatory Commission Expenses	350-351 fn	NA	DA		0
48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!	#DIV/0!
49	TOTAL O&M	Sum of Lines 36, 39 and 45 through 48	NA			#DIV/0!
	DEPRECIATION AND AMORTIZATION EXPENSE					
50	Transmission	336.7.f, fn	0	DA		0
51	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!
52	Electric Intangible		0	S19 W/S	#DIV/0!	#DIV/0!
53	Common Electric	336.11.f	0	S19 W/S	#DIV/0!	#DIV/0!
54	Amortization of Abandoned Plant	230a fn	NA	DA		0
55	TOTAL DEPRECIATION	Sum of Lines 50 through 54	0			#DIV/0!
	TAXES OTHER THAN INCOME TAXES					
	LABOR RELATED					
56	Payroll (Note D)	262-263.9+262-263.17. l	0	CP*S19 W/S	#DIV/0!	#DIV/0!
57	PLANT RELATED					
58	Real Estate	262-263.5.l	0	CP*GPE	#DIV/0!	#DIV/0!
59	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
60	Gross Receipts Tax		NA	Note N		0
61	Other (Note E)	262-263	0			0
62	TOTAL OTHER TAXES	Sum of Lines 56 and 58 through 61	0			#DIV/0!
	INCOME TAXES (Note F)					
63	Composite Tax Rate = T	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}=	0.0000%			
64	Gross-up Factor	1 / (1 - T)	0.0000			
65	Income Tax Factor	T/(1-T)	0.0000			
66	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
67	Amortization of Excess Deferred Income Taxes (enter negative)	Worksheet 3	NA	DA		0
68	Tax Effect of Permanent Differences	Worksheet 4, Line 2, Col. (e)	NA	DA		-
69	Income Tax Calculation	(Line 75 * Line 65)	NA	Calc		#DIV/0!
70	ITC adjustment	(Line 66 * Line 64)	NA	Calc		0
71	Excess Deferred Income Tax Adjustment	(Line 67 * Line 64)	NA	Calc		0
72	Permanent Differences Tax Adjustment	(Line 68 * Line 64)	NA	Calc		0
73	TOTAL INCOME TAXES	Sum of Lines 69 through 72	NA			#DIV/0!
	RETURN (Note H)					
74	Debt	Worksheet 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
75	Common Equity and Preferred Stock	Worksheet 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
76	TOTAL RETURN	Sum of Lines 74 through 75	NA			#DIV/0!
77	**ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS**	(Line 49 + Line 55 + Line 62 + Line 73 + Line 76)	NA			#DIV/0!
78	**REVENUE CREDITS**	(Line 102)	NA			-
79	**ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATU)**	(Line 77 + Line 78)	NA			#DIV/0!
80	**CORRECTIONS**	Worksheet 9, Line 11, Col. (b)	NA			0
81	**ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)**	Worksheet 7, Line 7	NA			0
82	**ATRR PLUS ATU AND CORRECTIONS**	Sum of Lines 79 through 81	NA			#DIV/0!

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line No.					
	TRANSMISSION PLANT ALLOCATOR				
83	Electric Plant	(Line 97)	0		
84	Total Transmission Plant	(Line 2)	0		
85	Schedule 19 Projects	(Line 2)	0		
86	Schedule 19 Projects Plant Allocator	(Line 85 / Line84)	#DIV/0!	S19P	
87	Transmission Plant Allocator	(Line 84 / Line 83)	#DIV/0!	TP	
	ELECTRIC WAGE AND SALARY ALLOCATOR				
88	Production	354-355.20.b	0		
89	Transmission	354-355.21.b	0		
90	Distribution	354-355.23.b	0		
91	Other	354-355.24,25,26.b	0		
92	Total	Sum of Lines 88 through 91	0		
93	Transmission Wage and Salary Allocator	(Line 89 / Line 92)	#DIV/0!	T W/S	
94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 89 * Line 86)	#DIV/0!		
95	Schedule 19 Projects Wage and Salary Allocator	(Line 94 / Line 92)	#DIV/0!	S19 W/S	
96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 94 / Line 89)	#DIV/0!	S19 W/S T	
	ELECTRIC COMMON PLANT ALLOCATOR (CE)				% Electric
97	Electric	200-201.3.c+6.c	0		
98	Gas	200-201.3.d+6.d	0	CP=	0.000%
99	Total (excludes common)	(Line 97 + Line 98)	0		
	REVENUE CREDITS				
100	Account 454, Rent from Electric Property (Note I)	300-301, fn	-		
101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-		
102	Total Revenue Credits		-		

