

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 XX/XX/XXXX

Index

| Workpaper | Tab | Description |
|-----------|--------------------------|--|
| A | Appendix A | Annual Transmission Revenue Requirement for Schedule 19 Projects |
| 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 Projects |
| 6 | Project Cost Of Capital | Schedule 19 Projects 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 Projects 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 XX/XX/XXXX

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

| Line | Composite Depreciation Rates (1) | (2) | (3) | (4) | (5) |
|------|--|---|-------------------------------------|--------------------|--|
| No. | RATE BASE (Note A): | Form No. 1 or Transmission Formula Rate Reference | Company Total (where applicable) | Allocator (Note K) | Schedule 19 Projects (Col. 3 + Col. 4) |
| | GROSS PLANT IN SERVICE | | | | |
| 1 | Production | Workpaper 1, Line 6, Col. (c) Workpaper 1, Line 6, Col. (d) or Col. (m) | 0 | NA | 0 |
| 2 | Transmission | | 0 | DA | 0 |
| 3 | Distribution | Workpaper 1, Line 6, Col. (e) | 0 | NA | 0 |
| 4 | Electric General | Workpaper 1, Line 6, Col. (f) | 0 | S19 W/S | #DIV/0! |
| 5 | Electric Intangible | Workpaper 1, Line 6, Col. (b) | 0 | S19 W/S | #DIV/0! |
| 6 | Common | Workpaper 1, Line 6, Col. (g) | 0 | CP*S19 W/S | #DIV/0! |
| 7 | TOTAL GROSS PLANT | (Sum of Lines 1 through 6) | 0 | GP= | #DIV/0! |
| 8 | Without Common - For Gross Plant Allocator Calculation Only | | 0 | GPE= | #DIV/0! |
| | ACCUMULATED DEPRECIATION | | | | |
| 9 | Production | Workpaper 1, Line 12, Col. (c) Workpaper 1, Line 12, Col. (d) or Col. (m) | - | NA | 0 |
| 10 | Transmission | | - | DA | - |
| 11 | Distribution | Workpaper 1, Line 12, Col. (e) | - | NA | 0 |
| 12 | Electric General | Workpaper 1, Line 12, Col. (f) | - | S19 W/S | #DIV/0! |
| 13 | Electric Intangible | Workpaper 1, Line 12, Col. (b) | - | S19 W/S | #DIV/0! |
| 14 | Common | Workpaper 1, Line 12, Col. (g) | - | CP*S19 W/S | #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! |
| | ACCUMULATED DEFERRED INCOME TAXES (Note B) | | | | |
| 23 | Accumulated Deferred Income Taxes Excess Accumulated Deferred Income Taxes | Workpaper 2a, Line 11, Col. (g) Workpaper 3 | NA | | #DIV/0! |
| 24 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | (Line 23 + Line 24) | | | #DIV/0! |
| 26 | LAND HELD FOR FUTURE USE | Workpaper 1, Line 18, Col. (b) or (c) | 0 | DA | 0 |
| | OTHER RATE BASE ITEMS | | | | |
| 27 | Cash Working Capital (Note C) | (Line 47 times 45/360) | NA | | #DIV/0! |
| 28 | Materials & Supplies - Transmission Materials and Supplies - Electric and Gas - Assigned to Construction | Workpaper 1, Line 18, Col. (d) Workpaper 1, Line 18, Col. (e) | 0 | S19P | #DIV/0! |
| 29 | Prepayments | Workpaper 1, Line 18, Col. (f) | 0 | CP*GPE | #DIV/0! |
| 30 | Unfunded Liabilities | Workpaper 1, Line 18, Col. (i) | - | CP*GPE | #DIV/0! |
| 31 | TOTAL OTHER RATE BASE ITEMS | (Sum of Lines 27 through 31) | NA | CP*S19 W/S | #DIV/0! |
| 32 | | | | | |
| 33 | RATE BASE | (Line 22+ Line 25 + Line 26 + Line 32) | NA | | #DIV/0! |

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

| | (1) | (2) | (3) | (4) | (5) |
|------|---------------------------------------|---|----------------------|--------------------|--|
| | | | | | Schedule 19 Projects (Col. 3 * Col. 4) |
| Line | ANNUAL TRANSMISSION REVENUE | Form No. 1 or Transmission | Company Total (where | | |
| No. | REQUIREMENT | Formula Rate Reference | applicable) | Allocator (Note K) | (Col 3 times Col 4) |
| | OPERATIONS AND MAINTENANCE | | | | |
| | EXPENSES (Note M) | | | | |
| 34 | Transmission - Direct Assign | 320-323.112.b fn | 0 | DA | 0 |
| 35 | Transmission - Allocate | 320-323.112.b fn | 0 | | |
| 36 | Less: EPRI Dues in Account 566 | 352-353 | 0 | | |
| 37 | Subtotal - Transmission to Allocate | Line 35 - Line 36 | 0 | S19P | #DIV/0! |
| 38 | Electric A&G | 320-323.197.b | 0 | | |
| 39 | Less: EPRI Dues in A&G | 352-353 | 0 | | |
| 40 | Less: Regulatory Commission Expenses | 320-323.189.b | 0 | | |
| 41 | Less: Property Insurance | 320-323.185.b | 0 | | |
| 42 | Less: Account 930.2 Items | Note L | 0 | | |
| | | Line 38 - Line 39 - Line 40 - Line 41 - | | | |
| 43 | Adjusted Electric A&G | Line 42 | 0 | S19 W/S | #DIV/0! |
| | Plus: Transmission Related Regulatory | | | | |
| 44 | Expenses | 350-351 fn | 0 | S19P | #DIV/0! |
| | Plus: Direct Assigned Regulatory | | | | |
| 45 | Commission Expenses (Note E) | 350-351 fn | NA | DA | 0 |
| 46 | Plus: Property Insurance | 320-323.185.b | 0 | GPE | #DIV/0! |
| | | Sum of Lines 34, 37 and 43 through | | | |
| 47 | TOTAL O&M | 46 | NA | | #DIV/0! |
| | DEPRECIATION AND AMORTIZATION EXPENSE | | | | |

