ATTACHMENT B

The Settlement Including Exhibits A and B

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

New York Independent System Operator, Inc.	)	
	)	**Docket Nos. ER23-491-000**
New York Power Authority	)	
	)	

OFFER OF SETTLEMENT

Pursuant to Rule 602 of the Rules of Practice and Procedure of the Federal Energy Regulatory Commission ("FERC" or "Commission"), 18 C.F.R. § 385.602 (2023), the New York Power Authority ("NYPA") hereby submits this Offer of Settlement ("Settlement") as a full and complete resolution of all issues set for hearing in the above-captioned proceeding. Each of the Parties[1] has affirmatively agreed that such Party either supports this Settlement in full or does not oppose this Settlement. For purposes of this Settlement, the term "Party" individually, or "Parties" collectively, shall have the meaning provided in 18 C.F.R. § 385.102(c).

ARTICLE I
PROCEDURAL HISTORY

NYPA is a corporate municipal instrumentality and a political subdivision of the State of New York, organized under the laws of New York, and operates pursuant to Title 1 of Article 5 of the New York Public Authorities Law. On November 23, 2022, NYPA

[1] Municipal Electric Utilities Association of New York ("MEUA") intervened in this proceeding and, together with NYPA, are parties to the Settlement. The New York Independent System Operator, Inc.'s ("NYISO") participation in this proceeding is limited solely to its role as Tariff Administrator, and the NYISO takes no position with respect to substantive issues in the Settlement.

submitted a filing to the Commission (1) to update the allocation methodology for Administrative and General costs and expenses as well as depreciation expense and net plant costs for General and Intangible Plant (hereinafter "A&G") in the Formula Rate Template (as set forth in Section 14.2.3.1 of Attachment H to the NYISO Open Access Transmission Tariff ("OATT")); (2) to incorporate into the Formula Rate Protocols (as set forth in Section 14.2.3.2 of Attachment H to the NYISO OATT) the new cost containment mechanism conditionally approved by the Commission on July 5, 2022 for the Smart Path Connect Project[2] and related conforming changes to Schedule D2 of the Formula Rate Template; and (3) to make certain technical and clarifying revisions to the Formula Rate Template.[3] NYPA's November 23, 2022 Formula Rate Filing requested to incorporate a multi-factor Massachusetts Method of allocating A&G costs to the transmission function, utilizing a combination of direct labor, net plant, and net revenue.

MEUA filed a Motion to Intervene and Comments on December 14, 2022. On December 23, 2022, NYPA filed an answer to MEUA's intervention.

On January 23, 2023, the Commission issued an order conditionally accepting NYPA's Formula Rate revisions, subject to refund, effective January 24, 2023, and set them for hearing and settlement judge procedures.[4] The Commission directed NYPA to file a compliance filing to revise the definition of Third Party Costs under Section 14.2.3.2.10.A and include a reference noting the incentives are bound by the upper end of the zone of reasonableness as discussed in the Commission's July Order.[5]

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[2] Order on Formula Rate and Transmission Incentives, 180 FERC ¶ 61,004 (2022) ("July Order").
[3] New York Power Authority, Proposed Amendments to New York Power Authority Formula Rate, Docket No. ER23-491-000 (filed November 23, 2022) ("Formula Rate Filing").
[4] *N.Y. Power Auth.*, 182 FERC ¶ 61,028 (2023).
[5] NYPA made the required compliance filing which the Commission approved on May 24, 2023. Accordingly, those compliance matters are not part of this Settlement.

On February 2, 2023, the Chief Judge issued an order appointing Settlement Judge Suzanne Krolikowski to facilitate settlement discussions.[6] Settlement conferences were held before Judge Krolikowski on March 1, 2023 and April 18, 2023. Following the initial settlement conference, NYPA responded to several informal settlement data requests concerning its proposed Formula Rate. The settlement conferences and data responses described above helped to achieve this Settlement.

Beginning on March 1, 2023, the date of the first settlement conference ordered by Judge Krolikowski, and continuing through May 30, 2023, the participants worked expeditiously to reach a settlement-in-principle. These efforts have culminated in this Settlement.

The Settlement includes (i) Exhibit A, which contains a revised, clean version of the Formula Rate Template and Protocols contained in Section 14.2.3.1 of Attachment H of the NYISO OATT; and (ii) Exhibit B, which contains a red-line version of the Formula Rate Template and Protocols, marked against the effective version presently on file in FERC's eTariff database as of June 1, 2023.

ARTICLE II
SCOPE OF SETTLEMENT

This Settlement represents a complete and final settlement of all issues set for hearing in Docket No. ER23-491.

[6] *N.Y. Indep. Sys. Operator, Inc.*, Order of Chief Judge Designating Settlement Judge and Scheduling Settlement Conference at P 2, Docket No. ER23-491-000 (issued February 2, 2023) (unpublished order).

ARTICLE III
TERMS OF SETTLEMENT

1. Modified Massachusetts Method

For A&G costs, and all other costs previously allocated using the labor only cost allocator in its formula rate, which are not directly assigned, NYPA shall use a multi-factor Modified Massachusetts Allocation Method in its transmission revenue requirement Formula Rate, using an equally weighted average of direct labor, net plant, and net revenue ratios. This calculation would include the direct labor, net plant, and net revenue ratios for the Niagara and St. Lawrence Projects, and the calculation is illustrated in the populated version of Formula Rate Work Paper EA, attached as an appendix to the Explanatory Statement filed with this Settlement.

Notwithstanding the calculation used to allocate A&G costs to transmission that are not directly assigned, NYPA's allocation methodology described above will not change the allocation methodology provided for in existing contracts with preference power customers whose rates are based on the cost of hydroelectricity produced from the Niagara and St. Lawrence Projects.

2. Amended A&G Cost Allocator

NYPA shall alter Work Paper EA, Calculation of A&G and General & Intangible Plant Allocator, in its transmission Formula Rate, to reflect the amounts of labor, net plant and net revenue in the computation of the allocator, shown in the appendix to the Explanatory Statement. The notes of the altered Work Paper EA will also indicate that net plant is determined based on end of year values and that net revenue "excludes fuel, purchased power and certain other charges that are passed through to direct service

customers." The unpopulated Work Paper EA is contained in Exhibits A and B to this Settlement.

3. Nonutility Profit Centers

NYPA performs a direct assignment of general operating expenses to each nonutility profit center. It then performs a modified method formula driven allocation of indirect costs to nonutility profit centers. For transparency, NYPA will split out on Workpaper WP-AB of its Formula Rate Template the total nonutility operating expenses currently shown between directly assigned versus indirectly allocated. Currently, the amount is included in "4171 - Non-Utility Oper. Exp" in line 1bb. NYPA will add an additional row to accomplish this in its next annual update and in all subsequent annual updates.

4. Refunds

NYPA shall refund the difference in the (1) net adjusted transmission revenue requirement for the 2023 rate year associated with the filed Modified Massachusetts Allocation Method proposal versus the (2) net adjusted transmission revenue requirement for the 2023 rate year associated with the negotiated version of this allocation method accepted in a final order approving this Settlement. In accordance with NYPA's Formula Rate Protocols,[7] NYPA will make this refund as a "Prior Period Adjustment," inclusive of interest determined in accordance with 18 C.F.R. § 35.19a, which shall be incorporated into the annual transmission revenue requirement for NYPA's next effective rate year commencing July 1, 2024.

[7] NYISO OATT, Attachment H, § 14.2.3.2.4 ("Changes Pursuant to Annual Update Process").

ARTICLE IV
SETTLEMENT EFFECTIVE DATE

The terms and conditions of this Settlement are expressly contingent upon approval by the Commission of this Settlement without material modification or condition. This Settlement shall become effective on the date of a final order of the Commission accepting or approving this Settlement without material condition or modification, or, if approved with material condition or modification, if no Party files notice with the Commission in accordance with this Article IV ("Settlement Effective Date"). For purposes of this Article IV, an order shall be deemed a "final order" as of the date that rehearing is denied by the Commission, or if rehearing is not sought, the day following the date by which any request for rehearing would have been required to be filed with the Commission. The Settlement shall bind the Parties as of the Settlement Effective Date. However, upon the Settlement Effective Date, the revisions to the Template described in Article III of this Settlement shall become effective as of January 24, 2023.

If the Commission by order approves the Settlement with material condition or modification, a Party must notify the other Parties within fifteen (15) business days of the issuance of such order if it does not agree to this Settlement as so conditioned or modified. In such event, the Parties shall meet or confer within fifteen (15) business days after such notification is provided to negotiate in good faith to reach a revised agreement or otherwise address the concerns of the Party or Parties. If a revised agreement cannot be reached and the concerns of the Party or Parties cannot otherwise be adequately addressed within fifteen (15) business days of such meeting or conference (unless mutually extended by the Parties), the Settlement shall be of no force and effect and the objecting Party shall so inform the Commission. Any Party that does not so communicate its objections to the other Parties

within fifteen (15) business days as described in this Article IV shall be deemed to have waived all objections to the condition or modification.

ARTICLE V
NO PRECEDENTIAL EFFECT

It is specifically understood and agreed that the Settlement represents an agreement for the purpose of settlement of the above-captioned docket and that no Party shall be deemed to have approved, accepted, agreed, or consented to any fact, concept, theory, principle, or method in this proceeding. The Commission's approval of this Settlement shall not constitute precedent nor be used to prejudice any otherwise available rights or arguments of any Party in a future proceeding, other than to enforce the terms of this Settlement, and shall not be used as evidence that a particular method is a "long-standing practice" as that term is used in *Columbia Gas Transmission Corp. v. FERC*, 628 F.2d 578 (D.C. Cir. 1975), or a "settled practice" as that term is used in *Public Service Commission of New York v. FERC*, 642 F.2d 1335 (D.C. Cir. 1980).

ARTICLE VI
STANDARD OF REVIEW FOR SETTLEMENT MODIFICATION

Unless the Parties otherwise agree in writing, the standard of review for any modification to this Settlement proposed by a Party shall be the "public interest" application of the just and reasonable standard of review set forth in *United Gas Pipe Line Co. v. Mobile Gas Service Corp.*, 350 U.S. 332 (1956) and *FPC v. Sierra Pacific Power Co.*, 350 U.S. 348 (1956) (the *Mobile-Sierra* doctrine), as clarified in *Morgan Stanley Capital Group Inc. v. Public Utility District No. 1 of Snohomish County*, 554 U.S. 527 (2008), and refined in *NRG Power Marketing, LLC v. Maine Public Utilities Commission*, 558 U.S. 165, 174-75 (2010). The standard of review for any modifications to this

Settlement requested by a non-Party, or initiated by the Commission acting *sua sponte*, will be the ordinary just and reasonable standard of review. *See Morgan Stanley Capital Group Inc.*, 554 U.S. 527. Notwithstanding the foregoing, nothing herein is intended to modify or restrict in any way the rights of any Party, non-Party, or the Commission, acting under Section 205 or 206 of the Federal Power Act, to propose future changes to NYPA's Template.