Formula Rate - Non-Levelized | Rate Formula Template Utilizing FERC Form 1 Data | Actual for the 12 Months Ended 12/31/2021

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

General Note: References to pages in this transmission formula rate rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

A All amounts shown are based on five quarter averages which are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28 which is based upon one-eighth of O&M, Accumulated Deferred Income Taxes in line 24 which are a combination of beginning and end of year averages and proration amounts, and Excess Accumulated Deferred Income Taxes in line 25 which are beginning/ending year averages).

B The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

C Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.

D Includes only FICA and unemployment taxes.

E For future use

F Below are 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 (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required:			
	FIT =	0.00%	
	SIT=	0.00%	(State Income Tax Rate or Composite SIT)
	p =	0.00%	(percent of federal income tax deductible for state purposes)

G Include ATU for Year N with Projected ATRR for Year N+2

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.

J Includes revenue related to Schedule 19 Projects only.

K The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)
DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)
GP= gross plant allocator (allocated gross Schedule 19 Projects plant as % of electric and common plant)
GPE= gross electric plant allocator (allocated gross Schedule 19 Projects plant as % of total electric gross plant)
S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)
S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)
S19 W/ST Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)
NA= not applicable (the item is not applicable to Schedule 19 Projects ATRR)
TPE= transmission plant allocator (transmission plant as % of electric)
T W/S= transmission wages and salaries as % of electric wages and salaries

L NYSEG will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to its transmission assets.

M NYSEG either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in Schedule 19 Project ATRR is as follows:

	Total	
Gross receipt tax rate	0.0000%	
Revenue requirement	-	Estimate of Line 82
Gross Receipts Tax	-	

O May include CWIP in rate base as authorized by FERC.

New York State Electric and Gas Corporation
Workpaper 1: Average Balances for Most Rate Base Items
Actual for the 12 Months Ended 12/31/2021

Five Quarter Averages

Gross Operating Property

	(a1)	(a2)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
									Schedule 19 Projects								
	Month	**Year**	**Electric Intangible**	**Production**	**Transmission**	**Distribution**	**Electric General**	**Common**	**Project 1**	**Project 2**	**Project 3**	**Project 4**		**Total**			
	FF1 Reference		**204-207, line 5 fn**	**204-207, lines 16, 25, 35 and 46 fn**	**204-207, line 58 fn**	**204-207, Line 75 fn**	**204-207, l. 99 fn**	**355 fn**	**204-207, line 58 fn**	**204-207, line 58 fn**	**204-207, line 58 fn**	**204-207, line 58 fn**	**204-207, line 58 fn**	**Sum of Columns (h) through (l)**			
	Appendix A Line #		**5**	**1**	**2**	**3**	**4**	**6**	**2**	**2**	**2**	**2**	**2**	**2**			
1	December	2020	-	-	-	-	-	-	-	-	-	-	-	-			
2	March	2021	-	-	-	-	-	-	-	-	-	-	-	-			
3	June	2021	-	-	-	-	-	-	-	-	-	-	-	-			
4	September	2021	-	-	-	-	-	-	-	-	-	-	-	-			
5	December	2021	-	-	-	-	-	-	-	-	-	-	-	-			
6	Average		-	-	-	-	-	-	-	-	-	-	-	-			