| | | | | | | |
|--|--------------------------------------|--|---------|------------|---------|---------|
| 48 | Transmission | 336.7.f, fn | 0 | DA | | 0 |
| 49 | Electric General | 336.10 f | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 50 | Electric Intangible | 336.1.d | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 51 | Common Electric | 336.11.f | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 52 | TOTAL DEPRECIATION | Sum of Lines 48 through 51 | 0 | | | #DIV/0! |
| TAXES OTHER THAN INCOME TAXES | | | | | | |
| LABOR RELATED | | | | | | |
| 53 | Payroll (Note D) | 262-263.9.I+262-263.17.I | 0 | CP*S19 W/S | #DIV/0! | #DIV/0! |
| PLANT RELATED | | | | | | |
| 55 | Real Estate | 262-263.5.I | 0 | CP*GPE | #DIV/0! | #DIV/0! |
| 56 | Franchise Tax | 262-263 | 0 | CP*GPE | #DIV/0! | #DIV/0! |
| 57 | Gross Receipts Tax | NA | | Note N | | 0 |
| 58 | Other | 262-263 | 0 | | | 0 |
| 59 | TOTAL OTHER TAXES | Sum of Lines 53 and 55 through 58 | 0 | | | #DIV/0! |
| INCOME TAXES (Note F) | | | | | | |
| | | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}= | | | | |
| 60 | Composite Tax Rate = T | | 0.0000% | | | |
| 61 | Gross-up Factor | 1 / (1 - T) | 0.0000 | | | |
| 62 | Income Tax Factor | T/(1-T) | 0.0000 | | | |
| Amortization of Investment Tax Credit (enter negative) | | 266-267.11. f, fn | NA | DA | | 0 |
| Amortization of Excess Deferred Income Taxes (enter negative) | | Workpaper 3 | NA | DA | | 0 |
| 65 | Tax Effect of Permanent Differences | Workpaper 4, Line 2, Col. (e) | NA | DA | | - |
| 66 | Income Tax Calculation | (Line 72 * Line 62) | NA | Calc | #DIV/0! | |
| 67 | ITC adjustment | (Line 63 * Line 61) | NA | Calc | | 0 |
| Amortization of Excess Deferred Income Tax Adjustment | | (Line 64 * Line 61) | NA | Calc | | 0 |
| 69 | Permanent Differences Tax Adjustment | (Line 65 * Line 61) | NA | Calc | | 0 |
| 70 | TOTAL INCOME TAXES | Sum of Lines 66 through 69 | NA | | | #DIV/0! |
| RETURN (Note H) | | | | | | |
| 71 | Debt | Workpaper 5, Line 12, Col. (i) | NA | Calc | #DIV/0! | |
| 72 | Common Equity and Preferred Stock | Workpaper 5, Line 12, Col. (f) | NA | Calc | #DIV/0! | |
| 73 | TOTAL RETURN | Sum of Lines 71 through 72 | NA | | | #DIV/0! |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS | | | | | | |
| 74 | | (Line 47 + Line 52 + Line 59 + Line 70 + Line 73) | DA | | #DIV/0! | |
| 75 | REVENUE CREDITS | (Line 99) | DA | | | - |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR) | | | | | | |
| 76 | | (Line 74 + Line 75) | NA | | #DIV/0! | |
| 77 | CORRECTIONS | Workpaper 9, Line 11, Col. (b) | NA | | | 0 |
| ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G) | | | | | | |
| 78 | | Workpaper 7, Line 5 | NA | | | 0 |
| 79 | ATTR PLUS ATU AND CORRECTIONS | Sum of Lines 76 through 78 | NA | | #DIV/0! | |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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 | | | | | |
| 80 | Electric Plant | (Line 94) | 0 | | | |
| 81 | Total Transmission Plant | (Line 2) | 0 | | | |
| 82 | Schedule 19 Projects | (Line 2) | 0 | | | |
| 83 | Schedule 19 Projects Plant Allocator | (Line 82 / Line 81) | #DIV/0! | S19P | | |
| 84 | Transmission Plant Allocator | (Line 81 / Line 80) | #DIV/0! | TP | | |
| ELECTRIC WAGE AND SALARY ALLOCATOR | | | | | | |
| 85 | Production | 354-355.20.b | 0 | | | |
| 86 | Transmission | 354-355.21.b | 0 | | | |
| 87 | Distribution | 354-355.23.b | 0 | | | |
| 88 | Other | 354-355.24,25,26.b | 0 | | | |
| 89 | Total | Sum of Lines 85 through 88 | 0 | | | |
| 90 | Transmission Wage and Salary Allocator | (Line 86 / Line 89) | #DIV/0! | T W/S | | |
| Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P) | | | | | | |
| 91 | Schedule 19 Projects Wage and Salary Allocator | (Line 86 * Line 83) | #DIV/0! | | | |
| 92 | Schedule 19 Projects Transmission Wage and Salary Allocator | (Line 91 / Line 89) | #DIV/0! | S19 W/S | | |
| 93 | Schedule 19 Projects Transmission Wage and Salary Allocator | (Line 91 / Line 86) | #DIV/0! | S19 W/S T | | |
| ELECTRIC COMMON PLANT ALLOCATOR (CE) | | | | | | |
| 94 | Electric | 200-201.3.c+6.c | 0 | | | % Electric |
| 95 | Gas | 200-201.3.d+6.d | 0 | CP= | | 0.000% |
| 96 | Total (excludes common) | (Line 94 + Line 95) | 0 | | | |
| REVENUE CREDITS | | | | | | |
| 97 | Account 454, Rent from Electric Property (Note I) | 300-301, fn | - | | | |
| 98 | Account 456, Other Electric Revenue (Note J) | 300-301, fn | - | | | |

| | | |
|----|-----------------------|---|
| 99 | Total Revenue Credits | - |
|----|-----------------------|---|

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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 | Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses. | | |
| 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 Schedule 19 Projects gross plant as % of electric and common plant) GPE= gross electric plant allocator (allocated Schedule 19 Projects gross 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) 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 Projects ATRR is as follows: Total Gross receipt tax rate 0.0000% Revenue requirement - Estimate of Line 79 Gross Receipts Tax - | | |
| O | For future use. | | |

Exhibit 1: Average Balances for Most Rate Base

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

| (a) | (b) | (c) Schedule 19 Projects | (d) Plant Related | (e) Labor Related | (f) | (g) Total ADIT | (h) |
|-----|------------------------------------|--------------------------------|-------------------------|-------------------------|-----|----------------------|---|
| | Nonprorated Items | | | | | | |
| | Current Year | | | | | | |
| 1 | ADIT-190 | 0 | 0 | 0 | | | (Line 24) |
| 2 | ADIT-282 | 0 | 0 | 0 | | | (Line 30) |
| 3 | ADIT-283 | 0 | 0 | 0 | | | (Line 38) |
| 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! | Worksheet 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) Schedule 19 Projects Related | (e) Plant Related | (f) Labor Related | (g) | (h) |
|---|-------|----------|---|-------------------------|-------------------------|-----|---------------|
| ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 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 | 0 | 0 | 0 | 0 | 0 | | |
| 24 | Total | 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) Workpaper - Current Year

| (a) | (b) | (c) | (d) Schedule 19 Projects Related | (e) Plant Related | (f) Labor Related | (g) | (h) |
|--|---------|----------|---|-------------------------|-------------------------|-----|---------------------------------|
| ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 25 | #DIV/0! | 0 | #DIV/0! | 0 | 0 | | Worksheet 2c, Line 14, Col. (r) |
| 26 | 0 | | | | | | |
| 27 | 0 | | | | | | |
| 28 | 0 | | | | | | |
| 29 | 0 | 0 | 0 | 0 | 0 | | |
| 30 | Total | #DIV/0! | 0 | #DIV/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) Workpaper - Current Year

| (a) | (b) | (c) | (d) Schedule 19 Projects Related | (e) Plant | (f) Labor | (g) | (h) |
|---|-----------------|----------|---|--------------|--------------|-----|---------------|
| ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 31 | Cost of Removal | 0 | 0 | 0 | 0 | | |
| 32 | | 0 | 0 | | | | |
| 33 | | 0 | | | | | |
| 34 | | 0 | | | | | |
| 35 | | 0 | | | | | |
| 36 | | 0 | | | | | |
| 37 | | 0 | | | | | |
| 38 | 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.