ARTICLE VII
MISCELLANEOUS

7.1 Final Resolution

This Settlement shall be a final and complete resolution of all issues in this proceeding.

7.2 Binding

This Settlement is binding upon and for the benefit of the Parties and their successors and assigns.

7.3 Entire Agreement

This Settlement and the attached Exhibits constitute the entire agreement between the Parties with reference to the subject matter hereto, and supersedes all prior or contemporaneous representations, understandings, or agreements, whether oral or written, between the Parties with respect to the subject matter of this Settlement.

7.4 Interpretation

This Settlement is the result of negotiations among the Parties and has been subject to review by each Party and its respective counsel. No Party shall be deemed the drafter of this Settlement, and this Settlement shall not be construed against any Party as the drafter.

7.5 Conflict

In the event of a conflict between terms contained in this Settlement and those of the attached Explanatory Statement, the terms of this Settlement shall control.

7.6 Admissibility of Settlement

This Settlement is submitted pursuant to Rule 602(e) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.602(e). Unless and until the Settlement becomes effective pursuant to its terms, the Settlement shall be of no effect and shall not be admissible in evidence or in any way described or discussed in any proceeding before any court or regulatory body (except in comments on the Settlement in this proceeding). In addition, the discussions that produced this Settlement have been conducted with the understanding, pursuant to Rule 602(e), that all offers of settlement, and any discussions relating thereto, are and shall be privileged, shall be without prejudice to the position of any Party, and are not to be used in any manner in connection with this or any other proceeding, except as specifically noted in the Settlement or in an action to enforce the Settlement.

7.7 Titles and Headings

The titles and headings of the Settlement are for reference and convenience purposes only. They are not to be construed or taken into account in interpreting the Settlement and do not qualify, modify, or explain the effects of the Settlement.

7.8 Enforceability and Waiver

No provisions of this Settlement may be waived as to any Party except through a writing signed by an authorized representative of the waiving Party. Waiver of any provision of this Settlement by a Party shall not be deemed to waive any other provision

or to be a waiver of another Party. Any failure of any Party (i) to enforce any of the provisions of this Settlement, or (ii) to require compliance with any of its terms at any time during the term of this Settlement shall in no way affect the validity of this Settlement, or any part hereof, and shall not be deemed a waiver of the right of such Party thereafter to enforce any and each such provision. Commission approval of this Settlement shall constitute a grant of any waivers of the Commission's regulations that may be necessary to effectuate all of the provisions of this Settlement.

7.9 Admissions

This Settlement shall not be deemed in any respect to constitute an admission by any Party that any allegation or contention made or contained in this proceeding is true or valid or untrue or invalid. The approval or acceptance of the Settlement by the Commission shall not in any respect constitute a determination by the Commission as to the merits of any allegations or contentions made in this proceeding.

7.10 Further Assurances

Each Party shall cooperate with and support or not oppose, and shall not take any action inconsistent with, (1) the filing of this Settlement with the Commission; and (2) efforts to obtain Commission acceptance or approval of this Settlement. No Party shall take any actions that are inconsistent with the provisions of this Settlement.

7.11 Non-Severability

The Parties agree and understand that the various provisions of this Settlement are not severable and shall not become operative unless and until this Settlement becomes effective as described in Article IV of this Settlement.

SETTLEMENT EXHIBIT A

Revised, Clean Version of the Formula Rate Template

INDEX
NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No.	**A. OPERATING EXPENSES**	**TOTAL $** (1)	**SOURCE/COMMENTS** (2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 7
2	Administrative & General Expenses	-	Schedule A2, Col 5, Ln 5
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 6
4	**TOTAL OPERATING EXPENSE**	**-**	Sum lines 1, 2, & 3
5	**B. RATE BASE**	**-**	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	**-**	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	**-**	Schedule D2, Col 3, Ln A
7	**TOTAL REVENUE REQUIREMENT**	**-**	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	-	Schedule F3, page 1, line 3, col. 10
10	**NET ADJUSTED REVENUE REQUIREMENT**	**-**	Line 7 + line 8 + line 9
	Breakout by Project		
11	NTAC Facilities	-	Schedule F1, page 2, line 1a + line 1d, col. 17
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 17
11b	Project 2 - AC Project Segment A (Central East Energy Connect)	-	Schedule F1, page 2, line 1c, col. 17
11c		-	
11d		-	
…	…	-	
12	Total Break out	**-**	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. are annual revenue requirements. If the first year is a partial year, 1/12 of the amounts should be recovered for every month of the Rate Year.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE A1
OPERATION & MAINTENANCE EXPENSE SUMMARY ($)

Line No	FERC Account	FERC Account Description	Source	Total	Grand Total	NYPA Form 1 Equivalent
	(1)	(2)	(3)	(4)	(5)	(6)
	Transmission:					
		OPERATION:				
1a	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
1b	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
1c	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
1d	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
…	…	…	…			…
2		**Total Operation**	(sum lines 1)	**-**		
		MAINTENANCE:				
3a	568	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 101
3b	569	Structures	WP-AA, Col (5)	-		Page 321 line 102-106
3c	570	Station Equipment	WP-AA, Col (5)	-		Page 321 line 107
3d	571	Overhead Lines	WP-AA, Col (5)	-		Page 321 line 108
3e	572	Underground Lines	WP-AA, Col (5)	-		Page 321 line 109
3f	573	Misc. Transm. Plant	WP-AA, Col (5)	-		Page 321 line 110
…	…	…	…			…
4		**Total Maintenance**	(sum lines 3)	**-**		
5		**TOTAL O&M TRANSMISSION**	(sum lines 2 & 4)		**-**	
		Adjustments (Note 2)				
6a		Step-up Transformers	WP-AC, Col (1) line 5		-	
6b		FACTS (Note 1)	WP-AD,Col (1) line 5		-	
6c		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
…	…	…	…			
7		**TOTAL ADJUSTED O&M TRANSMISSION**	(sum lines 5-6)		**-**	

Note 1 Flexible Alternating Current Transmission System device
Note 2 Revenues that are credited in the NTAC are not revenue credited here.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES

Line No.	FERC Account	FERC Account Description	Source	Unallocated A&G ($)	Transmission Allocator (%)	Allocated to Transmission ($)	Source/Comments	NYPA Form 1 Equivalent
	(1)	(2)		(3)	(4)	(5)	(6)	(7)
		Administrative & General Expenses						
1a	920	A&G Salaries	WP-AA, Col (5)	-				Page 323 line 181
1b	921	Office Supplies & Expenses	WP-AA, Col (5)	-				Page 323 line 182
1c	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	-				Page 323 line 183
1d	923	Outside Services Employed	WP-AA, Col (5)	-				Page 323 line 184
1e	924	Property Insurance	WP-AA, Col (5)	-		-	See WP-AG; Col (3) ,Ln 5	Page 323 line 185
1f	925	Injuries & Damages Insurance	WP-AA, Col (5)	-		-	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
1g	926	Employee Pensions & Benefits	WP-AA, Col (5)	-				Page 323 line 187
1h	928	Reg. Commission Expenses	WP-AA, Col (5)	-		-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
1i	930	Obsolete/Excess Inv	WP-AA, Col (5)	-				Page 323 line 190.5
1j	930.1	General Advertising Expense	WP-AA, Col (5)	-				Page 323 line 191
1k	930.2	Misc. General Expenses	WP-AA, Col (5)	-				Page 323 line 192
1l	930.5	Research & Development	2/	-		-	2/	Page 323 line 192.5
1m	931	Rents	WP-AA, Col (5)	-				Page 323 line 193
1n	935	Maint of General Plant A/C 932	WP-AA, Col (5)	-				Page 323 line 196
…	…	…	…					
2		**TOTAL**	(sum lines 1)	**-**				
3a		Less A/C 924	Less line 1e	-				Page 323 line 185
3b		Less A/C 925	Less line 1f	-				Page 323 line 186
3c		Less EPRI Dues	1/	-				
3d		Less A/C 928	Less line 1h	-				Page 323 line 189
3e		Less A/C 930.5	Less line 1l	-			3/	
3f		PBOP Adjustment	WP-AF	-				
…		…	…					
4		**TOTAL A&G Expense**	(sum lines 2 to 4)	**-**	**-**	**-**	- Allocated based on transmission allocator	
5		**NET A&G TRANSMISSION EXPENSE**	(sum lines 1 to 4)			**-**	(Schedule E1)	

1/ NYPA does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years ____ and 2015. It is populated as a sum of Transmission R&D Expense [Workpaper WP-AA Col (3) ln(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) ln (2ab) multiplied by Workpaper E1-Allocator Col (3) ln (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years ____ and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.

…

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)

Line No.	FERC Account	FERC Account Description	Source (1)	Transmission (2)	General Plant (3)	Transmission Allocator (%) (4)	General Plant Allocated to Transm. Col (3)*(4) (5)	Total Annual Depreciation Col (2)+(5) (6)
1a	352	Structures & Improvements	WP-BA, Col (4)	-				
1b	353	Station Equipment	WP-BA, Col (4)	-				
1c	354	Towers & Fixtures	WP-BA, Col (4)	-				
1d	355	Poles & Fixtures	WP-BA, Col (4)	-				
1e	356	Overhead Conductors & Devices	WP-BA, Col (4)	-				
1f	357	Underground Conduit	WP-BA, Col (4)	-				
1g	358	Underground Conductors & Devices	WP-BA, Col (4)	-				
1h	359	Roads & Trails	WP-BA, Col (4)	-				
...	...	...	...					
2		**Unadjusted Depreciation**		-				
3a	390	Structures & Improvements	WP-BA, Col (4)		-			
3b	391	Office Furniture & Equipment	WP-BA, Col (4)		-			
3c	392	Transportation Equipment	WP-BA, Col (4)		-			
3d	393	Stores Equipment	WP-BA, Col (4)		-			
3e	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		-			
3f	395	Laboratory Equipment	WP-BA, Col (4)		-			
3g	396	Power Operated Equipment	WP-BA, Col (4)		-			
3h	397	Communication Equipment	WP-BA, Col (4)		-			
3i	398	Miscellaneous Equipment	WP-BA, Col (4)		-			
3j	399	Other Tangible Property	WP-BA, Col (4)		-			
...	...	...	...					
4		**Unadjusted General Plant Depreciation**			-			
		Adjustments						
5a		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
5b		FACTS	Schedule B2, Col 4, line 13	-				
5c		Windfarm	Schedule B2, Col 4, line 11	-				
5d		Step-up Transformers	Schedule B2, Col 4, line 12	-				
5e		Relicensing Reclassification	WP-BG, Col 4		-			
...		...	...					
6		**TOTAL**	(Sum lines 2-5)	-	-	-	1/ -	-

1/ See Schedule-E1, Col (3), Ln 2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