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

									Schedule 19 Projects								
	Month	**Year**	**Electric Intangible**	**Production**	**Transmission**	**Distribution**	**Electric General**	**Common**	**Project 1**	**Project 2**	**Project 3**	**Project 4**		**Total**			
	FF1 Reference		**200-201.21c**	**219, lines. 20-24 fn**	**219, line 25 fn**	**219, line 26 fn**	**219, line 28 fn**	**355 fn**	**219, line 25 fn**	**219, line 25 fn**	**219, line 25 fn**	**219, line 25 fn**	**219, line 25 fn**	**Sum of Columns (h)through (l)**			
	Appendix A Line #		**13**	**9**	**10**	**11**	**12**	**14**	**10**	**10**	**10**	**10**	**10**	**10**			
7	December	2020	-	-	-	-	-	-	-	-	-	-	-	-			
8	March	2021	-	-	-	-	-	-	-	-	-	-	-	-			
9	June	2021	-	-	-	-	-	-	-	-	-	-	-	-			
10	September	2021	-	-	-	-	-	-	-	-	-	-	-	-			
11	December	2021	-	-	-	-	-	-	-	-	-	-	-	-			
12	Average		-	-	-	-	-	-	-	-	-	-	-	0			

Schedule 19 Projects - CWIP

Miscellaneous Rate Base Items

																Unfunded Liabilities		
															Accumulated Provision for	**Miscellaneous**		
	Month		**Project 1**	**Project 2**	**Project 3**	**Project 4**		**Total**	**Transmission Land Held for Future Use**	**Schedule 19 Projects - Land Held for Future Use**	**Schedule 19 Projects - Abandoned Plant**	**Materials & Supplies - Transmission**	**Materials and Supplies - Assigned to Construction (Electric and Gas)**	**Prepayments**	**Injuries and Damages**	**Current and Accrued Liabilities**	**Total**
									214, line 17 fn	**214, line TBD**	**230b, line TBD**	**227, Line 8 fn**	**227, line 5 fn**	**110-111, line 57 fn**	**112-113, line 28 fn**	**Account 242 - see below**	**Sum of Columns (o) through (p)**
	FF1 Reference		**216 fn**	**216 fn**	**216 fn**	**216 fn**	**216 fn**										
	Appendix A Line #		**23**	**23**	**23**	**23**	**23**	**23**	**28**	**28**	**24**	**30**	**31**	**32**			**33**
13	December	2020	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-
14	March	2021	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-
15	June	2021	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-
16	September	2021	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-
17	December	2021	-	-	-	-	0	-	-	-	-	-	-	-	-	-	-
18	Average		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unfunded Liabilities - Account 242

	Month		**Accrued Vacation**	**Other**	**Total**
	FF1 Reference		**NA**	**NA**	
	Appendix A Line #		**NA**	**NA**	
19	December	2020	-	-	-
20	March	2021	-	-	-
21	June	2021	-	-	-
22	September	2021	-	-	-
23	December	2021	-	-	-
24	Average		-	-	-

1-RB Items

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year
Actual for the 12 Months Ended 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			Schedule 19 Projects	*Plant Related*	*Labor Related*		*Total ADIT*	
		Nonprorated Items						
		Current Year						
1		**ADIT-190**	0	0	0			(Line 23)
2		**ADIT-282**	0	0	0			(Line 29)
3		**ADIT-283**	0	0	0			(Line 37)
4		**Subtotal**	0	0	0			(Line 1 + Line 2 + Line 3)
5		**Schedule 19 Projects W/S Allocator**			#DIV/0!			Appendix A
6		**GP Allocator**		#DIV/0!				Appendix A
7		**End of Year ADIT**	0	#DIV/0!	#DIV/0!		**#DIV/0!**	(Line 4 * Line 5 or Line 6)
8		**End of Previous Year ADIT**	0	#DIV/0!	#DIV/0!		**#DIV/0!**	W orksheet 2b, Line 7
9		**Average Beginning and End of Year**	0	#DIV/0!	#DIV/0!		**#DIV/0!**	(Average of Line 7 + Line 8)
10		**Prorated ADIT**					**#DIV/0!**	From Worksheet 2c, Line 14, Col. (r) or Worksheet 2d, Line 13, Col. (n)
11		**Total ADIT**					**#DIV/0!**	Line 9 + Line 10