New York State Electric and Gas Corporation
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year
Actual for the 12 Months Ended XX/XX/XXXX

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

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) |
|----|--|-------|----------|------------------------------------|------------------|------------------|---------------|
| | 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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) Workpaper - 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 | Workpaper 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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) Workpaper - 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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 XX/XX/XXXX

| Debit amounts are shown as positive and credit amounts are shown as negative. | | | | | | | | | | | | | | | | | | |
|---|---|------|-------------------|--|---------------------------------------|----------------------------------|---|----------------------|----------------------------------|---------------|------------------------------------|----------------------------|---------------------------|------------------------------------|----------------------------|----------------------------|---------------------------|--|
| Rate Year = | | | | | | | | | | | | | | | | | | |
| Account 282 (Note A) | | | | | | | | | | | | | | | | | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
| | Beginning Balance & Monthly Changes | Year | Days in the Month | Number of Days Remaining in Year After Current Month | Total Days in the Projected Rate Year | Weighting for Projection (d)/(e) | Beginning Balance/ Monthly Amount/ Ending Balance | Schedule 19 Projects | Transmission Proration (f) x (h) | Plant Related | Gross Plant Allocator (Appendix A) | Plant Allocation * (k) (j) | Plant Proration (f) x (l) | Labor Related (General and Common) | W/S Allocator (Appendix A) | Labor Allocation (n) * (o) | Labor Proration (f) x (p) | Total Transmission Prorated Amount (i) + (m) + (q) |
| Line # | | | | | | | | | | | | | | | | | | |
| | December 31st balance of Prorated ADIT (Note B) | 2020 | | | | 100.00% | #DIV/0! | #DIV/0! | #DIV/0! | | | | | | | | | #DIV/0! |
| 1 | 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! |
| 2 | 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! |
| 3 | 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! |
| 4 | 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! |
| 5 | 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! |
| 6 | 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! |
| 7 | 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! |
| 8 | 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! |
| 9 | 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! |
| 10 | 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! |
| 11 | 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! |
| 12 | 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! |
| 13 | Prorated Balance | | 365 | | | | #DIV/0! | #DIV/0! | #DIV/0! | 0 | | | #DIV/0! | 0 | | #DIV/0! | #DIV/0! | #DIV/0! |
| 14 | | | | | | | | | | | | | | | | | | |

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 Workpaper 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 XX/XX/XXXX

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

| Account 282 (Note A) | | | | | | | | Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity | | | | | |
|-------------------------|-------------------|--|--|--|----------------------------|-----------------------|---------------------------------------|---|--|--|--|---|---|
| Days in Period | | | | Projection - Proration of Projected Deferred Tax | | | | (i) | (j) | (k) | (l) | (m) | (n) |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | 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 l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A) | Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2 |
| 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 * (f) | Prorated Projected Balance of (g) Sum | | | | | | |
| 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 | | | | | | | | | | | | | | |
|---|---|--------------------------------------|--|--|---------------------------------|---|--|-----------------------------------|---|-------------------|-------------------------|-------------------|-------------------------|-----|
| Worksheet 3: Excess Accumulated Deferred Income Taxes | | | | | | | | | | | | | | |
| Resulting from Income Tax Rate Changes (Note A) | | | | | | | | | | | | | | |
| Actual for the 12 Months Ended XX/XX/XXXX | | | | | | | | | | | | | | |
| Debit amounts are shown as positive and credit amounts are shown as negative. | | | | | | | | | | | | | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) |
| | | | | Deficient or Excess Accumulated Deferred Taxes at December 31, | Adjustments After Remeasurement | Adjusted Deficient or Excess Accumulated Deferred Taxes | Schedule 19 Projects Allocation Factors (Note B) | Allocated to Schedule 19 Projects | Protected (P) Unprotected Property (UP) Other (UO) (Note B) | Amortization Year | Balance at December 31 | Amortization Year | Balance at December 31 | |
| Line | Description | ADIT Balances Prior to Remeasurement | ADIT Balances After Remeasurement (Note C) | Column (b) - Column (c) | | Column (d) + Column (e) | | Column (f) * Column (g) | | | Column (h) - Column (j) | | Column (k) - Column (l) | |
| 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 | |
| Subtotal Before Being Grossed up for | | | | | | | | | | | | | | |
| 18 | Income Taxes | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 19 | Gross Up | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 20 | Total Deficient Accumulated Deferred Income Taxes - Account 182.3 | | | 0 | | 0 | | 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 | |
| Subtotal Before Being Grossed up for | | | | | | | | | | | | | | |
| 36 | Income Taxes | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 37 | Gross Up | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 38 | Total Excess Accumulated Deferred Income Taxes - Account 254 | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 39 | Grand Total | | | 0 | | 0 | | 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 XX/XX/XXXX

| 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 | - |
| | | Line 1 * Composite Income Tax Rate | Line 1 * Composite Income Tax Rate | Line 1 * Composite Income Tax Rate | Sum of Columns (b), (c) and (d) |
| Ref | | | | | |

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

| Line # | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|--------|--------------------|---|-------------------------|--|---|--|---|---|--|--|---|--|---|
| | | Five Quarter Average | | | | Allocate Other Rate Base Items to Schedule 19 Projects | | | | | | | |
| | Reference | Gross Plant in Service Workpaper 1, Line 6 | Allocator Calculated | Accumulated Depreciation Workpaper 1, Line 12 | Net Operating Property Col. (b) + Col. (d) | Net General Plant - Using Allocator Line 6 * Col. (c) | Net Intangible Plant - Using Allocator Line 6 * Col. (c) | Net Common Plant - Using Allocator Line 6 * Col. (c) | Accumulated Deferred Income Taxes - Using Allocator Line 6 * Col. (c) | (Excess)/Deficient ADIT - Using Allocator Line 6 * Col. (c) | Land Held for Future Use - Using Allocator Line 6 * Col. (c) | Other Rate Base Items - Using Allocator Line 6 * Col. (c) | Total Rate Base Sum of Col. (e) through Col. (l) |
| 1 | Project Grouping 1 | - | #DIV/0! | - | - | #DIV/0! | #DIV/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! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| 3 | Project Grouping 3 | - | #DIV/0! | - | - | #DIV/0! | #DIV/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! | #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! |
| 6 | Total | - | #DIV/0! | - | - | #DIV/0! Appendix A, Line 19 | #DIV/0! Appendix A, Line 20 | #DIV/0! Appendix A, Line 21 | #DIV/0! Appendix A, Line 23 | 0 Appendix A, Line 24 | - Appendix A, Line 26 | #DIV/0! Appendix A, Line 32 | #DIV/0! |