Line No.					___				___				___ - ___ Average		
					Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service - Net ($)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service - Net ($)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Net Plant in Service ($)
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			NYPA Form 1 Equivalent												
	PRODUCTION	**Source**	**Plant in Service (p. 204-207 column (g))**	**Depreciation (p.219)**											
1	Production - Land	WP-BC	ln. 8 + ln. 27 + ln. 37		-	-	-	-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC	ln. 35 - ln. 27	ln. 22 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC	ln. 16 + ln. 45 + ln. 100.5 - ln. 8 - ln. 37	ln. 20 + ln. 23	-	-	-	-	-	-	-	-	-	-	-
4					-	-	-	-	-	-	-	-	-	-	-
	TRANSMISSION														
5	Transmission - Land	WP-BC	ln. 48		-	-	-	-	-	-	-	-	-	-	-
6	Transmission	WP-BC	ln. 58 + ln. 100.6 - ln. 48	ln. 24 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
7					-	-	-	-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC			-	-	-	-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB			-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base														
10	Transmission - Asset Impairment	WP-BC			-	-	-	-	-	-	-	-	-	-	-
11	Windfarm	WP-BC			-	-	-	-	-	-	-	-	-	-	-
12	Generator Step-ups	WP-BF			-	-	-	-	-	-	-	-	-	-	-
13	FACTS	WP-BE			-	-	-	-	-	-	-	-	-	-	-
14	Marcy South Capitalized Lease 3/							-				-			
15	...														
16	Total Adjustments				-	-	-	-	-	-	-	-	-	-	-
17															
18	**Net Adjusted Transmission**				-	-	-	-	-	-	-	-	-	-	-
												-			
	GENERAL														
19	General - Land	WP-BC	ln. 86		-	-	-	-	-	-	-	-	-	-	-
20	General	WP-BC	ln. 99 - ln. 86	ln. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
21			ln. 99		-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base														
22	General - Asset Impairment				-	-	-	-	-	-	-	-	-	-	-
23	General - Cost of Removal	WP-BC			-	-	-	-	-	-	-	-	-	-	-
24	Relicensing	WP-BG			-	-	-	-	-	-	-	-	-	-	-
25	Excluded General 4/	WP-BC			-	-	-	-	-	-	-	-	-	-	-
26	...				-	-	-	-	-	-	-	-	-	-	-
27	Total Adjustments				-	-	-	-	-	-	-	-	-	-	-
28	**Net Adjusted General Plant**				-	-	-	-	-	-	-	-	-	-	-

Notes

1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.

2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.

3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.

4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.
SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.

5/ The difference between the Accumulated Depreciation contained in the NYPA Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.

...

Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY
Based on Plant Data Year Ending December 31, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022 in Docket ER22-2581)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
			Headquarters	Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project 2/
	TRANSMISSION PLANT										
1	350	Land Rights									
2	352	Structures and Improvements		1.87%	1.78%	1.60%		1.83%		0.89%	1.92%
3	353	Station Equipment		2.73%	2.80%	2.79%		2.83%	2.90%	1.67%	2.67%
4	354	Towers and Fixtures		1.63%	1.65%	1.65%	0.87%	1.84%	2.12%		2.27%
5	355	Poles and Fixtures		2.26%	2.30%	1.71%		1.75%	2.28%		2.65%
6	356	Overhead Conductor and Devices		2.32%	2.25%	1.95%	1.37%	2.83%	2.43%		2.45%
7	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%
8	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%
9	359	Roads and Trails		0.77%	0.53%	1.02%	0.11%	1.23%	1.42%		1.33%
	GENERAL PLANT										
10	390	Structures & Improvements	1.37%	1.69%	1.53%	1.61%		1.70%			1.75%
11	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
12	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
13	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
14	392	Transportation Equipment	10.00% 4/	5.58%	4.30%	6.30%		5.53%			10.00%
15	393	Stores Equipment		2.84%		3.08%		2.11%			3.33%
16	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%	5.11%		3.71%			5.00%
17	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%	5.11%		4.78%			5.00%
18	396	Power Operated Equipment		6.19%	5.68%	2.28%		3.55%	8.33% 4/		8.33%
19	397	Communication Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20	398	Miscellaneous Equipment 4/	4.000%	1.09%	4.42%	5.02%		5.00% 4/			5.00%
21	399	Other Tangible Property	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
	INTANGIBLE PLANT										
22	303	Miscellaneous Intangible Plant									
23		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
25		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
26		Transmission facility Contributions in Aid of Construction 3/									

Notes:

1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project, NYPA lacks depreciable plant as of 12/31/2019 or 2020 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.

2/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.

3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

4/ NYPA has replaced the anomalous rates for these assets with New Project rates.

These depreciation rates will not change absent the appropriate filing at FERC.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

	RATE BASE	TRANSMISSION PLANT ($) (1)	TOTAL GENERAL PLANT ($) (2)	TRANSMISSION ALLOCATOR [Schedule E1] (3)	GENERAL PLANT ALLOCATED TO TRANSMISSION ($) (2) * (3) (4)	TOTAL TRANSMISSION ($) (1) + (4) (5)	RATE OF RETURN [Schedule D1] (6)	RETURN ON RATE BASE (5) * (6) (7)
1	**A) Net Electric Plant in Service**	- 1/	- 2/	-	-	-		
2	**B) Rate Base Adjustments**							
3	*** Cash Working Capital (1/8 O&M)**	- 3/				-		
4	*** Marcy South Capitalized Lease**	- 4/				-		
5	*** Materials & Supplies**	- 5/		-		-		
6	*** Prepayments**	- 6/		-		-		
7	*** CWIP**	- 7/						
8	*** Regulatory Asset**	- 7/						
9	*** Abandoned Plant**	- 7/						
10	**TOTAL (sum lines 1-9)**	-	-	-	-	-	-	-

1/ Schedule B2; Net Electric Plant in Service; Ln 17

2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days]

4/ WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c.

6/ WP-CB; Col 3, Ln 3

7/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by FERC as shown below. CWIP amount is shown in the NYPA Form 1 Equivalent, page 216, line 1

Docket Number	Authorized Amount
…	…

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D1
CAPITAL STRUCTURE AND COST OF CAPITAL

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA 1/ (1)	COST RATE from WP-DA 2/ (2)	WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
1	LONG-TERM DEBT	0.00%	-	-	Col (1) * Col (2)
2	COMMON EQUITY	0.00%	9.45%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	0.00%		-	Col (3); Ln (1) + Ln (2)

Notes
1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.
2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA (1)		COST RATE from WP-DA (2)		WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
Project 1 - Marcy South Series Compensation - Capital Structure							
1	LONG-TERM DEBT	-	1/	-		-	Col (1) * Col (2)
2	COMMON EQUITY	-	1/	9.45%	2/	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1b)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
1A	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
Project 2 - AC Project Segment A (Central East Energy Connect) - Capital Structure 4/							
1	LONG-TERM DEBT	-		-		-	Col (1) * Col (2)
2	COMMON EQUITY	-		9.95%		-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1c)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
2B	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
Project 3 - SPC Project - Capital Structure 5/							
1	LONG-TERM DEBT	-		-		-	Col (1) * Col (2)
2	COMMON EQUITY	-		9.95%		-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1d)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
3C	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
ProjectX							
A	Total Project Adjustments					-	

Notes

1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.
4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated 07/05/22 in Docket No. ER22-1014. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-1014 added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
...

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE E1
A&G AND GENERAL PLANT ALLOCATOR

Line No.	DESCRIPTION (1)	RATIO From WP-EA (2)	ALLOCATED TO TRANSMISSION (3)	SOURCE/ COMMENTS (4)
1	PRODUCTION	0.00%		
2	INCLUDED TRANSMISSION	0.00%	**0.00%**	Col (2); Ln (2)
3	**TOTAL**	**0.00%**		

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, ____

Line No.	Item	Page, Line, Col. (1)	Transmission ($) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	-	
	GENERAL DEPRECIATION EXPENSE	(Note G)		
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	-	
6	**Annual Allocation Factor for Expenses**	([line 3 + line 5] divided by line 1, col 2)	-	-
	RETURN			
7	Return on Rate Base	Schedule C1 line 10, col 7	-	
8	**Annual Allocation Factor for Return on Rate Base**	(line 7 divided by line 2 col 2)	-	-

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)
Line No.	Project Name and #	Type	Project Gross Plant ($)	Project Accumulated Depreciation ($)	Annual Allocation Factor for Expenses	Annual Allocation for Expenses ($)	Project Net Plant ($)	Annual Allocation Factor for Return	Annual Return Charge ($)	Project Depreciation/ Amortization Expense ($)	Annual Revenue Requirement ($)	Incentive Return in basis Points	Incentive Return ($)	Discount	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL	Total Annual Revenue Requirement ($)	True-Up Adjustment ($)	Net Revenue Requirement ($)
			(Note C)		Page 1 line 6	Col. 3 * Col. 5	(Note D)	(Page 1, line 8)	(Col. 7 * Col. 8)	(Note E)	(Sum Col. 6, 9 & 10)	Per FERC order (Note H)	(Schedule F2, Line 10 * (Col. 12/100)* Col. 7)	(Note I)	Schedule D2	(Sum Col. 11 + 13 + 14 +14a)	(Note F)	Sum Col. 15 + 16
1a	NTAC Facilities	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1b	MSSC	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1c	AC Project Segment A (Central East Energy Connect)	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1d	Smart Path Connect - NTAC - ROE Risk Adder	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1e	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1f	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1g	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1h	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1i	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1j	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1k	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1l	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1m	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1n	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1o	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
																		-
2	Total		-	-		-	-			-	-		-			-	-	-

Note Letter

A Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.

B Inclusive of any CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.

C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1 . This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.

D Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in page 2, column 4. Net Plant includes any FERC approved CWIP, Unamortized Abandoned Plant and Regulatory Asset.

E Project Depreciation Expense is the amount in Schedule B1, Ln 26, Col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.

F Reserved

G The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8.

H Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.

I The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, ____

Line No.	Item	Reference					$
1	Rate Base	Schedule C1, line 10, Col. 5					-
2	100 Basis Point Incentive Return					$	
				%	Cost	Weighted Cost	
3	Long Term Debt	(Schedule D1, line 1)		-	-	-	
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01	-	0.1045	-	
5	Total (sum lines 3-4)					-	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						-
7	Return (Schedule C1, line 10, Col. 7)						-
8	Incremental Return for 100 basis point increase in ROE		(Line 6 less line 7)				-
9	Net Transmission Plant		(Schedule C1, line 1, col. (1)				-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base		(Line 8 / line 9)				-

Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual incentive is calculated on Schedule F1 and must be approved by FERC. For example, if FERC were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 137 on Schedule F1, Col. 13.

Schedule F3
Project True-Up
Incentives
YEAR ENDING DECEMBER 31, ____

($)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1) Received for Transmission Service	(5) Actual Net Revenue Requirement (Note 2) Schedule F2 Using Actual Cost Data	(6) True-Up Adjustment Principal Under/(Over) Col. (5) - Col. (4)	(7) Prior Period Adjustment (Note A) Line 25, Col. (e)	(8) Applicable Interest Rate on Under/(Over) Line 24	(9) True-Up Adjustment Interest Under/(Over) (Col. (6) + Col. (7)) x Col. (8) x 24 months	(10) Total True-Up Adjustment Col. (6) + Col. (7) + Col. (9)
1a	NTAC Facilities	-	-	-	-	-	-	-	-
1b	MSSC	-	-	-	-	-	-	-	-
1c	AC Project Segment A (Central East Energy Connect)	-	-	-	-	-	-	-	-
1d	-	-	-	-	-	-	-	-	-
1e	-	-	-	-	-	-	-	-	-
...									
...									
2	Subtotal				-			-	-
3	Under/(Over) Recovery								-

Notes:
1) For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (5).
2) Schedule F1, Page 2 of 2, col (15).