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding $100,000 will be listed separately;

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	***Total***	***Excluded***	***Schedule 19 Projects Related***	***Plant Related***	***Labor Related***		***Justification***
11		0	0	0	0	0		
12		0	0	0	0	0		
13		0	0	0	0	0		
14		0	0	0	0	0		
15		0	0	0	0	0		
16		0	0	0	0	0		
17		0	0	0	0	0		
18		0	0	0	0	0		
19		0	0	0	0	0		
20		0	0	0	0	0		
21		0	0	0	0	0		
22		0	0	0	0	0		
23	**Total**	**0**	**0**	**0**	**0**	**0**		

Instructions for Account 190:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
   If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	***Total***	***Excluded***	***Schedule 19 Projects Related***	***Plant Related***	***Labor Related***		***Justification***
24	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		W orksheet 2c, Line 14, Col. (r)
25			0					
26			0					
27			0					
28			0	0	0	0		
29	**Total**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**0**		

Instructions for Account 282:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
   If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	**Total**	**Excluded**	**Schedule 19 Projects Related**	**Plant**	**Labor**		***Justification***
30	Cost of Removal		0	0	0	0		
31			0	0				
32			0					
33			0					
34			0					
35			0					
36			0					
37	**Total**		**0**	**0**	**0**	**0**		

Instructions for Account 283:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
   If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

2a-ADIT Current Year

New York State Electric and Gas Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year
Actual for the 12 Months Ended 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Schedule 19 Projects	*Plant Related*	*Labor Related*		*Total ADIT*		
	Nonprorated Items							
	Prior Year							
1	**ADIT-190**	0	0	0			(Line 20)	
2	**ADIT-282**	0	0	0			(Line 26)	
3	**ADIT-283**	0	0	0			(Line 34)	
4	**Subtotal**	0	0	0			(Line 1 + Line 2 + Line 3)	
5	**Schedule 19 Projects W/S Allocator**			#DIV/0!			Appendix A	
6	**GP Allocator**		#DIV/0!				Appendix A	
7	**Prior Year ADIT**	0	#DIV/0!	#DIV/0!		**#DIV/0!**	(Line 4 * Line 5 or Line 6)	

In filing out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed, dissimilar items with amounts exceeding $100,000 will be listed separately;

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	*Total*	*Excluded*	*Schedule 19 Projects Related*	*Plant Related*	*Labor Related*	*Justification*
8		0	0	0	0	0	
9		0	0	0	0	0	
10		0	0	0	0	0	
11		0	0	0	0	0	
12		0	0	0	0	0	
13		0	0	0	0	0	
14		0	0	0	0	0	
15		0	0	0	0	0	
16		0	0	0	0	0	
17		0	0	0	0	0	
18		0	0	0	0	0	
19		0	0	0	0	0	
20	**Total**	**0**	**0**	**0**	**0**	**0**	

Instructions for Account 190:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects		*Excluded*	*Schedule 19 Projects Related*	*Plant Related*	*Labor Related*	*G Justification*
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Worksheet 2d, Line 13, Col. (n)
22		0		0			
23		0					
24		0					
25		0	0	0	0	0	
26	**Total**	**#DIV/0!**	**0**	**#DIV/0!**	**0**	**0**	

Instructions for Account 282:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	*Total*	*Excluded*	*Schedule 19 Projects Related*	*Plant Related*	*Labor Related*	*Justification*
27	Cost of Removal	0		0	0	0	
28		0		0			
29		0					
30		0					
31		0					
32		0					
33		0					
34	**Total**	**0**	**0**	**0**	**0**	**0**	