Ref

| | Rate Base | WACC | Return | Weighted Preferred and Common Equity Rate | Preferred and Common Equity Return | Weighted Debt Rate | Debt Return |
|-----------|--------------------|--|---------------------|---|------------------------------------|--|---------------------|
| Reference | Col. (m) | Workpaper 6, Line 4, Line 8, Line 12, or Line 16 | Col. (b) * Col. (c) | Workpaper 6, Lines 2 + 3, Lines 6+ 7 , Lines 10 + 11 or Lines 14 + 15 | Col. (b) * Col. (e) | Workpaper 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! |
| 8 | Project Grouping 2 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #DIV/0! | #DIV/0! |
| 9 | Project Grouping 3 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #DIV/0! | #DIV/0! |
| 10 | Project Grouping 4 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #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 Name | Project Description | Gross Investment | |
| Project Grouping 1 | | | |
| Project Grouping 2 | | | |
| Project Grouping 3 | | | |
| Project Grouping 4 | | | |
| | | | |

| New York State Electric and Gas Corporation Worksheet 6: Schedule 19 Project Cost of Capital Actual for the 12 Months Ended XX/XX/XXXX | | | | | | | | | | | |
|--|------------------------------|---|--------------------------|---|---|-------------------|--|--|---|--|--------|
| Line # | (a) | (b) | (c) (Note A) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| Project Grouping 1 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 1 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.60% |
| 3 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 4 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 1 or 2, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 2 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 5 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.60% |
| 7 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 8 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 5 or 6, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 3 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 9 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.60% |
| 11 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 12 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 9 or 10, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 4 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 13 | Long Term Debt | Line 22, Col. (k) | 0 | 0.0% | #DIV/0! | #DIV/0! | | ROE per New York State Public Service Commission, Case No. | | | 0.00% |
| 14 | Preferred Stock | Line 22 Col. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.60% |
| 15 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 16 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 13 or 14, Col. (k)) | #DIV/0! | | | | | |
| | | | | | | | | | | | |
| Common Equity | | | | | | | | | | | |
| Long-term Debt | | | | | | | | | | | |
| | | Total | Less: Preferred Stock | Less: Accumulated Other Comprehensive Income | Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d) | Total | Unamortized Gains on Reacquired Debt | Unamortized Debt Expense | Unamortized Loss on Reacquired Debt | Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j) | |
| | Month | Year | 112-113, I.16, fn | 112-113, I.3, fn | 112-113, I.15, fn | 112-113, I.24, fn | 112-113, I.61, fn | 110-111, I.69, fn | 110-111, I.81, fn | | |
| 17 | December | 2020 | - | - | - | - | - | - | - | | |
| 18 | March | 2021 | - | - | - | - | - | - | - | | |
| 19 | June | 2021 | - | - | - | - | - | - | - | | |
| 20 | September | 2021 | - | - | - | - | - | - | - | | |
| 21 | December | 2021 | - | - | - | - | - | - | - | | |
| 22 | Average | | - | - | - | - | - | - | - | | |
| | | | | | | | | | | | |
| | | (114-117c, sum of lines 62, 63, 64, 65, 66) | | | | | | | | | |
| 23 | Long Term Interest | | 0 | | | | | | | | |
| 24 | Long-Term Debt | (Line 22, Col. (k) | 0 | | | | | | | | |
| 25 | Long-term Debt Interest Rate | (Line 23 / Line 24) | #DIV/0! | | | | | | | | |
| 26 | Preferred Dividends | 118-119c, I.29 | - | | | | | | | | |
| 27 | Preferred Stock | (Line 22 , Col. (c) | - | | | | | | | | |
| 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 XX/XX/XXXX

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 workpaper included in the filed Formula Rate Template, the inputs to the workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the workpaper and input to the main body of the Formula Rate.

| | | | 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 | |
| 5 | E | True-up Adjustment (C*D) | 0 | 0 | 0 |
| 6 | F | Interest Rate True-up (Note 1) | 0 | | |

Where:
i = average interest rate as calculated below

| Interest on Amount of Refunds or Surcharges | | | Estimated Monthly Interest Rate | Actual Monthly Interest Rate |
|---|-----------|--------|---------------------------------------|------------------------------------|
| Month | Year | | | |
| 7 | July | Year 1 | 0.0000% | 0.0000% |
| 8 | August | Year 1 | 0.0000% | 0.0000% |
| 9 | September | Year 1 | 0.0000% | 0.0000% |
| 10 | October | Year 1 | 0.0000% | 0.0000% |
| 11 | November | Year 1 | 0.0000% | 0.0000% |
| 12 | December | Year 1 | 0.0000% | 0.0000% |
| 13 | January | Year 2 | 0.0000% | 0.0000% |
| 14 | February | Year 2 | 0.0000% | 0.0000% |
| 15 | March | Year 2 | 0.0000% | 0.0000% |
| 16 | April | Year 2 | 0.0000% | 0.0000% |
| 17 | May | Year 2 | 0.0000% | 0.0000% |
| 18 | June | Year 2 | 0.0000% | 0.0000% |
| 19 | July | Year 2 | 0.0000% | 0.0000% |
| 20 | August | Year 2 | 0.0000% | 0.0000% |
| 21 | September | Year 2 | 0.0000% | 0.0000% |
| 22 | October | Year 2 | 0.0000% | 0.0000% |
| 23 | November | Year 2 | 0.0000% | 0.0000% |
| 24 | December | Year 2 | 0.0000% | 0.0000% |
| 25 | January | Year 3 | 0.0000% | 0.0000% |
| 26 | February | Year 3 | 0.0000% | 0.0000% |
| 27 | March | Year 3 | 0.0000% | 0.0000% |
| 28 | April | Year 3 | 0.0000% | 0.0000% |
| 29 | May | Year 3 | 0.0000% | 0.0000% |
| 30 | June | Year 3 | 0.0000% | 0.0000% |
| 31 | Average | | 0.00000% | 0.00000% |

Note 1: Use Workpaper 7-True-up Adjustment to determine the ATU with actual interest rates and include the interest rate true-up with a subsequent ATU adjustment.

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

| <u>FERC Account</u> | <u>Description</u> | <u>Rate (Note 1)</u> |
|--|---------------------------------------|----------------------|
| <u>Transmission</u> | | |
| 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 |
| <u>Electric General and Intangible</u> | | |
| 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% |
| <u>Common</u> | | |
| 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 XX/XX/XXXX

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

| Line No. | Description | Source | (a) | (b) |
|-------------|----------------------------------|-------------------------------|------------------------------------|---|
| | | | Revenue Impact of Correction | 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 True-up 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.
- C Corrected formula rate calculations will be provided to support any corrections.