Schedule F3
Project True-Up
Incentives

FERC Refund Interest Rate

			Interest Rates under Section
4	Interest Rate (Note A):	Year	35.19(a)
5	January	-	-
6	February	-	-
7	March	-	-
8	April	-	-
9	May	-	-
10	June	-	-
11	July	-	-
12	August	-	-
13	September	-	-
14	October	-	-
15	November	-	-
16	December	-	-
17	January	-	-
18	February	-	-
19	March	-	-
20	April	-	-
21	May	-	-
22	June	-	-
23	July	-	-
			-
24	Avg. Monthly FERC Rate		-

Prior Period Adjustments

	(a)	(b)	(c)	(d)	(e)
	Project or Schedule 1	Adjustment A Description of the Adjustment	Amount In Dollars	Interest (Note A)	Total Adjustment Col. (c) + Col. (d)
25	-	-	-	-	-
25a	-	-	-	-	-
25b	-	-	-	-	-
25c					-
…					-
…					-
26	Total				-

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for the current true up period, because the interest is included in Ln 25 Col (d).

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AA
Operation and Maintenance Summary

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Amount ($)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	-	-	-	-	-
1b	501 - Steam Product-Fuel	-	-	-	-	-
1c	565 - Trans-Xmsn Elect Oth		-	-	-	-
...	...	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	
2b	535 - HP-Oper Supvr&Engrg	-	-	-	-	
2c	537 - HP-Hydraulic Expense	-	-	-	-	
2d	538 - HP-Electric Expenses	-	-	-	-	
2e	539 - HP-Misc Hyd Pwr Gen	-	-	-	-	
2f	546 - OP-Oper Supvr&Engrg	-	-	-	-	
2g	548 - OP-Generation Expens	-	-	-	-	
2h	549 - OP-Misc Oth Pwr Gen	-	-	-	-	
2i	560 - Trans-Oper Supvr&Eng	-	-	-	-	
2j	561 - Trans-Load Dispatcng	-	-	-	-	
2k	562 - Trans-Station Expens	-	-	-	-	
2l	566 - Trans-Misc Xmsn Exp	-	-	-	-	
2m	905 - Misc. Customer Accts. Exps	-	-	-	-	
2n	Contribution to New York State			-	-	
2o	916 - Misc. Sales Expense	-	-	-	-	
2p	920 - Misc. Admin & Gen'l Salaries	-	-	-	-	
2q	921 - Misc. Office Supp & Exps	-	-	-	-	
2r	922 - Administrative Expenses Transferred	-	-	-	-	
2s	923 - Outside Services Employed	-	-	-	-	
2t	924 - A&G-Property Insurance	-	-	-	-	
2u	925 - A&G-Injuries & Damages Insurance	-	-	-	-	
2v	926 - A&G-Employee Pension & Benefits	-	-	-	-	
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	
2x	928 - A&G-Regulatory Commission Expense	-	-	-	-	
2y	930 - Obsolete/Excess Inv	-	-	-	-	
2z	930.1-A&G-General Advertising Expense	-	-	-	-	
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	
2ab	930.5-R & D Expense	-	-	-	-	
2ac	931 - Rents	-	-	-	-	
2ad	935 - A&G-Maintenance of General Plant	-	-	-	-	Operations
...	...	-	-	-	-	-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-	
3b	512 - SP-Maint Boiler Plt	-	-	-	-	
3c	514 - SP-Maint Misc Stm Pl	-	-	-	-	
3d	541 - HP-Maint Supvn&Engrg	-	-	-	-	
3e	542 - HP-Maint of Struct	-	-	-	-	
3f	543 - HP-Maint Res Dam&Wtr	-	-	-	-	
3g	544 - HP-Maint Elect Plant	-	-	-	-	
3h	551 - OP-Maint Supvn & Eng	-	-	-	-	
3i	552 - OP-Maint of Struct	-	-	-	-	
3j	553 - OP-Maint Gen & Elect	-	-	-	-	
3k	554 - OP-Maint Oth Pwr Prd	-	-	-	-	
3l	568 - Trans-Maint Sup & En	-	-	-	-	
3n	569 - Trans-Maint Struct	-	-	-	-	
3m	570 - Trans-Maint St Equip	-	-	-	-	
3o	571 - Trans-Maint Ovhd Lns	-	-	-	-	
3p	572 - Trans-Maint Ungrd Ln	-	-	-	-	
3q	573 - Trans-Maint Misc Xmn	-	-	-	-	Maintenance
...	...	-	-	-	-	-
4a	403 - Depreciation Expense	-	-	-	-	
...	...	-	-	-	-	-
5	TOTALS	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AB
Operation and Maintenance Detail

FERC by accounts and profit center

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			Amount ($)															
			0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155	0100/156	0100/157	0100/158	0100/159
Line No.	FERC G/L Accounts		Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st &Grand (Kent)
1a		403 - Depreciation Expense																
1b		501 - Steam Product-Fuel																
1c		506 - SP-Misc Steam Power																
1d		512 - SP-Maint Boiler Plt																
1e		514 - SP-Maint Misc Stm Pl																
1f		535 - HP-Oper Supvr&Engrg																
1g		537 - HP-Hydraulic Expense																
1h		538 - HP-Electric Expenses																
1i		539 - HP-Misc Hyd Pwr Gen																
1j		541 - HP-Maint Supvn&Engrg																
1k		542 - HP-Maint of Struct																
1l		543 - HP-Maint Res Dam&Wtr																
1n		544 - HP-Maint Elect Plant																
1m		545 - HP-Maint Misc Hyd Pl																
1o		546 - OP-Oper Supvr&Engrg																
1p		548 - OP-Generation Expens																
1q		549 - OP-Misc Oth Pwr Gen																
1r		551 - OP-Maint Supvn & Eng																
1s		552 - OP-Maint of Struct																
1t		553 - OP-Maint Gen & Elect																
1u		554 - OP-Maint Oth Pwr Prd																
1v		555 - OPSE-Purchased Power																
1w		560 - Trans-Oper Supvr&Eng																
1x		561 - Trans-Load Dispatcng																
1y		562 - Trans-Station Expens																
1z		565 - Trans-Xmsn Elect Oth																
1aa		566 - Trans-Misc Xmsn Exp																
1ab		568 - Trans-Maint Sup & En																
1ac		569 - Trans-Maint Struct																
1ad		570 - Trans-Maint St Equip																
1ae		571 - Trans-Maint Ovhd Lns																
1af		572 - Trans-Maint Ungrd Ln																
1ag		573 - Trans-Maint Misc Xmn																
1ah		905 - Misc. Customer Accts. Exps																
1ai		916 - Misc. Sales Expense																
1ak		920 - Misc. Admin & Gen'l Salaries																
1al		921 - Misc. Office Supp & Exps																
1am		922 - Administrative Expenses Transferred																
1an		923 - Outside Services Employed																
1ao		924 - A&G-Property Insurance																
1ap		925 - A&G-Injuries & Damages Insurance																
1aq		926 - A&G-Employee Pension & Benefits(PBOP)																
1ar		926 - A&G-Employee Pension & Benefits																
1as		928 - A&G-Regulatory Commission Expense																
1at		930 - Obsolete/Excess Inv																
1au		931 - Rents																
1av		930.5-R & D Expense																
1aw		930.1-A&G-General Advertising Expense																
1ax		930.2-A&G-Miscellaneous & General Expense																
1ay		935 - A&G-Maintenance of General Plant																
1az																		
...		-																
2		**Contribution to New York State**																
3	Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC by accounts and profit cent

(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
		0100/160	0100/161	0100/165	0100/205	0100/210	0100/215	0100/220	0100/225	0100/230	0100/235	0100/240	0100/245	0100/255	0100/305	0100/310	0100/320
FERC G/L Accounts		Pouch Terminal	Brentwood	500MW Combined Cycle	BG Trans	JAF Trans	IP3/Pol Trans	Marcy/Clark Trans	Marcy South Trans	Niagara Trans	Sound Cable	ST Law Trans	765 KV Trans	HTP Trans	DSM	Headquarters	Power for Jobs
	403 - Depreciation Expense																
	501 - Steam Product-Fuel																
	506 - SP-Misc Steam Power																
	512 - SP-Maint Boiler Plt																
	514 - SP-Maint Misc Stm Pl																
	535 - HP-Oper Supvr&Engrg																
	537 - HP-Hydraulic Expense																
	538 - HP-Electric Expenses																
	539 - HP-Misc Hyd Pwr Gen																
	541 - HP-Maint Supvn&Engrg																
	542 - HP-Maint of Struct																
	543 - HP-Maint Res Dam&Wtr																
	544 - HP-Maint Elect Plant																
	545 - HP-Maint Misc Hyd Pl																
	546 - OP-Oper Supvr&Engrg																
	548 - OP-Generation Expens																
	549 - OP-Misc Oth Pwr Gen																
	551 - OP-Maint Supvn & Eng																
	552 - OP-Maint of Struct																
	553 - OP-Maint Gen & Elect																
	554 - OP-Maint Oth Pwr Prd																
	555 - OPSE-Purchased Power																
	560 - Trans-Oper Supvr&Eng																
	561 - Trans-Load Dispatcng																
	562 - Trans-Station Expens																
	565 - Trans-Xmsn Elect Oth																
	566 - Trans-Misc Xmsn Exp																
	568 - Trans-Maint Sup & En																
	569 - Trans-Maint Struct																
	570 - Trans-Maint St Equip																
	571 - Trans-Maint Ovhd Lns																
	572 - Trans-Maint Ungrd Ln																
	573 - Trans-Maint Misc Xmn																
	905 - Misc. Customer Accts. Exps																
	916 - Misc. Sales Expense																
	920 - Misc. Admin & Gen'l Salaries																
	921 - Misc. Office Supp & Exps																
	922 - Administrative Expenses Transferred																
	923 - Outside Services Employed																
	924 - A&G-Property Insurance																
	925 - A&G-Injuries & Damages Insurance																
	926 - A&G-Employee Pension & Benefits(PBOP)																
	926 - A&G-Employee Pension & Benefits																
	928 - A&G-Regulatory Commission Expense																
	930 - Obsolete/Excess Inv																
	931 - Rents																
	930.5-R & D Expense																
	930.1-A&G-General Advertising Expense																
	930.2-A&G-Miscellaneous & General Expense																
	935 - A&G-Maintenance of General Plant																
	-																
	Contribution to New York State															-	
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC by accounts and profit cent