Instructions for Account 283:
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D
2. ADIT items related to Plant are included in Column E
3. ADIT items related to Labor are included in Column F
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation
Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection
Actual for the 12 Months Ended 12/31/2021

Rate Year = Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount + (m) + (q) (i)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	#DIV/0!	#DIV/0!									#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	2021	28	307	365	84.11%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	2021	31	276	365	75.62%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	2021	30	246	365	67.40%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	2021	31	215	365	58.90%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	2021	30	185	365	50.68%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	2021	31	154	365	42.19%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	2021	31	123	365	33.70%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	2021	30	93	365	25.48%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	2021	31	62	365	16.99%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32	365	8.77%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	2021	31	1	365	0.27%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	#DIV/0!	#DIV/0!	0			#DIV/0!	0			#DIV/0!	#DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Worksheet 2d-Prior Year ADIT Proration Actual

New York State Electric and Gas Corporation
Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration
Actual for the 12 Months Ended 12/31/2021

Year = 2021
Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A) (a)	**Days in Period** (b)	(c)	(d)	(e)	**Projection - Proration of Projected Deferred Tax** (f)	(g)	(h)	**Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity** (i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount (e) * (f)	Prorated Projected Balance Sum of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected proration activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting averaging (n) + (k) +((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	28	307	365	84.11%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	31	276	365	75.62%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	30	246	365	67.40%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	31	215	365	58.90%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	30	185	365	50.68%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	31	154	365	42.19%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	31	123	365	33.70%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	30	93	365	25.48%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	31	62	365	16.99%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	30	32	365	8.77%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December	31	1	365	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Total	365				0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Actual Monthly Activity	Schedule 19 Projects	Plant Related	Gross Plant Allocator (Appendix A)	Total (d) * (e)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).
Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.
Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

New York State Electric and Gas Corporation
Workpaper 3: Excess Accumulated Deferred Income Taxes
Resulting from Income Tax Rate Changes (Note A)
Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Line	Description	ADIT Balances Prior to Remeasurement (a) (b)	ADIT Balances After Remeasurement (Note C) Column (b) * Line 43 (c)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c) (d)	Adjustments After Remeasurement (e)	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e) (f)	Schedule 19 Projects Allocation Factors (Note B) (g)	Allocated to Schedule 19 Projects Column (f) * Column (g) (h)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B) (i)	Amortization Year (j)	Balance at December 31 Column (h) - Column (j) (k)	Amortization Year (l)	Balance at December 31 Column (k) - Column (l) (m)	(n)
	Deficient Deferred Income Taxes - amortized to 410.1													
	FERC Account 190													
1		0	0	0	0	0	0.000%	0		0	0	0	0	
2		0	0	0	0	0	0.000%	0		0	0	0	0	
3		0	0	0	0	0	0.000%	0		0	0	0	0	
4		0	0	0	0	0	0.000%	0		0	0	0	0	
5		0	0	0	0	0	0.000%	0		0	0	0	0	
6	Total FERC Account 190	0	0	0	0	0		0		0	0	0	0	
	FERC Account 282													
7		0	0	0	0	0	0.000%	0		0	0	0	0	
8		0	0	0	0	0	0.000%	0		0	0	0	0	
9		0	0	0	0	0	0.000%	0		0	0	0	0	
10		0	0	0	0	0	0.000%	0		0	0	0	0	
11	Total Account 282	0	0	0	0	0		0		0	0	0	0	
	FERC Account 283													
12		0	0	0	0	0	0.000%	0		0	0	0	0	
13		0	0	0	0	0	0.000%	0		0	0	0	0	
14		0	0	0	0	0	0.000%	0		0	0	0	0	
15		0	0	0	0	0	0.000%	0		0	0	0	0	
16		0	0	0	0	0	0.000%	0		0	0	0	0	
17	Total FERC Account 283	0	0	0	0	0		0		0	0	0	0	
18	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	
19	Gross Up			0		0		0			0		0	
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0			0		0	
	Excess Accumulated Deferred Income Taxes - amortized to 411.1													
	FERC Account 190													
21		0	0	0	0	0	0.000%	0		0	0	0	0	
22		0	0	0	0	0	0.000%	0		0	0	0	0	
23	Total Account 190	0	0	0	0	0		0		0	0	0	0	
	FERC Account 282													
24	Accelerated Depreciation	0	0	0	0	0	0.000%	0	P	0	0	0	0	
25		0	0	0	0	0	0.000%	0		0	0	0	0	
26		0	0	0	0	0	0.000%	0		0	0	0	0	
27		0	0	0	0	0	0.000%	0		0	0	0	0	
28		0	0	0	0	0	0.000%	0		0	0	0	0	
29	Total Account 282	0	0	0	0	0		0		0	0	0	0	
	FERC Account 283													
30		0	0	0	0	0	0.000%	0		0	0	0	0	
31		0	0	0	0	0	0.000%	0		0	0	0	0	
32		0	0	0	0	0	0.000%	0		0	0	0	0	
33		0	0	0	0	0	0.000%	0		0	0	0	0	
34		0	0	0	0	0	0.000%	0		0	0	0	0	
35	Total Account 283	0	0	0	0	0		0		0	0	0	0	
36	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	
37	Gross Up			0		0		0			0		0	
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0			0		0	
39	Grand Total			0		0		0			0		0	
40	Total Amortization											0		