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 XX/XX/XXXX

Index

| Workpaper | Tab | Description |
|-----------|--------------------------|--|
| A | Appendix A | Annual Transmission Revenue Requirement for Schedule 19 Projects |
| 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 Projects |
| 6 | Project Cost Of Capital | Schedule 19 Projects 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 Projects 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 XX/XX/XXXX

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

| Composite Depreciation Rates | | | | | | | | | |
|--|---|---|----------------------------------|--------------------|---------|---------|--|--|--|
| Line | (1) | (2) | (3) | (4) | (5) | | | | |
| | | | | | | | | | |
| Schedule 19 | | | | | | | | | |
| Projects (Col. 3 * Col. 4) | | | | | | | | | |
| No. | RATE BASE (Note A): | Form No. 1 or Transmission Formula Rate Reference | Company Total (where applicable) | Allocator (Note K) | | | | | |
| GROSS PLANT IN SERVICE | | | | | | | | | |
| 1 | Production | Workpaper 1, Line 6, Col. (c) | 0 | NA | | 0 | | | |
| 2 | Transmission | Workpaper 1, Line 6, Col. (d) or Col. (m) | 0 | DA | | 0 | | | |
| 3 | Distribution | Workpaper 1, Line 6, Col. (e) | 0 | NA | | 0 | | | |
| 4 | Electric General | Workpaper 1, Line 6, Col. (f) | 0 | S19 W/S | #DIV/0! | #DIV/0! | | | |
| 5 | Electric Intangible | Workpaper 1, Line 6, Col. (b) | 0 | S19 W/S | #DIV/0! | #DIV/0! | | | |
| 6 | Common | Workpaper 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 | Workpaper 1, Line 12, Col. (c) | - | NA | | 0 | | | |
| 10 | Transmission | Workpaper 1, Line 12, Col. (d) or Col. (m) | - | DA | | - | | | |
| 11 | Distribution | Workpaper 1, Line 12, Col. (e) | - | NA | | 0 | | | |
| 12 | Electric General | Workpaper 1, Line 12, Col. (f) | - | S19 W/S | #DIV/0! | #DIV/0! | | | |
| 13 | Electric Intangible | Workpaper 1, Line 12, Col. (b) | - | S19 W/S | #DIV/0! | #DIV/0! | | | |
| 14 | Common | Workpaper 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! | | | |
| ACCUMULATED DEFERRED INCOME TAXES (Note B) | | | | | | | | | |
| 23 | Accumulated Deferred Income Taxes Excess Accumulated Deferred Income Taxes | Workpaper 2a, Line 11, Col. (g) | NA | | | #DIV/0! | | | |
| 24 | Taxes | Workpaper 3 | NA | | | 0 | | | |
| 25 | TOTAL ACCUMULATED DEFERRED INCOME TAXES | (Line 23 + Line 24) | | | | #DIV/0! | | | |
| 26 | LAND HELD FOR FUTURE USE | Workpaper 1, Line 18, Col. (b) or (c) | 0 | DA | | 0 | | | |
| OTHER RATE BASE ITEMS | | | | | | | | | |
| 27 | Cash Working Capital (Note C) | (Line 47 times 45/360) | NA | | | #DIV/0! | | | |
| 28 | Materials & Supplies - Transmission Materials and Supplies - Electric and Gas - | Workpaper 1, Line 18, Col. (d) | 0 | S19P | #DIV/0! | #DIV/0! | | | |
| 29 | Assigned to Construction | Workpaper 1, Line 18, Col. (e) | 0 | CP*GPE | #DIV/0! | #DIV/0! | | | |
| 30 | Prepayments | Workpaper 1, Line 18, Col. (f) | 0 | CP*GPE | #DIV/0! | #DIV/0! | | | |
| 31 | Unfunded Liabilities | Workpaper 1, Line 18, Col. (i) | - | CP*S19 W/S | #DIV/0! | #DIV/0! | | | |
| 32 | TOTAL OTHER RATE BASE ITEMS | (Sum of Lines 27 through 31) | NA | | | #DIV/0! | | | |
| 33 | RATE BASE | (Line 22+ Line 25 + Line 26 + Line 32) | NA | | | #DIV/0! | | | |

Formula Rate - Non-Levelized

Rate Formula Template Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

| | (1) | (2) | (3) | (4) | (5) |
|------|---------------------------------------|---|-----------------------------|---------------------------|---|
| | | | | | Schedule 19 Projects (Col. 3 * Col. 4) |
| Line | ANNUAL TRANSMISSION REVENUE | Form No. 1 or Transmission | Company Total (where | | |
| No. | REQUIREMENT | Formula Rate Reference | applicable) | Allocator (Note K) | (Col 3 times Col 4) |
| | OPERATIONS AND MAINTENANCE | | | | |
| | EXPENSES (Note M) | | | | |
| 34 | Transmission - Direct Assign | 320-323.112.b fn | 0 | DA | 0 |
| 35 | Transmission - Allocate | 320-323.112.b fn | 0 | | |
| 36 | Less: EPRI Dues in Account 566 | 352-353 | 0 | | |
| 37 | Subtotal - Transmission to Allocate | Line 35 - Line 36 | 0 | S19P | #DIV/0! |
| 38 | Electric A&G | 320-323.197.b | 0 | | |
| 39 | Less: EPRI Dues in A&G | 352-353 | 0 | | |
| 40 | Less: Regulatory Commission Expenses | 320-323.189.b | 0 | | |
| 41 | Less: Property Insurance | 320-323.185.b | 0 | | |
| 42 | Less: Account 930.2 Items | Note L | 0 | | |
| | | Line 38 - Line 39 - Line 40 - Line 41 - | | | |
| 43 | Adjusted Electric A&G | Line 42 | 0 | S19 W/S | #DIV/0! |
| | Plus: Transmission Related Regulatory | | | | |
| 44 | Expenses | 350-351 fn | 0 | S19P | #DIV/0! |
| | Plus: Direct Assigned Regulatory | | | | |
| 45 | Commission Expenses (Note E) | 350-351 fn | NA | DA | 0 |
| 46 | Plus: Property Insurance | 320-323.185.b | 0 | GPE | #DIV/0! |
| | | Sum of Lines 34, 37 and 43 through | | | |
| 47 | TOTAL O&M | 46 | NA | | #DIV/0! |
| | DEPRECIATION AND AMORTIZATION EXPENSE | | | | |