(1)	(2)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
		0100/321	0100/410	0100/600	0100/700	0100/800	0100/900	0100/901	0100/265	0100/322	0100/350	0100/550	0100/701	0100/902	…	**Overall Result**
FERC G/L Accounts		Recharge NY	JAF	SENY	CES	Canal Corp	EV Charging Stations	Large Energy Storage	AC Proceedings	GPSP	Canals Reimagine	CANALS CAPITA	NYEM	Lrg Scale Renewables	…	
	403 - Depreciation Expense															-
	501 - Steam Product-Fuel															-
	506 - SP-Misc Steam Power															-
	512 - SP-Maint Boiler Plt															-
	514 - SP-Maint Misc Stm Pl															-
	535 - HP-Oper Supvr&Engrg															-
	537 - HP-Hydraulic Expense															-
	538 - HP-Electric Expenses															-
	539 - HP-Misc Hyd Pwr Gen															-
	541 - HP-Maint Supvn&Engrg															-
	542 - HP-Maint of Struct															-
	543 - HP-Maint Res Dam&Wtr															-
	544 - HP-Maint Elect Plant															-
	545 - HP-Maint Misc Hyd Pl															-
	546 - OP-Oper Supvr&Engrg															-
	548 - OP-Generation Expens															-
	549 - OP-Misc Oth Pwr Gen															-
	551 - OP-Maint Supvn & Eng															-
	552 - OP-Maint of Struct															-
	553 - OP-Maint Gen & Elect															-
	554 - OP-Maint Oth Pwr Prd															-
	555 - OPSE-Purchased Power															-
	560 - Trans-Oper Supvr&Eng															-
	561 - Trans-Load Dispatcng															-
	562 - Trans-Station Expens															-
	565 - Trans-Xmsn Elect Oth															-
	566 - Trans-Misc Xmsn Exp															-
	568 - Trans-Maint Sup & En															-
	569 - Trans-Maint Struct															-
	570 - Trans-Maint St Equip															-
	571 - Trans-Maint Ovhd Lns															-
	572 - Trans-Maint Ungrd Ln															-
	573 - Trans-Maint Misc Xmn															-
	905 - Misc. Customer Accts. Exps															-
	916 - Misc. Sales Expense															-
	920 - Misc. Admin & Gen'l Salaries															-
	921 - Misc. Office Supp & Exps															-
	922 - Administrative Expenses Transferred															-
	923 - Outside Services Employed															-
	924 - A&G-Property Insurance															-
	925 - A&G-Injuries & Damages Insurance															-
	926 - A&G-Employee Pension & Benefits(PBOP)															-
	926 - A&G-Employee Pension & Benefits															-
	928 - A&G-Regulatory Commission Expense															-
	930 - Obsolete/Excess Inv															-
	931 - Rents															-
	930.5-R & D Expense															-
	930.1-A&G-General Advertising Expense															-
	930.2-A&G-Miscellaneous & General Expense															-
	935 - A&G-Maintenance of General Plant															-
																-
	-															-
	Contribution to New York State				-											-
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AC
STEP-UP TRANSFORMERS O&M ALLOCATOR

Line No.		Amount ($) (1)	Ratio (2)	Notes
1	Avg. Transmission Plant in Service	-		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	-		Sch B2, Line 12, Col 9
3	**Ratio**		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 4
5	**Removed Step-up Transmission O&M**	-		Col 1, Ln 4 x Col 2, Ln 3

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AD
FACTS O&M ALLOCATOR

Line No.		Amount ($) (1)	Ratio (2)	Notes
1	Avg. Transmission Plant in Service	-		Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	-		Sch B2, Line 13, Col 9
3	**Ratio**		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1: Col 4, Ln 4
5	**Reclassified FACTS Transmission Plant**	**-**		Subtract Col 1, Ln 4 * Col 2, Ln 3

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME

Line No.	(1) Posting Date	(2) Account	(3) Income Amount ($)
1a			
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1j			
1k			
1l			
1n			
…			
2			-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AF
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)

Line No.	Item	(1)	(2) Amount ($)
1	Total NYPA PBOP		
2	PBOP Capitalized		
3	PBOP contained in Cost of Service	Line 1 less line 2	-
4	Base PBOP Amount		**35,797,785**
5	**PBOP Adjustment**	Line 4 less line 3	-

This work paper includes total NYPA PBOP which is allocated to transmission by the allocator as shown on Schedule A2.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AG
PROPERTY INSURANCE ALLOCATION

Line No.	Site	Amount ($)	Ratio	Allocated Insurance Expense - Transmission ($)	Notes
		(1)	(2)	(3)	(4)
1a					
1b					
1c					
1d					
…					
2	**Subtotal (Gross Transmission Plant Ratio)**	**-**	-	**-**	Allocated based on transmission gross plant ratio from Work Paper AI
3a					
3b					
…					
4	**Subtotal (Full Transmission)**	**-**	100.00%	**-**	
5	**Grand Total**			**-**	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AH
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

Line No.	Site	Amount ($)	Ratio (%)	Allocated Injury/Damage Insurance Expense - Transmission ($)	Notes
		(1)	(2)	(3)	(4)
1a					
1b					
1c					
1d					
…					
2	**Subtotal**	-	-	-	Allocated based on transmission allocator from Schedule E1
3a					
…					
		-	100.00	-	
4	**Grand Total**			-	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR

		12/31/____ ($)	12/31/____ ($)	Average	Gross Plant in Service Ratio		Source
		(1)	(2)	(3)	(4)		(5)
1	**PRODUCTION**	-	-	-	-	WP-BC	
2	**TRANSMISSION (353 Station Equip.)**	-	-	-	-	WP-BC	
3	**TOTAL**	-	-	-	-		

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation ____

Line No.	Source/Comments	(1) Site	(2) FERC Acct #	(3) Item	(4) Depreciation ($)
		Included General Plant			
1a			390		-
1b			390		-
1c			390		-
1d			390		-
1e			390		-
1f			390		-
…			390		-
…			390		-
2			390	**Subtotal General - Structures & Improvements**	-
3a			391		-
3b			391		-
3c			391		-
3d			391		-
3e			391		-
…			391		-
…			391		-
4			391	**Subtotal General - Office Furniture & Equipment**	-
5a			392		-
5b			392		-
5c			392		-
5d			392		-
5e			392		-
…			392		-
…			392		-
6			392	**Subtotal General - Transportation Equipment**	-
7a			393		-
7b			393		-
7c			393		-
7d			393		-
…			393		-
…			393		-
8			393	**Subtotal General - Stores Equipment**	-
9a			394		-
9b			394		-
9c			394		-
9d			394		-
9e			394		-
…			394		-
…			394		-
10			394	**Subtotal General - Tools, Shop & Garage Equipment**	-
11a			395		-
11b			395		-
11c			395		-
11d			395		-
11e			395		-
…			395		-
…			395		-
12			395	**Subtotal General - Laboratory Equipment**	-
13a			396		-
13b			396		-
13c			396		-
13d			396		-
13e			396		-
…			396		-
…			396		-
14			396	**Subtotal General - Power Operated Equipment**	-
15a			397		-
15b			397		-
15c			397		-
15d			397		-
15e			397		-
15f			397		-
15g			397		-
…			397		-
…			397		-
16			397	**Subtotal General - Communication Equipment**	-
17a			398		-
17b			398		-
17c			398		-
17d			398		-
17e			398		-
…			398		-
…			398		-
18			398	**Subtotal General - Miscellaneous Equipment**	-
19a			399		-
19b			399		-
19c			399		-
…			399		-
…			399		-
20			399	**Subtotal General - Other Tangible Property**	-
…					
21	**Total Included General Plant**				-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation ____

		(1)	(2)	(3)	(4)
		Site	FERC Acct #	Item	Depreciation ($)
	Included Transmission Plant				
22a			352		-
22b			352		-
22c			352		-
22d			352		-
22e			352		-
22f			352		-
22g			352		-
…			352		-
…			352		-
23			352	**Subtotal Transmission - Structures & Improvements**	**-**
24a			353		-
24b			353		-
24c			353		-
24d			353		-
24e			353		-
24f			353		-
24g			353		-
24h			353		-
…			353		-
…			353		-
25			353	**Subtotal Transmission - Station Equipment**	**-**
26a			354		-
26b			354		-
26c			354		-
26d			354		-
26e			354		-
26f			354		-
…			354		-
…			354		-
27			354	**Subtotal Transmission - Towers & Fixtures**	**-**
28a			355		-
28b			355		-
28c			355		-
28d			355		-
28e			355		-
…			355		-
…			355		-
29			355	**Subtotal Transmission - Poles & Fixtures**	**-**
30a			356		-
30b			356		-
30c			356		-
30d			356		-
30e			356		-
30f			356		-
…			356		-
…			356		-
31			356	**Subtotal Transmission - Overhead Conductors & Devices**	**-**
32a			357		-
32b			357		-
32c			357		-
…			357		-
…			357		-
33			357	**Subtotal Transmission - Underground Conduit**	**-**
34a			358		-
34b			358		-
34c			358		-
…			358		-
…			358		-
35			358	**Subtotal Transmission - Underground Conductors & Devices**	**-**
36a			359		-
36b			359		-
36c			359		-
36d			359		-
36e			359		-
36f			359		-
…			359		-
…			359		-
37			359	**Subtotal Transmission - Roads & Trails**	**-**
…					
38	**Total Included Transmission Plant**				**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BB
____-____ EXCLUDED PLANT IN SERVICE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				___				___		
Line No.	Source/Comments	EXCLUDED TRANSMISSION	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1										
1a			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
2		SUBTOTAL 500mW C - C at Astoria	-	-	-	-	-	-	-	-
3										
3a			-	-	-	-	-	-	-	-
3b			-	-	-	-	-	-	-	-
3c			-	-	-	-	-	-	-	-
3d			-	-	-	-	-	-	-	-
3e			-	-	-	-	-	-	-	-
3f			-	-	-	-	-	-	-	-
3g			-	-	-	-	-	-	-	-
3h			-	-	-	-	-	-	-	-
3i			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
4		SUBTOTAL Astoria 2 (AE-II) Substation	-	-	-	-	-	-	-	-
5										
5a			-	-	-	-	-	-	-	-
5b			-	-	-	-	-	-	-	-
5c			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
6		SUBTOTAL Small Hydro	-	-	-	-	-	-	-	-
7										
7a			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
8		SUBTOTAL FLYNN (Holtsville)	-	-	-	-	-	-	-	-
8a			-	-	-	-	-	-	-	-
8b			-	-	-	-	-	-	-	-
8c			-	-	-	-	-	-	-	-
8d			-	-	-	-	-	-	-	-
8e			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
9		SUBTOTAL Poletti	-	-	-	-	-	-	-	-
10										
10a			-	-	-	-	-	-	-	-
10b			-	-	-	-	-	-	-	-
10c			-	-	-	-	-	-	-	-
10d			-	-	-	-	-	-	-	-
10e			-	-	-	-	-	-	-	-
10f			-	-	-	-	-	-	-	-
10g			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
11		SUBTOTAL SCPP	-	-	-	-	-	-	-	-
12										
...			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
13		TOTAL EXCLUDED TRANSMISSION	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BB
___-___ EXCLUDED PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				___				___			
				Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
14		EXCLUDED GENERAL									
14a				-	-	-	-	-	-	-	-
14b				-	-	-	-	-	-	-	-
14c				-	-	-	-	-	-	-	-
14d				-	-	-	-	-	-	-	-
14e				-	-	-	-	-	-	-	-
14f				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
15		SUBTOTAL 500Mw CC		-	-	-	-	-	-	-	-
16											
16a				-	-	-	-	-	-	-	-
16b				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
17		SUBTOTAL Small Hydro		-	-	-	-	-	-	-	-
18											
18a				-	-	-	-	-	-	-	-
18b				-	-	-	-	-	-	-	-
18c				-	-	-	-	-	-	-	-
18d				-	-	-	-	-	-	-	-
18e				-	-	-	-	-	-	-	-
18f				-	-	-	-	-	-	-	-
18g				-	-	-	-	-	-	-	-
18h				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
19		SUBTOTAL Flynn		-	-	-	-	-	-	-	-
20											
20a				-	-	-	-	-	-	-	-
20b				-	-	-	-	-	-	-	-
20c				-	-	-	-	-	-	-	-
20d				-	-	-	-	-	-	-	-
20e				-	-	-	-	-	-	-	-
20f				-	-	-	-	-	-	-	-
20g				-	-	-	-	-	-	-	-
20h				-	-	-	-	-	-	-	-
20i				-	-	-	-	-	-	-	-
20j				-	-	-	-	-	-	-	-
20k				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
21		SUBTOTAL Poletti		-	-	-	-	-	-	-	-
22											
22a				-	-	-	-	-	-	-	-
22b				-	-	-	-	-	-	-	-
22c				-	-	-	-	-	-	-	-
22d				-	-	-	-	-	-	-	-
22e				-	-	-	-	-	-	-	-
22f				-	-	-	-	-	-	-	-
22g				-	-	-	-	-	-	-	-
22h				-	-	-	-	-	-	-	-
22i				-	-	-	-	-	-	-	-
22j				-	-	-	-	-	-	-	-
22k				-	-	-	-	-	-	-	-
22l				-	-	-	-	-	-	-	-
22n				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
23		SUBTOTAL SCPP		-	-	-	-	-	-	-	-
24											
...				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
		SUBTOTAL		-	-	-	-	-	-	-	-
25		TOTAL EXCLUDED GENERAL		-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
			Capital assets, not being depreciated:									
1				**Land**								
1a												
1b												
1c												
1d												
1e												
1f												
1g												
1h												
1i												
1j												
1k												
1l												
1n												
1m												
1o												
1p												
1q												
1r												
1s												
1t												
1u												
1v												
1w												
1x												
1y												
1z												
1aa												
1ab												
1ac												
1ad												
1ae												
1af												
1ag												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
1ah												
1ai												
…												
…												
2				**Land Total**	-	-	-	-	-	-	-	-
3				**Construction in progress**								
3a		***Adjustments***		**CWIP**								
4				**Construction in progress Total**	-	-	-	-	-	-	-	-
5				**Total capital assets not being depreciated**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
				Capital assets, being depreciated:								
6				**Production - Hydro**								
6a												
6b												
6c												
6d												
6e												
6f												
6g												
6h												
6i												
6j												
6k												
6l												
6n												
6m												
6o												
6p												
6q												
6r												
6s												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

