Attachment B

Exhibit No.	PA-102 SC	H-B1													
	A-102, 00														
	Schedule B3 - Depreciation and Amortization Rates														
NEW YORK POWER AUTHORITY															
			YEA	R ENDING DECEMBER Year Ending December 31, 2015 (based on the NYPA Depreciation Stu	dy filed with FERC in 2017)										
Line No.		FERC Account TRANSMISSION PLAI	FERC Acco	unt Description		Headquarters	St. Lawrence/FDF	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Rate (Annual) F Massena-Marcy	Percent- <u>1/</u> Marcy-South	Long Island Sound Cable 2/	New Project	
1		350	Land Rights	i		rieauquartera	GL Lawrence/ Di	(I viagara	Diermeini-Gibba	J. A. HIZI dillok	waasena-warcy	Warey-South	Long Island Sound Cable 22	New Project	
2		352						% 1.73 <u>0.73</u>		4 .17%	1.65<u>0.92</u>%		3.33%	2.21<u>1.37</u>%	
3		353 Station Equipment 354 Towers and Fixtures					% <mark>2.34<u>1.32</u> % 2.20<u>3.32</u></mark>		3.87% 4 .67<u>1.95</u>%	2.26<u>1.21</u>% 2.13<u>2.66</u>%		3.33%	2.56 <u>1.72</u> % 2.602.50%		
5		355 Poles and Fixtures					2.643.65	% 2.59 <u>3.25</u>	2.59 <u>2.07</u> %		2.57 <u>2.22</u> %	2.62 <u>2.43</u> %		2.602.50%	
6		356 357					2.23 <u>4.54</u> 1.440.18	% <mark>2.23<u>3.77</u></mark>	2.14 <u>2.46</u> %	4.02 <u>2.23</u> %	2.13 <u>3.24</u> %	2.16 <u>2.69</u> % 1.401.23%		2.49 <u>2.50</u> % 1.421.40%	
/ 8		358		d Conduit d Conductor and Devices			1.44<u>0.18</u> 2.34<u>0.41</u>					1.40<u>1.23</u>% 2.271.86 %			
9		359	Roads and					% 1.19 <u>0.28</u>	1.21<u>0.64</u>%	3.41<u>0.13</u>%	0.98<u>0.73</u>%			1.56<u>1.00</u>%	
10		GENERAL PLANT 390	0	Improvements			0.454.00	% 3.45 1.34	3.45 1.85%	3.45%	0.454.000/	3.45%		3.45 2.00%	
10		390	Structures a	k improvements		<u>1.53%</u>	3.40<u>1.82</u>	% 3.46 <u>1.34</u> 9.0810.0		3.40%	3.45<u>1.62</u>%	3.40%	3.45%	3.46<u>2.00</u>%	
11		391		ture & Equipment		<u>10.00%</u>	9.08 <u>10.00</u>			9.08%	9.08<u>10.00</u>%	9.08%	9.08%		
12		<u>391.2</u>		quipment 5 yr		20.00%		<u>% 20.00%</u>			<u>20.00%</u>			<u>20.00%</u>	
13		<u>391.3</u>	Computer E	quipment 10 yr		<u>10.00%</u>	<u>10.00</u>	<u>10.00%</u> 13.047.1	<u>10.00%</u>		<u>10.00%</u>			<u>10.00%</u>	
<u>-12_14</u>		392		ion Equipment		6.48%	13.04 <u>9.83</u>	% <u>2</u> %	13.04 <u>9.23</u> %	13.04%	13.04 <u>8.65</u> %		13.04%		
<u>-13 15</u>		393 394	Stores Equipment Tools, Shop & Garage Equipment					% 3.15% <u>3</u> % 4.944.14		3.15%	<u>3.15<mark>3.33</mark>% 4.94<u>1.20</u>%</u>				
- 16 17		395	Laboratory Equipment					% 4.431.57		4.94% 4.43% 9.33% 6.63%	4.431.52%				
- <u>16 18</u>		396					%		9.33%	9.33<u>4.81</u>%		9.33%	9.33 <u>8.33</u> %		
<u>4214</u> <u>4315</u> <u>4416</u> <u>4517</u> <u>4618</u> <u>4719</u> <u>4820</u> <u>4921</u>		397 398				6.67%		% <u>6.636.67</u> % <u>5.940.86</u>		5.94%	<u>6.636.67</u> % 5.940.02%				
- <u>19_21</u>			5 Year Property			0.002%	20.00	% 20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	
- <u>20 22</u> - <u>24 23</u>			10 Year I 20 Year I			<u>10.00%</u> 5.00%	10.00 ⁴ 5.00 ⁴	% 10.00% % 5.00%		10.00% 5.00%	10.00% 5.00%				
24		399	Other Tangi			<u>3.007/</u>	<u>6.67</u>			5.00%	5.00 %	3.00%	5.00 %	6.67%	
00.05		INTANGIBLE PLANT 303		us Intangible Plant											
- <u>22 25</u> -23 <u>26</u>		303	5 Year P			20.00%	20.00	% 20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	
- <u>24 27</u>		7 Year Property				14.29%		% 14.29%		14.29%	14.29%				
- <u>25 28</u> - 26 29			10 Year I Transmissio	Property on facility Contributions in Aid of Construction		<u>10.00%</u>	10.00 ⁴	% 10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	
				,,		-									
		Notes:													
	1/			r a transmission or general plant account for a particular project, NYPA lacks depreciable plant as Ily depreciated). If new plant corresponding to these accounts is subsequently added for the relevant											
	2/	projects, the "New Project" depreciation rate for the relevant account will apply. This note does not apply to the Long Island Sound Cable. This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA													
		Depreciation Study filed at FERC in 2017. NYPA recovers the cost of the cable from the Long Island Power Authority through													
		debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of of the bonds ourchased to construct the facility in 1991.													
	3/	Fully accrued. If plant added to Marcy-South Account 396, 8,33% rate applies: if plant added to Niagara Account 393, 3,33% rate applies.													
	4/	For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies													
	<u>5/</u>	Nate 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the account						1							
		obpreciation rates above will be weighted based on the relative amount of underlying plant blocket to the account shown in lines 1-9 above and the weighted averaged depreciation rate will be used to amortize the CIACThe life of a													
		facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% deprecation rate = life						1							
		in years. The estimated			1										
		without prior FERC app	oroval.					1							
		These depreciation rate	es will not cha	nge absent the appropriate filing at FERC			1								