| | | | | | | |
|--|--------------------------------------|--|---------|------------|---------|---------|
| 48 | Transmission | 336.7.f, fn | 0 | DA | | 0 |
| 49 | Electric General | 336.10 f | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 50 | Electric Intangible | 336.1.d | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 51 | Common Electric | 336.11.f | 0 | S19 W/S | #DIV/0! | #DIV/0! |
| 52 | TOTAL DEPRECIATION | Sum of Lines 48 through 51 | 0 | | | #DIV/0! |
| TAXES OTHER THAN INCOME TAXES | | | | | | |
| LABOR RELATED | | | | | | |
| 53 | Payroll (Note D) | 262-263.9.I+262-263.17.I | 0 | CP*S19 W/S | #DIV/0! | #DIV/0! |
| PLANT RELATED | | | | | | |
| 55 | Real Estate | 262-263.5.I | 0 | CP*GPE | #DIV/0! | #DIV/0! |
| 56 | Franchise Tax | 262-263 | 0 | CP*GPE | #DIV/0! | #DIV/0! |
| 57 | Gross Receipts Tax | NA | | Note N | | 0 |
| 58 | Other | 262-263 | 0 | | | 0 |
| 59 | TOTAL OTHER TAXES | Sum of Lines 53 and 55 through 58 | 0 | | | #DIV/0! |
| INCOME TAXES (Note F) | | | | | | |
| | | T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}= | | | | |
| 60 | Composite Tax Rate = T | | 0.0000% | | | |
| 61 | Gross-up Factor | 1 / (1 - T) | 0.0000 | | | |
| 62 | Income Tax Factor | T/(1-T) | 0.0000 | | | |
| Amortization of Investment Tax Credit (enter negative) | | 266-267.11. f, fn | NA | DA | | 0 |
| Amortization of Excess Deferred Income Taxes (enter negative) | | Workpaper 3 | NA | DA | | 0 |
| 65 | Tax Effect of Permanent Differences | Workpaper 4, Line 2, Col. (e) | NA | DA | | - |
| 66 | Income Tax Calculation | (Line 72 * Line 62) | NA | Calc | #DIV/0! | |
| 67 | ITC adjustment | (Line 63 * Line 61) | NA | Calc | | 0 |
| Amortization of Excess Deferred Income Tax Adjustment | | (Line 64 * Line 61) | NA | Calc | | 0 |
| 69 | Permanent Differences Tax Adjustment | (Line 65 * Line 61) | NA | Calc | | 0 |
| 70 | TOTAL INCOME TAXES | Sum of Lines 66 through 69 | NA | | | #DIV/0! |
| RETURN (Note H) | | | | | | |
| 71 | Debt | Workpaper 5, Line 12, Col. (i) | NA | Calc | #DIV/0! | |
| 72 | Common Equity and Preferred Stock | Workpaper 5, Line 12, Col. (f) | NA | Calc | #DIV/0! | |
| 73 | TOTAL RETURN | Sum of Lines 71 through 72 | NA | | | #DIV/0! |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS | | | | | | |
| 74 | | (Line 47 + Line 52 + Line 59 + Line 70 + Line 73) | DA | | | #DIV/0! |
| 75 | REVENUE CREDITS | (Line 99) | DA | | | - |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTRR) | | | | | | |
| 76 | | (Line 74 + Line 75) | NA | | | #DIV/0! |
| 77 | CORRECTIONS | Workpaper 9, Line 11, Col. (b) | NA | | | 0 |
| ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G) | | | | | | |
| 78 | | Workpaper 7, Line 5 | NA | | | 0 |
| 79 | ATTRR PLUS ATU AND CORRECTIONS | Sum of Lines 76 through 78 | NA | | | #DIV/0! |

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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

SUPPORTING CALCULATIONS AND NOTES

| | | | | | |
|--|---|----------------------------|---------|-----------|------------|
| No. | TRANSMISSION PLANT ALLOCATOR | | | | |
| 80 | Electric Plant | (Line 94) | 0 | | |
| 81 | Total Transmission Plant | (Line 2) | 0 | | |
| 82 | Schedule 19 Projects | (Line 2) | 0 | | |
| 83 | Schedule 19 Projects Plant Allocator | (Line 82 / Line 81) | #DIV/0! | S19P | |
| 84 | Transmission Plant Allocator | (Line 81 / Line 80) | #DIV/0! | TP | |
| ELECTRIC WAGE AND SALARY ALLOCATOR | | | | | |
| 85 | Production | 354-355.20.b | 0 | | |
| 86 | Transmission | 354-355.21.b | 0 | | |
| 87 | Distribution | 354-355.23.b | 0 | | |
| 88 | Other | 354-355.24,25,26.b | 0 | | |
| 89 | Total | Sum of Lines 85 through 88 | 0 | | |
| 90 | Transmission Wage and Salary Allocator | (Line 86 / Line 89) | #DIV/0! | T W/S | |
| Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P) | | | | | |
| 91 | | (Line 86 * Line 83) | #DIV/0! | | |
| Schedule 19 Projects Wage and Salary Allocator | | | | | |
| 92 | | (Line 91 / Line 89) | #DIV/0! | S19 W/S | |
| Schedule 19 Projects Transmission Wage and Salary Allocator | | | | | |
| 93 | | (Line 91 / Line 86) | #DIV/0! | S19 W/S T | |
| ELECTRIC COMMON PLANT ALLOCATOR (CE) | | | | | |
| 94 | Electric | 200-201.3.c+6.c | 0 | | % Electric |
| 95 | Gas | 200-201.3.d+6.d | 0 | CP= | 0.000% |
| 96 | Total (excludes common) | (Line 94 + Line 95) | 0 | | |
| REVENUE CREDITS | | | | | |
| 97 | Account 454, Rent from Electric Property (Note I) | 300-301, fn | - | | |
| 98 | Account 456, Other Electric Revenue (Note J) | 300-301, fn | - | | |

| | | |
|----|-----------------------|---|
| 99 | Total Revenue Credits | - |
|----|-----------------------|---|

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended XX/XX/XXXX

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 | Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses. | | |
| 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 Schedule 19 Projects gross plant as % of electric and common plant) GPE= gross electric plant allocator (allocated Schedule 19 Projects gross 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) 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 Projects ATRR is as follows: Total Gross receipt tax rate Revenue requirement Gross Receipts Tax | | |
| O | For future use. | | |

Exhibit 1: Average Balances for Most Rate Base

| | | | | | |
|----|----------|------|---|---|---|
| 23 | December | 2021 | - | - | - |
| 24 | Average | | - | - | - |

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

| (a) | (b) | (c) Schedule 19 Projects | (d) Plant Related | (e) Labor Related | (f) | (g) Total ADIT | (h) |
|-----|------------------------------------|--------------------------------|-------------------------|-------------------------|-----|------------------------------|---|
| | Nonprorated Items | | | | | | |
| | Current Year | | | | | | |
| 1 | ADIT-190 | 0 | 0 | 0 | | (Line 24) | |
| 2 | ADIT-282 | 0 | 0 | 0 | | (Line 30) | |
| 3 | ADIT-283 | 0 | 0 | 0 | | (Line 38) | |
| 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! | | (Line 4 * Line 5 or Line 6) | |
| 8 | End of Previous Year ADIT | 0 | #DIV/0! | #DIV/0! | | Workpaper 2b, Line 7 | |
| 9 | Average Beginning and End of Year | 0 | #DIV/0! | #DIV/0! | | (Average of Line 7 + Line 8) | |
| 10 | Prorated ADIT | | | | | #DIV/0! | From Workpaper 2c, Line 14, Col. (r) or Workpaper 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) Schedule 19 Projects Related | (e) Plant Related | (f) Labor Related | (g) | (h) |
|---|-------|----------|---|-------------------------|-------------------------|-----|---------------|
| ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 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 | 0 | 0 | 0 | 0 | 0 | | |
| 24 | Total | 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) Workpaper - Current Year