							___				___		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
6t												
6u												
6v												
6w												
6x												
6y												
6z												
6aa												
6ab												
6ac												
6ad												
6ae												
6af												
6ag												
…												
…												
7				**Production - Hydro Total**	-	-	-	-	-	-	-	-
8				**Production - Gas turbine/combined cycle**								
8a												
8b												
8c												
8d												
8e												
8f												
8g												
8h												
8i												
8j												
8k												
8l												
8n												
8m												
8o												
8p												
8q												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
8r												
8s												
8t												
8u												
8v												
8w												
8x												
8y												
8z												
8aa												
8ab												
8ac												
8ad												
8ae												
8af												
8ag												
8ah												
8ai												
8aj												
8ak												
8al												
8am												
8an												
8ao												
8ap												
8aq												
8ar												
8as												
8at												
8au												
8av												
8aw												
8ax												
8ay												
8az												
8ba												
8bb												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
8bc												
8bd												
…												
…												
9				Production - Gas turbine/combined cycle Total	-	-	-	-	-	-	-	-
10				Transmission								
10a												
10b												
10c												
10d												
10e												
10f												
10g												
10h												
10i												
10j												
10k												
10l												
10m												
10n												
10o												
10p												
10q												
10r												
10s												
10t												
10u												
10v												
10w												
10x												
10y												
10z												
10aa												
10ab												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
10ac												
10ad												
10ae												
10af												
10ag												
10ah												
10ai												
10aj												
10ak												
10al												
10am												
10an												
10ao												
10ap												
10aq												
10ar												
10as												
10at												
10au												
10av												
10aw												
10ax												
10ay												
10az												
10ba												
10bb												
10bc												
10bd												
10be												
10bf												
10bg												
10bh												
10bi												
10bj												
10bk												
10bl												
10bm												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

							___				___		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
10bn												
10bo												
10bp												
10bq												
10br												
…												
…												
11				**Transmission Total**	-	-	-	-	-	-	-	-
												-
12				**General**								
12a												
12b												
12c												
12d												
12e												
12f												
12g												
12h												
12i												
12j												
12k												
12l												
12m												
12n												
12o												
12p												
12q												
12r												
12s												
12t												
12u												
12v												
12w												
12x												
12y												
12z												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
12aa													
12ab													
12ac													
12ad													
12ae													
12af													
12ag													
12ah													
12ai													
12aj													
12ak													
12al													
12am													
12an													
12ao													
12ap													
12aq													
12ar													
12as													
12at													
12au													
12av													
12aw													
12ax													
12ay													
12az													
12ba													
12bb													
12bc													
12bd													
12be													
12bf													
12bg													
12bh													
12bi													
12bj													
12bk													

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
12bl													
12bm													
12bn													
12bo													
12bp													
12bq													
12br													
12bs													
12bt													
12bu													
12bv													
12bw													
12bx													
12by													
12bz													
12ca													
12cb													
12cc													
12cd													
12ce													
12cf													
12cg													
12ch													
12ci													
12cj													
12ck													
12cl													
12cm													
12cn													
12co													
12cp													
12cq													
12cr													
12cs													
12ct													
12cu													
12cv													

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
12cw												
12cx												
12cy												
12cz												
12da												
…												
…												
13				**General Total**	-	-	-	-	-	-	-	-
14				**Total capital assets, being depreciated**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
15				**Net value of all capital assets**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BD
MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE

Line No.	Year	Beginning Unamortized Lease Asset/ Obligation ($)	Ending Unamortized Lease/Asset ($)	Capitalized Lease Amortization ($)	Current Year Average Unamortized Balance
	(1)	(2)	(3)	(4)	(5)
1	1988	-	-	-	
2	1989	-	-	-	
3	1990	-	-	-	
4	1991	-	-	-	
5	1992	-	-	-	
6	1993	-	-	-	
7	1994	-	-	-	
8	1995	-	-	-	
9	1996	-	-	-	
10	1997	-	-	-	
11	1998	-	-	-	
12	1999	-	-	-	
13	2000	-	-	-	
14	2001	-	-	-	
15	2002	-	-	-	
16	2003	-	-	-	
17	2004	-	-	-	
18	2005	-	-	-	
19	2006	-	-	-	
20	2007	-	-	-	
21	2008	-	-	-	
22	2009	-	-	-	
23	2010	-	-	-	
24	2011	-	-	-	
25	2012	-	-	-	
26	2013	-	-	-	
27	2014	-	-	-	
28	2015	-	-	-	
29	2016	-	-	-	
30	2017	-	-	-	
31	2018	-	-	-	
32	2019	-	-	-	
33	2020	-	-	-	
34	2021	-	-	-	-
35	2022	-	-	-	
36	2023	-	-	-	
37	2024	-	-	-	
38	2025	-	-	-	
39	2026	-	-	-	
40	2027	-	-	-	
41	2028	-	-	-	
42	2029	-	-	-	
43	2030	-	-	-	
44	2031	-	-	-	
45	2032	-	-	-	
46	2033	-	-	-	
47	2034	-	-	-	
48	2035	-	-	-	
49	2036	-	-	-	
50	2037	-	-	-	
51	**Total**			-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BE
FACTS PROJECT PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE

			____				____			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LN	Cap.Date	Asset Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1a										
1b										
1..	...									
2		**Total Plant**	-	-	-	-	-	-	-	-
3		**Year-Over-Year Accumulated Depreciation**		-						

Note: The FACTS project data is based on NYPA's financial records with adherence to FERC's Uniform System of Accounts and U.S. generally accepted accounting principles.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

			___				___			
		Asset No.	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)
1			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1a										
1b										
1c										
…										
			-	-	-	-	-	-	-	-
2										
2a										
2b										
2c										
2d										
2e										
2f										
2g										
2h										
…										
			-	-	-	-	-	-	-	-
3										
3a										
…										
			-	-	-	-	-	-	-	-
4										
4a										
…										
			-	-	-	-	-	-	-	-
5										
5a										
5b										
5c										
…										
			-	-	-	-	-	-	-	-
6										
6a										
…										
			-	-	-	-	-	-	-	-
7	**Grand Total**		-	-	-	-	-	-	-	-
8	**Adjusted Grand Total (Excludes 500MW C - C at Astoria)**		-	-		-	-	-		-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES

		____				____			
		Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service (Net $)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service (Net $)	Depreciation Expense ($)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	NIAGARA								
1a									
1b									
1c									
…									
1		-	-	-	-	-	-	-	-
	ST. LAWRENCE								
2a									
2b									
2c									
2d									
2e									
2f									
2g									
…									
2		-	-	-	-	-	-	-	-
	BLENHEIM GILBOA								
3a									
…									
…									
…									
3		-	-	-	-	-	-	-	-
4a									
…									
…									
…									
4		-	-	-	-	-	-	-	-
5	**Total Expenses**	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BH
ASSET IMPAIRMENT

	(1)	(2)	(3)	(4)	(5)
	Posting Date	**Profit Center**	**Account**	**Impairment Amount ($)**	**Facility**
1a					
1b					
1c					
1d					
1e					
1f					
1g					
…					
2				-	

3	Total Impairment - Production	-
4	Total Impairment - Transmission	-
5	Total Impairment - General Plant	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BI
COST OF REMOVAL

Cost of Removal to Regulatory Assets - Depreciation:

	(1)	(2)	(3)
		____	____
		Amount ($)	**Amount ($)**
1	Production		
2	Transmission		
3	General		
4	**Total**	**-**	**-**

Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
December 31, ____

WORKPAPER BJ
INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION

					12/31/				12/31/				Average		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)
1a	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	350	Land & Land Rights	-		-	-	-	-	-	-	-	-	-
1b	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
1c	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
1d	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
1e	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
1f	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
1g	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
1h	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
1i	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
1				**MSSC Transmission Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2a	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	350	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-
2b	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
2c	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
2d	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
2e	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
2f	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
2g	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
2h	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
2i	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
2				**AC Project Seg A (Central East Energy Connect) Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3a	Transmission	**Smart Path Connect**	350	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-
3b	Transmission	**Smart Path Connect**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
3c	Transmission	**Smart Path Connect**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
3d	Transmission	**Smart Path Connect**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
3e	Transmission	**Smart Path Connect**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
3f	Transmission	**Smart Path Connect**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
3g	Transmission	**Smart Path Connect**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
3h	Transmission	**Smart Path Connect**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
3i	Transmission	**Smart Path Connect**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
3				**SPC Project Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
..															