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes. This sheet will be populated and replicated for changes in federal, state or local income tax rates impacting Schedule 19 Project ADITs.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used) Note

C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41	New nominal rate	1.0%
42	Prior nominal rate	1.0%
43	Remeasurement Factor	100.0%

Note D:

Note E:

Note F:

New York State Electric and Gas Corporation
Workpaper 4: Permanent Book/Tax Differences
Actual for the 12 Months Ended 12/31/2021

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Sum of Columns (b), (c) and (d)

New York State Electric and Gas Corporation
Workpaper 5: Schedule 19 Project Return
Actual for the 12 Months Ended 12/31/2021

Line #	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
			Five Quarter Average					Allocate Other Rate Base Items to Schedule 19 Projects							
		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net IntangibePlant - - Using Allocator	Net Common Plant - - Using Allocator	CWIP	Abandoned Plant - Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
	ReferenceProject	W orkpaper 1, Line 6	Calculated	W orkpaper 1, Line 12	Col. (b) - Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	W orkpaper 1, Line 18	W orkpaper 1, Line 18	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (n)
1	Project Grouping 1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Project Grouping 3		#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	Project Grouping 4	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5			#DIV/0!		-	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Total	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	0	#DIV/0!	0	-	#DIV/0!	#DIV/0!
Ref						Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	W orkpaper 1, Line 18	W orkpaper 1, Line 18	Appendix A, Line 25	Appendix A, Line 26	Appendix A, Line 28	Appendix A, Line 34	

		Rate Base	W ACC	Return	W eighted Preferred and Common Equity Rate	Preferred and Common Equity Return		W eighted Debt Rate	Debt Return
	Reference	Col. (o)	Attachment 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Attachment 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)		Attachment 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
8	Project Grouping 2	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
9	Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
10	Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!		#DIV/0!	#DIV/0!
11		#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!
12	Total	#DIV/0!		#DIV/0!		#DIV/0!			#DIV/0!