| (a) | (b) | (c) | (d) Schedule 19 Projects Related | (e) Plant Related | (f) Labor Related | (g) | (h) |
|--|---------|----------|---|-------------------------|-------------------------|-----|---------------------------------|
| ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 25 | #DIV/0! | 0 | #DIV/0! | 0 | 0 | | Worksheet 2c, Line 14, Col. (r) |
| 26 | 0 | | | | | | |
| 27 | 0 | | | | | | |
| 28 | 0 | | | | | | |
| 29 | 0 | 0 | 0 | 0 | 0 | | |
| 30 | Total | #DIV/0! | 0 | #DIV/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) Workpaper - Current Year

| (a) | (b) | (c) | (d) Schedule 19 Projects Related | (e) Plant | (f) Labor | (g) | (h) |
|---|-----------------|----------|---|--------------|--------------|-----|---------------|
| ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | | | | | Justification |
| 31 | Cost of Removal | 0 | 0 | 0 | 0 | | |
| 32 | | 0 | 0 | | | | |
| 33 | | 0 | | | | | |
| 34 | | 0 | | | | | |
| 35 | | 0 | | | | | |
| 36 | | 0 | | | | | |
| 37 | | 0 | | | | | |
| 38 | 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.

New York State Electric and Gas Corporation
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year
Actual for the 12 Months Ended XX/XX/XXXX

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

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) |
|----|---|-------|----------|------------------------------|---------------|---------------|---------------|
| | 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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) Workpaper - 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 | Workpaper 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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) Workpaper - 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:
- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
 - ADIT items related to Plant are included in Column E
 - ADIT items related to Labor are included in Column F
 - 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 XX/XX/XXXX

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

Rate Year =

Account 282 (Note A)

| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) | (o) | (p) | (q) | (r) |
|--------|---|------|-------------------|--|---------------------------------------|----------------------------------|---|----------------------|----------------------------------|---------------|------------------------------------|----------------------------|---------------------------|------------------------------------|----------------------------|----------------------------|---------------------------|--|
| | Beginning Balance & Monthly Changes | Year | Days in the Month | Number of Days Remaining in Year After Current Month | Total Days in the Projected Rate Year | Weighting for Projection (d)/(e) | Beginning Balance/ Monthly Amount/ Ending Balance | Schedule 19 Projects | Transmission Proration (f) x (h) | Plant Related | Gross Plant Allocator (Appendix A) | Plant Allocation * (k) (j) | Plant Proration (f) x (l) | Labor Related (General and Common) | W/S Allocator (Appendix A) | Labor Allocation (n) * (o) | Labor Proration (f) x (p) | Total Transmission Prorated Amount (i) + (m) + (q) |
| Line # | | | | | | | | | | | | | | | | | | |
| 1 | December 31st balance of Prorated ADIT (Note B) | 2020 | | | | 100.00% | #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 Workpaper 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 XX/XX/XXXX

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

| Account 282 (Note A) | | | | | | | | Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity | | | | | |
|-------------------------|-------------------|--|--|--|----------------------------|-----------------------|---------------------------------------|---|--|--|--|---|---|
| Days in Period | | | | Projection - Proration of Projected Deferred Tax | | | | (i) | (j) | (k) | (l) | (m) | (n) |
| (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | 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 l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A) | Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2 |
| 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 * (f) | Prorated Projected Balance of (g) Sum | | | | | | |
| 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 | | | | | | | | | | | | | | |
|---|---|--------------------------------------|--|--|---------------------------------|---|--|-----------------------------------|---|-------------------|-------------------------|-------------------|-------------------------|-----|
| Worksheet 3: Excess Accumulated Deferred Income Taxes | | | | | | | | | | | | | | |
| Resulting from Income Tax Rate Changes (Note A) | | | | | | | | | | | | | | |
| Actual for the 12 Months Ended XX/XX/XXXX | | | | | | | | | | | | | | |
| Debit amounts are shown as positive and credit amounts are shown as negative. | | | | | | | | | | | | | | |
| | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) | (n) |
| | | | | Deficient or Excess Accumulated Deferred Taxes at December 31, | Adjustments After Remeasurement | Adjusted Deficient or Excess Accumulated Deferred Taxes | Schedule 19 Projects Allocation Factors (Note B) | Allocated to Schedule 19 Projects | Protected (P) Unprotected Property (UP) Other (UO) (Note B) | Amortization Year | Balance at December 31 | Amortization Year | Balance at December 31 | |
| Line | Description | ADIT Balances Prior to Remeasurement | ADIT Balances After Remeasurement (Note C) | Column (b) - Column (c) | | Column (d) + Column (e) | | Column (f) * Column (g) | | | Column (h) - Column (j) | | Column (k) - Column (l) | |
| 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 | |
| Subtotal Before Being Grossed up for | | | | | | | | | | | | | | |
| 18 | Income Taxes | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 19 | Gross Up | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 20 | Total Deficient Accumulated Deferred Income Taxes - Account 182.3 | | | 0 | | 0 | | 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 | |
| Subtotal Before Being Grossed up for | | | | | | | | | | | | | | |
| 36 | Income Taxes | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 37 | Gross Up | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 38 | Total Excess Accumulated Deferred Income Taxes - Account 254 | | | 0 | | 0 | | 0 | | 0 | 0 | 0 | 0 | |
| 39 | Grand Total | | | 0 | | 0 | | 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 XX/XX/XXXX

| 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 * Composite Income Tax Rate | Line 1 * Composite Income Tax Rate | Line 1 * Composite Income Tax Rate | 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 XX/XX/XXXX

| Line # | (a) | (b) | (c) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) | (l) | (m) |
|--------|--------------------|---|-------------------------|--|---|--|---|---|--|--|---|--|---|
| | | Five Quarter Average | | | | Allocate Other Rate Base Items to Schedule 19 Projects | | | | | | | |
| | Reference | Gross Plant in Service Workpaper 1, Line 6 | Allocator Calculated | Accumulated Depreciation Workpaper 1, Line 12 | Net Operating Property Col. (b) + Col. (d) | Net General Plant - Using Allocator Line 6 * Col. (c) | Net Intangible Plant - Using Allocator Line 6 * Col. (c) | Net Common Plant - Using Allocator Line 6 * Col. (c) | Accumulated Deferred Income Taxes - Using Allocator Line 6 * Col. (c) | (Excess)/Deficient ADIT - Using Allocator Line 6 * Col. (c) | Land Held for Future Use - Using Allocator Line 6 * Col. (c) | Other Rate Base Items - Using Allocator Line 6 * Col. (c) | Total Rate Base Sum of Col. (e) through Col. (l) |
| 1 | Project Grouping 1 | - | #DIV/0! | - | - | #DIV/0! | #DIV/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! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| 3 | Project Grouping 3 | - | #DIV/0! | - | - | #DIV/0! | #DIV/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! | #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! |
| 6 | Total | - | #DIV/0! | - | - | #DIV/0! Appendix A, Line 19 | #DIV/0! Appendix A, Line 20 | #DIV/0! Appendix A, Line 21 | #DIV/0! Appendix A, Line 23 | 0 Appendix A, Line 24 | - Appendix A, Line 26 | #DIV/0! Appendix A, Line 32 | #DIV/0! |