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER CA
MATERIALS AND SUPPLIES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NYPA Acct #	**Facility**	**Total M&S Inventory ($) 12/31/____**	**Total M&S Inventory ($) 12/31/____**	**Avg. M&S Inventory ____-14**	**Transmission Allocator**	**Allocated M&S ($)**
1a	1100	NIA					
1b	1200	STL					
1c	3100	POL					
1d	3200	Flynn					
1e	1300	B/G					
1f	3300	500MW					
1g	2100	CEC					
…	-	-					
2		Facility Subtotal	-	-			
3a	Reserve for Degraded Materials						
3b	Reserve for Excess and Obsolete Inventory						
…	-	-					
4		Reserves Subtotal	-	-			
5		**Total**	**-**	**-**	**-**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE

	(1)	(2)	(3)
	Date	**Property Insurance ($)**	**Other Prepayments ($)**
1	12/31/____	-	
2	12/31/____	-	
3	**Beginning/End of Year Average**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DA
WEIGHTED COST OF CAPITAL

	(1) Component	(2) Amount ($)		(3) Actual Share	(4) Equity Cap	(5) Applied Share		(6) Cost Rate		(7) Weighted Cost
1	Long-Term Debt	-	6/	-	50.00%	-		-	2/	-
2	Preferred Stock	-		-	-	-		-	3/	-
3	Common Equity	-	1/	-	50.00%	-	4/	9.45%	5/	-
4	Total	-		-	100%	-				-

Notes

1/:

5	Total Proprietary Capital	-	Workpaper WP-DB Ln (5), average of Col (2) and (3)
6	less Preferred		
7	less Acct. 216.1		
8	Common Equity	-	

2/:

9	Total Long Term Debt Interest	-	Workpaper WP-DB Col (2) Ln (2)
10	Net Proceeds Long Term Debt	-	Workpaper WP-DB Ln (4), average of Col (2) and (3)
11	LTD Cost Rate	- 7/	

3/:

12	Preferred Dividends	-
13	Preferred Stock	-
14	Preferred Cost Rate	-

15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.

16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.

17 6/: The Long-Term Debt Amount ($) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).

18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DB
CAPITAL STRUCTURE
LONG-TERM DEBT AND RELATED INTEREST

	(1)	(2)	(3)	(4)
		____ Amount ($)	**____ Amount ($)**	**NYPA Form 1 Equivalent**
1	**Long Term Debt Cost**			
1a	Interest on Long-Term Debt			p. 117 ln. 62 c,d
1b	Amort. of Debt Disc. and Expense			p. 117 ln. 63 c,d
1c	Amortization of Loss on Reacquired Debt			p. 117 ln. 64 c,d
1d	(Less) Amort. of Premium on Debt			p. 117 ln. 65 c,d
1e	(Less) Amortization of Gain on Reacquired Debt			p. 117 ln. 66 c,d
2	**Total Long Term Debt Interest**	-	-	
3	**Long Term Debt**			
3a	Bonds			p. 112 ln. 18 c,d
3b	(Less) Reacquired Bonds			p. 112 ln. 19 c,d
3d	Other Long Term Debt			p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	-	-	
3f	(Less) Unamortized Discount on Long-Term Debt			p. 112 ln. 23 c,d
3g	(Less) Unamortized Debt Expenses			p. 111 ln. 69 c,d
3h	(Less) Unamortized Loss on Reacquired Debt			p. 111 ln. 81 c,d
3i	Unamortized Premium on Long-Term Debt			p. 112 ln. 22 c,d
3k	Unamortized Gain on Reacquired Debt			p. 113 ln. 61 c,d
4	**Net Proceeds Long Term Debt**	-	-	
5	**Net Position**	-	-	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER EA
CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Profit Center(s)	**Site**	**Labor [1/] $**	**Net Plant [2/] $**	**Net Revenue [3/] $**	**Labor %**	**Net Plant %**	**Net Revenue %**	**Allocator Ratio**
1a	**105**	**Blenheim-Gilboa**							**0.00%**
1b	**110**	**St. Lawrence**							**0.00%**
1c	**115**	**Niagara**							**0.00%**
1d	**120**	**Poletti**							**0.00%**
1e	**125**	**Flynn**							**0.00%**
1f									
1g	**122**	**AE II**							**0.00%**
1h									
1i	**130-150**	**Total Small Hydro**							**0.00%**
1j									
1k	**155-161**	**Total Small Clean Power Plants**							**0.00%**
1l									
1n	**165**	**500MW Combined Cycle**							**0.00%**
1m									
1o	**205-245**	**Total Included Transmission**							***0.00%***
1p									
1q	**321**	**Recharge New York**							**0.00%**
1r									
1s	**600**	**SENY**							**0.00%**
…	**-**	**-**							**0.00%**
		Total - Production + Transmission	**-**	**-**	**-**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
		Total - Production Only	-	-	-	0.00%	0.00%	0.00%	**0.00%**

Notes

1/ Data source for Labor is NYPA Form 1 Equivalent and audited financials.
2/ Data source for Net Plant is NYPA audited financials. The balance at the end of the calendar year is used in determining the percentages for the Net Plant factor.
3/ Data source for Net Revenue is NYPA audited financials.
Net Revenue excludes fuel, purchased power and certain other charges that are passed through to direct service customers.
…

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR- IS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
($ Millions)

	Description	Actual ____	Actual ____
	(1)	(2)	(3)
1	**Operating Revenues**		
1a	Power Sales		
1b	Transmission Charges		
1c	Wheeling Charges		
1d	Other		
…	-		
2	**Total Operating Revenues**	-	-
3	**Operating Expenses**		
3a	Purchased Power		
3b	Fuel Oil and Gas		
3c	Wheeling		
3d	Operations		
3e	Maintenance		
3f	Depreciation		
3g	Impairment Cost		
…	-		
4	**Total Operating Expenses**	-	-
5	**Operating Income**	-	-
6	**Nonoperating Revenues**		
6a	Investment Income		
6b	Other		
…	-		
7	**Investments and Other Income**	-	-
8	**Nonoperating Expenses**		
8a	Contribution to New York State		
8b	Interest on Long-Term Debt		
8c	Interest - Other		
8d	Interest Capitalized		
8e	Amortization of Debt Premium		
8f	Canal Reimbursement Agreement		
…	-		
9	**Investments and Other Income**	-	-
10	**Net Income Before Contributed Capital**	-	-
11	Contributed Capital - Wind Farm Transmission Assets		
…	-		
		-	-
13	Change in net position	-	-
14	Net position at January 1		
15	Net position at December 31	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

	DESCRIPTION	DECEMBER ____	DECEMBER ____
	(1)	(2)	(3)
1	**Assets and Deferred Outflows**		
1a	Current Assets:		
1b	Cash and cash equivalents		
1c	Investment in securities		
1d	Investments in securities- restricted		
1e	Receivables - customers		
1f	Materials and supplies, at average Cost:		
1g	Plant and general		
1h	Fuel		
1i	Miscellaneous receivables and other		
…	-		
2	Total current assets	-	-
3	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents		
3c	Investment in securities		
…	-		
4	Total restricted assets	-	-
5	Capital funds:		
5a	Cash and cash equivalents		
5b	Investment in securities		
…	-		
6	Total capital funds	-	-
7	Capital Assets		
7a	Capital assets not being depreciated		
7b	Capital assets, net of accumulated depreciation		
…	-		
8	Total capital assets	-	-
9	Other noncurrent assets:		
9a	Receivable - New York State		
9b	Notes receivable - nuclear plant sale		
9c	Other long-term assets		
…	-		
10	Total other noncurrent assets	-	-
11	Total noncurrent assets	-	-
12	Total assets	-	-
13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives		
…	-		
14	Total Deferred outflows	-	-
15	**Total assets and deferred outflows**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

	DESCRIPTION	DECEMBER ____	DECEMBER ____
16	**Liabilities, Deferred Inflows and Net Position**		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities		
16c	Short-term debt		
16d	Long-term debt due within one year		
16e	Capital lease obligation due within one year		
16f	Risk management activities - derivatives		
…	-		
17	Total current liabilities	-	-
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds		
18d	Adjustable rate tender notes		
18e	Subordinated:		
18f	Subordinated Notes, Series 2012		
18g	Commercial paper		
…	-		
19	Total long-term debt	-	-
20	Other noncurrent liabilities:		
20a	Capital lease obligation		
20b	Liability to decommission divested nuclear facilities		
20c	Disposal of spent nuclear fuel		
20d	Relicensing		
20e	Risk management activities - derivatives		
20f	Other long-term liabilities		
…	-		
21	Total other noncurrent liabilities	-	-
22	Total noncurrent liabilities	-	-
23	Total liabilities	-	-
24	Deferred inflows:		
24a	Cost of removal obligation		
24b	Accumulated increase in fair value of hedging		
24c	Pensions (Note 10)		
24d	Postemployment benefits other than pensions (Note 11)		
…	-		
		-	-
25	Net position:		
25a	Net investment in capital assets		
25b	Restricted		
25c	Unrestricted		
25d	Postemployment benefits other than pensions (Note 11)		
…	-		
26	Total net position	-	-
27	**Total liabilities, deferred inflows and net position**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-Cap Assets