Schedule 19 Projects Included in Each Project Group

Project	Project Name	Project Description	Gross Investment
Grouping 1			
Project Grouping 2			
Project Grouping 3			
Project Grouping 4			

New York State Electric and Gas Corporation
Workpaper 6: Schedule 19 Project Cost of Capital
Actual for the 12 Months Ended 12/31/2021

Line #	(a)	(b)	(c) (Note A)	(d)		(e)	(f)	(g)	(h)	(i)	(j)
	Project Grouping 1	**Capitalization**	**%s**	**Cost Rates**	**WACC**						
1	Long Term Debt	Line 22, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
2	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%	ROE Cap				10.87%
3	Common Stock	Line 22 Col. (d)	0	0.0%	0.000%	0.00%					
4	Total Capitalization		0	0.0%	(Lines 1 and 2, Col. (j))	#DIV/0!					
	Project Grouping 2	**Capitalization**	**%s**	**Cost Rates**	**WACC**						
5	Long Term Debt	Line 22, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
6	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%	ROE Cap				10.87%
7	Common Stock	Line 22 Col. (d)	0	0.0%	0.000%	0.00%					
8	Total Capitalization		0	0.0%	(Lines 5 and 6, Col. (j))	#DIV/0!					
	Project Grouping 3	**Capitalization**	**%s**	**Cost Rates**	**WACC**						
9	Long Term Debt	Line 22, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
10	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%	ROE Cap				10.87%
11	Common Stock	Line 22 Col. (d)	0	0.0%	0.000%	0.00%					
12	Total Capitalization		0	0.0%	(Lines 9 and 10, Col. (j))	#DIV/0!					
	Project Grouping 4	**Capitalization**	**%s**	**Cost Rates**	**WACC**						
13	Long Term Debt	Line 22, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Docket No.				0.00%
14	Preferred Stock	Line 22 Col. (b)	-	0.0%	0.000%	0.00%	ROE Cap				10.87%
15	Common Stock	Line 22 Col. (d)	0	0.0%	0.000%	0.00%					
16	Total Capitalization		0	0.0%	(Lines 13 and 14, Col. (j))	#DIV/0!					

			Common Equity				**Long-term Debt**				
			Total	**Less: Preferred Stock**	**Less: Accumulated Other Comprehensive Income**	**Common Equity for Capitalization**	**Total**	**Unamortized Gains on Reacquired Debt**	**Unamortized Debt Expense**	**Unamortized Loss on Reacquired Debt**	**Long-term Debt for Capitalization**
	Month	Year	112-113, l.16, fn	112-113, l.3, fn	112-113, l.15, fn	Col. (a) - Col. (b) - Col. (c)	112-113, l.24, fn	112-113, l.61, fn	112-113, l.69, fn	112-113, l.81, fn	Col. (e) + Col. (f) - Col. (g) - (h)
17	December	2020		-	-			-	-	-	
18	March	2021		-	-			-	-	-	
19	June	2021		-	-			-	-	-	
20	September	2021		-	-			-	-	-	
21	December	2021		-	-			-	-	-	
22	Average			-							
23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66)	0								
24	Long Term Debt	(Line 22, Col. (i))	0								
25	Long-term Debt Interest Rate	(Line 23 / Line 24)	#DIV/0!								
26	Preferred Dividends	118-119c, l.29	-								
27	Preferred Stock	(Line 22 Col. (b))	-								
28	Preferred Stock Rate	(Line 26 / Line 27)	0								

Note A: The above common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure.

New York State Electric and Gas Corporation
Workpaper 7: True-up Adjustment for Schedule 19 Projects
Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.
The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, NYSEG shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line			Estimated Interest Rate	Actual Interest Rate	Interest Rate True-Up
1	A	ATRR based on actual costs included for the previous calendar year	0		
2	B	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment	0		
3	C	Difference (A-B)	0	0	
4	D	Future Value Factor (1+i)^24	1.0000	1.0000	0
5	E	True-up Adjustment (C*D)	0	0	
6	F	Interest Rate True-up from Prior Periods	0		
7	G	ATU Adjustment with Interest Rate True-up From Prior Periods	0		