Ref

| | Rate Base | WACC | Return | Weighted Preferred and Common Equity Rate | Preferred and Common Equity Return | Weighted Debt Rate | Debt Return |
|-----------|--------------------|--|---------------------|---|------------------------------------|--|---------------------|
| Reference | Col. (m) | Workpaper 6, Line 4, Line 8, Line 12, or Line 16 | Col. (b) * Col. (c) | Workpaper 6, Lines 2 + 3, Lines 6+ 7 , Lines 10 + 11 or Lines 14 + 15 | Col. (b) * Col. (e) | Workpaper 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! |
| 8 | Project Grouping 2 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #DIV/0! | #DIV/0! |
| 9 | Project Grouping 3 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #DIV/0! | #DIV/0! |
| 10 | Project Grouping 4 | #DIV/0! | #DIV/0! | #DIV/0! | 0.00% | #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 Name | Project Description | Gross Investment | |
| Project 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 XX/XX/XXXX | | | | | | | | | | | |
|--|------------------------------|---|-----------------------|--|--|-------------------|--------------------------------------|--|-------------------------------------|--|---------------------------|
| Line # | (a) | (b) | (c) (Note A) | (d) | (e) | (f) | (g) | (h) | (i) | (j) | (k) |
| Project Grouping 1 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 1 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.87% -10.60% |
| 3 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 4 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 1 or 2, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 2 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 5 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.87% -10.60% |
| 7 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 8 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 5 or 6, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 3 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 9 | Long Term Debt | Line 22, Col. (k) | 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. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.87% -10.60% |
| 11 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 12 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 9 or 10, Col. (k)) | #DIV/0! | | | | | |
| Project Grouping 4 | | | | | | | | | | | |
| | | Capitalization | %s | Cost Rates | WACC | | | | | | |
| 13 | Long Term Debt | Line 22, Col. (k) | 0 | 0.0% | #DIV/0! | #DIV/0! | | ROE per New York State Public Service Commission, Case No. | | | 0.00% |
| 14 | Preferred Stock | Line 22 Col. (c) | - | 0.0% | 0.000% | 0.00% | | ROE Cap | | | 10.87% -10.60% |
| 15 | Common Stock | Line 22 Col. (e) | 0 | 0.0% | 0.000% | 0.00% | | | | | |
| 16 | Total Capitalization | | 0 | 0.0% | (Line 25, Col. (b) or Lines 13 or 14, Col. (k)) | #DIV/0! | | | | | |
| | | | | | | | | | | | |
| Common Equity | | | | | | | | | | | |
| Long-term Debt | | | | | | | | | | | |
| | | Total | Less: Preferred Stock | Less: Accumulated Other Comprehensive Income | Common Equity for Capitalization Col. (b) - Col. (c) - Col. (d) | Total | Unamortized Gains on Reacquired Debt | Unamortized Debt Expense | Unamortized Loss on Reacquired Debt | Long-term Debt for Capitalization Col. (g) + Col. (h) - Col. (i) - (j) | |
| 17 | Month | Year | 112-113, I.16, fn | 112-113, I.3, fn | 112-113, I.15, fn | 112-113, I.24, fn | 112-113, I.61, fn | 110-111, I.69, fn | 110-111, I.81, fn | | |
| 18 | December | 2020 | - | - | - | - | - | - | - | | |
| 19 | March | 2021 | - | - | - | - | - | - | - | | |
| 20 | June | 2021 | - | - | - | - | - | - | - | | |
| 21 | September | 2021 | - | - | - | - | - | - | - | | |
| 22 | 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. (k) | 0 | | | | | | | | |
| 25 | Long-term Debt Interest Rate | (Line 23 / Line 24) | #DIV/0! | | | | | | | | |
| 26 | Preferred Dividends | 118-119c, I.29 | - | | | | | | | | |
| 27 | Preferred Stock | (Line 22 , Col. (c) | - | | | | | | | | |
| 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 XX/XX/XXXX

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 workpaper included in the filed Formula Rate Template, the inputs to the workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the workpaper and input to the main body of the Formula Rate.

| | | | 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 | |
| 5 | E | True-up Adjustment (C*D) | 0 | 0 | 0 |
| 6 | F | Interest Rate True-up (Note 1) | 0 | | |

Where:
i = average interest rate as calculated below

| Interest on Amount of Refunds or Surcharges | | | Estimated Monthly Interest Rate | Actual Monthly Interest Rate |
|---|-----------|--------|---------------------------------------|------------------------------------|
| Month | Year | | | |
| 7 | July | Year 1 | 0.0000% | 0.0000% |
| 8 | August | Year 1 | 0.0000% | 0.0000% |
| 9 | September | Year 1 | 0.0000% | 0.0000% |
| 10 | October | Year 1 | 0.0000% | 0.0000% |
| 11 | November | Year 1 | 0.0000% | 0.0000% |
| 12 | December | Year 1 | 0.0000% | 0.0000% |
| 13 | January | Year 2 | 0.0000% | 0.0000% |
| 14 | February | Year 2 | 0.0000% | 0.0000% |
| 15 | March | Year 2 | 0.0000% | 0.0000% |
| 16 | April | Year 2 | 0.0000% | 0.0000% |
| 17 | May | Year 2 | 0.0000% | 0.0000% |
| 18 | June | Year 2 | 0.0000% | 0.0000% |
| 19 | July | Year 2 | 0.0000% | 0.0000% |
| 20 | August | Year 2 | 0.0000% | 0.0000% |
| 21 | September | Year 2 | 0.0000% | 0.0000% |
| 22 | October | Year 2 | 0.0000% | 0.0000% |
| 23 | November | Year 2 | 0.0000% | 0.0000% |
| 24 | December | Year 2 | 0.0000% | 0.0000% |
| 25 | January | Year 3 | 0.0000% | 0.0000% |
| 26 | February | Year 3 | 0.0000% | 0.0000% |
| 27 | March | Year 3 | 0.0000% | 0.0000% |
| 28 | April | Year 3 | 0.0000% | 0.0000% |
| 29 | May | Year 3 | 0.0000% | 0.0000% |
| 30 | June | Year 3 | 0.0000% | 0.0000% |
| 31 | Average | | 0.00000% | 0.00000% |

Note 1: Use Workpaper 7-True-up Adjustment to determine the ATU with actual interest rates and include the interest rate true-up with a subsequent ATU adjustment.

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

| <u>FERC Account</u> | <u>Description</u> | <u>Rate (Note 1)</u> |
|--|---------------------------------------|----------------------|
| <u>Transmission</u> | | |
| 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 |
| <u>Electric General and Intangible</u> | | |
| 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% |
| <u>Common</u> | | |
| 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 XX/XX/XXXX

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

| Line No. | Description | Source | (a) | (b) |
|-------------|----------------------------------|-------------------------------|------------------------------------|---|
| | | | Revenue Impact of Correction | 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 True-up 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.
- C Corrected formula rate calculations will be provided to support any corrections.