Where:
i= average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
8	July	Year 1	0.0000%	0.0000%
9	August	Year 1	0.0000%	0.0000%
10	September	Year 1	0.0000%	0.0000%
11	October	Year 1	0.0000%	0.0000%
12	November	Year 1	0.0000%	0.0000%
13	December	Year 1	0.0000%	0.0000%
14	January	Year 2	0.0000%	0.0000%
15	February	Year 2	0.0000%	0.0000%
16	March	Year 2	0.0000%	0.0000%
17	April	Year 2	0.0000%	0.0000%
18	May	Year 2	0.0000%	0.0000%
19	June	Year 2	0.0000%	0.0000%
20	July	Year 2	0.0000%	0.0000%
21	August	Year 2	0.0000%	0.0000%
22	September	Year 2	0.0000%	0.0000%
23	October	Year 2	0.0000%	0.0000%
24	November	Year 2	0.0000%	0.0000%
25	December	Year 2	0.0000%	0.0000%
26	January	Year 3	0.0000%	0.0000%
27	February	Year 3	0.0000%	0.0000%
28	March	Year 3	0.0000%	0.0000%
29	April	Year 3	0.0000%	0.0000%
30	May	Year 3	0.0000%	0.0000%
31	June	Year 3	0.0000%	0.0000%
32	Average		0.00000%	0.00000%

New York State Electric and Gas Corporation
Workpaper 8: Electric and Common Depreciation and Amortization Rates
Actual for the 12 Months Ended 12/31/2021

FERC Account	Description	Rate (Note 1)
Transmission		
350	Land Rights	NA
352	Structures and Improvements	1.79%
353	Station Equipment	1.69%
354	Towers and Fixtures	1.63%
355	Poles and Fixtures	2.07%
356	Overhead Conductors & Devices	2.21%
357	Underground Conduit	1.54%
358	Underground Conductors & Devices	1.83%
359	Roads and Trails	NA
Electric General and Intangible		
302	Franchises and Consents	NA
303	Intangible Plant	9.14%
390	Structures and Improvements	1.77%
391	Office Furniture and Equipment	5.00%
391.2	Computer Equipment	9.14%
392.1	Transportation Equipment - Auto	9.50%
393	Stores Equipment	2.56%
394	Tools, Shop and Garage Equipment	4.00%
395	Laboratory Equipment	3.66%
396	Power Operated Equipment	8.18%
396.1	Power Operated Equipment - Vehicle	6.67%
397	Communication Equipment	5.75%
397.1	Communication Equipment - Overhead	2.86%
398	Miscellaneous Equipment	2.95%
Common		
302	Franchises and Consents	NA
303	Intangible Plant	11.33%
390	Structures and Improvements	1.64%
391	Office Furniture and Equipment	4.32%
391.2	Computer Equipment	11.33%
391.4	LANs/WANs	14.29%
392	Transportation Equipment - Auto	9.00%
392.1	Transportation Equipment - In Reserve	10.00%
393	Stores Equipment	1.55%
394	Tools, Shop and Garage Equipment	3.09%
395	Laboratory Equipment	5.00%
397	Communication Equipment	6.67%
398	Miscellaneous Equipment	4.91%

Note 1: The above depreciation rates cannot change absent Commission authorization

New York State Electric and Gas Corporation
Workpaper 9: Prior Period Corrections Actual
for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Line No.	Description	Source	(a) Revenue Impact of Correction	(b) Calendar Year Revenue Requirement
1	Filing Name and Date			
2	Original Revenue Requirement			0
3	Description of Correction 1			0
4	Description of Correction 2			0
5	Total Corrections	(Line 3 + Line 4)		0
6	Corrected Revenue Requirement	(Line 2 + Line 5)		0
7	Total Corrections	(Line 5)		0
8	Average Monthly FERC Refund Rate	Note A		0.00%
9	Number of Months of Interest	Note B		0
10	Interest on Correction	(Line 7 * Line 8 * Line 9)		0
11	Sum of Corrections Plus Interest	(Line 7 + Line 10)		0

Notes:

A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual Trueup Adjustment is computed.

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.