New York Power Authority
Capital Assets - Note 5
____ Annual Report

			12/31/____ Ending balance	Additions	Deletions	12/31/____ Ending balance
		(1)	(2)	(3)	(4)	(5)
1	Capital assets, not being depreciated:					
1a		Land				-
1b		Construction in progress				-
1c		Land-Canal System				-
1d		CIP- Canal System				-
…		-				-
2		Total capital assets not being depreciated	-	-	-	-
3	Capital assets, being depreciated:					
3a		Production – Hydro				-
3b		Production – Gas				
3c		turbine/combined cycle				-
3d		Transmission				-
3e		General				-
3f		Canal System				-
…		-				-
4		Total capital assets being depreciated	-	-	-	-
5	Less accumulated depreciation for:					
5a		Production – Hydro				-
5b		Production – Gas				
5c		turbine/combined cycle				-
5d		Transmission				-
5e		General				-
5f		Canal System				-
…		-				-
6		Total accumulated depreciation	-	-	-	-
7		Net value of capital assets being depreciate	-	-	-	-
8		Net value of all capital assets	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	1 OPERATION & MAINTANANCE EXPENSES								
		Operations	Maintenance	Total O&M					
1a	Operations & Maintenance Expenses - as per Annual Report	-	-	-					
	Excluded Expenses								
1b	Production	-	-	-					
1c	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-					
1d	FERC acct 905 (less contribution to New York State)	-	-	-					
1e	FERC acct 916 - Misc Sales Expense	-	-	-					
…	…			-					
…	…			-					
1h	A&G not allocated to Transmission	-	-	-					
	Adjustments			-					
1i	Less A/C 924 - Property Insurance	-	-	-					
1j	Less A/C 925 - Injuries & Damages Insurance	-	-	-					
1k	Less EPRI Dues	-	-	-					
1l	Less A/C 928 - Regulatory Commission Expense	-	-	-					
1m	Less A/C 930.5 - R&D Expense	-	-	-					
1n	PBOP Adjustment	-	-	-					
1o	924 -Property Insurance as allocated	-	-	-					
1p	925 - Injuries & Damages Insurance as allocated	-	-	-					
1q	930.5 - R&D Expense	-							
1r	Step-up Transformers	-	-	-					
1s	FACTS	-	-	-					
1t	Microwave Tower Rental Income	-	-	-					
…	…			-					
…	…			-					
1w	Reclassifications (post Annual Report)	-	-	-					
1x	Operations & Maintenance Expenses - as per ATRR	-	-	-					
	check	-	-	-					

2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)
2a	Electric Plant in Service & Depreciation As per Annual Report								
2b	Capital Assets not being depreciated	-	-	-	-	-	-	-	-
2c	Capital Assets being depreciated	-	-	-	-	-	-	-	-
2d	Total Capital Assets	-	-	-	-	-	-	-	-
2e	Less CWIP	-	-	-	-	-	-	-	-
2e	Less Canal CIP	-	-	-	-	-	-	-	-
2f	Less Canal Assets	-	-	-	-	-	-	-	-
…	…								
2g	Total Assets in Service	-	-	-	-	-	-	-	-
2h	Adjustments for ATRR								
2i	Cost of Removal (note 1)								
2j	Transmission	-	-	-	-	-	-	-	-
2k	General	-	-	-	-	-	-	-	-
2l	Total	-	-	-	-	-	-	-	-
2n	Excluded (note 2)								
2m	Transmission	-	-	-	-	-	-	-	-
2o	General	-	-	-	-	-	-	-	-
2p	Total	-	-	-	-	-	-	-	-
2q	Adjustments to Rate Base (note 3)								
2r	Transmission	-	-	-	-	-	-	-	-
2s	General	-	-	-	-	-	-	-	-
2t	Total	-	-	-	-	-	-	-	-
2u									
2v	Total Assets in Service - As per ATRR	-	-	-	-	-	-	-	-
2w	Comprising:								
2x	Production	-	-	-	-	-	-	-	-
2y	Transmission	-	-	-	-	-	-	-	-
2z	General	-	-	-	-	-	-	-	-
2aa	Total	-	-	-	-	-	-	-	-
	check differences due to rounding	-	-	-	-	-	-	-	-

Notes

2ab	1	Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report
2ac	2	Excluded: Assets not recoverable under ATRR
2ad	3	Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

3 MATERIALS & SUPPLIES

3a	As per Annual Report		
3b	Plant and General	-	-
3c	As per ATRR	-	-
3d	*check*	-	-

4 CAPITAL STRUCTURE

		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
4a	As per Annual Report				
4b	Long-Term	-		-	
4c	Short-Term	-		-	
4d	Unamortized Premium/Discount	-		-	
4e	Total	-	-	-	-
4f	As per ATRR (Note 4)	-	-	-	-
4g	*check*	-	-	-	-

Notes

4h 4 Actual common equity amounts not used in weighted average cost of capital.

… …

5 INTEREST ON LONG-TERM DEBT

5a	As per Annual Report		
5b	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5c			
5d	Debt Discount/Premium	-	-
5e	Total	-	-
5f	As per ATRR		
5g	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5h	Debt Discount/Premium	-	-
5i	Total	-	-
5j	*check*	-	-

Notes

… …

6 REVENUE REQUIREMENT

6a	As per Annual Report	-
6b	SENY load (note 5)	
6c	FACTS revenue (note 6)	
6d	Timing differences	
…		
7a	Subtotal	-
7b	**FERC approved ATRR** (line 6a + line 7a)	-
7c	*check*	-

Notes

7d 5 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.

7e 6 Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

8a	As per Annual Report	
8b	Annual OPEB Cost	-
8c	…	-
8d	Subtotal	-
8e	As per ATRR	
8f	Total NYPA PBOP	-
8g	*check*	-

SETTLEMENT EXHIBIT B

Red-line Version of the Formula Rate Template and Protocols

INDEX
NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No	**A. OPERATING EXPENSES**	**TOTAL $** (1)	**SOURCE/COMMENTS** (2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 7
2	Administrative & General Expenses	-	Schedule A2, Col 5, Ln 5
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 6
4	**TOTAL OPERATING EXPENSE**	**-**	Sum lines 1, 2, & 3
5	**B. RATE BASE**	**-**	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	**-**	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	**-**	Schedule D2, Col 3, Ln A
7	**TOTAL REVENUE REQUIREMENT**	**-**	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	-	Schedule F3, page 1, line 3, col. 10
10	**NET ADJUSTED REVENUE REQUIREMENT**	**-**	Line 7 + line 8 + line 9
	Breakout by Project		
11	NTAC Facilities	-	Schedule F1, page 2, line 1a + line 1d, col. 17
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 17
11b	Project 2 - AC Project Segment A (Central East Energy Connect)	-	Schedule F1, page 2, line 1c, col. 17
11c		-	
11d		-	
…	…	-	
12	Total Break out	**-**	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. are annual revenue requirements. If the first year is a partial year, 1/12 of the amounts should be recovered for every month of the Rate Year.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE A1
OPERATION & MAINTENANCE EXPENSE SUMMARY ($)

Line No	FERC Account (1)	FERC Account Description (2)	Source (3)	Total (4)	Grand Total (5)	NYPA Form 1 Equivalent (6)
	Transmission:					
		OPERATION:				
1a	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
1b	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
1c	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
1d	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
…	…	…	…			…
2		**Total Operation**	(sum lines 1)	**-**		
		MAINTENANCE:				
3a	568	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 101
3b	569	Structures	WP-AA, Col (5)	-		Page 321 line 102-106
3c	570	Station Equipment	WP-AA, Col (5)	-		Page 321 line 107
3d	571	Overhead Lines	WP-AA, Col (5)	-		Page 321 line 108
3e	572	Underground Lines	WP-AA, Col (5)	-		Page 321 line 109
3f	573	Misc. Transm. Plant	WP-AA, Col (5)	-		Page 321 line 110
…	…	…	…			…
4		**Total Maintenance**	(sum lines 3)	**-**		
5		**TOTAL O&M TRANSMISSION**	(sum lines 2 & 4)		**-**	
		Adjustments (Note 2)				
6a		Step-up Transformers	WP-AC, Col (1) line 5		-	
6b		FACTS (Note 1)	WP-AD,Col (1) line 5		-	
6c		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
…	…	…	…			
7		**TOTAL ADJUSTED O&M TRANSMISSION**	(sum lines 5-6)		**-**	

Note 1 Flexible Alternating Current Transmission System device
Note 2 Revenues that are credited in the NTAC are not revenue credited here.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES

Line No.	FERC Account	FERC Account Description	Source	Unallocated A&G ($)	Transmission Allocator (%)	Allocated to Transmission ($)	Source/Comments	NYPA Form 1 Equivalent
	(1)	(2)		(3)	(4)	(5)	(6)	(7)
		Administrative & General Expenses						
1a	920	A&G Salaries	WP-AA, Col (5)	-				Page 323 line 181
1b	921	Office Supplies & Expenses	WP-AA, Col (5)	-				Page 323 line 182
1c	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)	-				Page 323 line 183
1d	923	Outside Services Employed	WP-AA, Col (5)	-				Page 323 line 184
1e	924	Property Insurance	WP-AA, Col (5)	-		-	See WP-AG; Col (3) ,Ln 5	Page 323 line 185
1f	925	Injuries & Damages Insurance	WP-AA, Col (5)	-		-	See WP-AH; Col (3) ,Ln 4	Page 323 line 186
1g	926	Employee Pensions & Benefits	WP-AA, Col (5)	-				Page 323 line 187
1h	928	Reg. Commission Expenses	WP-AA, Col (5)	-		-	See WP-AA; Col (3), Ln 2x	Page 323 line 189
1i	930	Obsolete/Excess Inv	WP-AA, Col (5)	-				Page 323 line 190.5
1j	930.1	General Advertising Expense	WP-AA, Col (5)	-				Page 323 line 191
1k	930.2	Misc. General Expenses	WP-AA, Col (5)	-				Page 323 line 192
1l	930.5	Research & Development	2/	-		-	2/	Page 323 line 192.5
1m	931	Rents	WP-AA, Col (5)	-				Page 323 line 193
1n	935	Maint of General Plant A/C 932	WP-AA, Col (5)	-				Page 323 line 196
…	…	…	…					
2		**TOTAL**	(sum lines 1)	**-**				
3a		Less A/C 924	Less line 1e	-				Page 323 line 185
3b		Less A/C 925	Less line 1f	-				Page 323 line 186
3c		Less EPRI Dues	1/	-				
3d		Less A/C 928	Less line 1h	-				Page 323 line 189
3e		Less A/C 930.5	Less line 1l	-			3/	
3f		PBOP Adjustment	WP-AF	-				
…		…	…					
4		**TOTAL A&G Expense**	(sum lines 2 to 4)	**-**	**-**	**-**	- Allocated based on transmission allocator	
5		**NET A&G TRANSMISSION EXPENSE**	(sum lines 1 to 4)			**-**	(Schedule E1)	

1/ NYPA does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years ____ and 2015. It is populated as a sum of Transmission R&D Expense [Workpaper WP-AA Col (3) ln(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) ln (2ab) multiplied by Workpaper E1-Allocator Col (3) ln (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years ____ and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.

…

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)

Line No.	FERC Account	FERC Account Description	Source (1)	Transmission (2)	General Plant (3)	Transmission Allocator (%) (4)	General Plant Allocated to Transm. Col (3)*(4) (5)	Total Annual Depreciation Col (2)+(5) (6)
1a	352	Structures & Improvements	WP-BA, Col (4)	-				
1b	353	Station Equipment	WP-BA, Col (4)	-				
1c	354	Towers & Fixtures	WP-BA, Col (4)	-				
1d	355	Poles & Fixtures	WP-BA, Col (4)	-				
1e	356	Overhead Conductors & Devices	WP-BA, Col (4)	-				
1f	357	Underground Conduit	WP-BA, Col (4)	-				
1g	358	Underground Conductors & Devices	WP-BA, Col (4)	-				
1h	359	Roads & Trails	WP-BA, Col (4)	-				
...	...	...	...					
2		**Unadjusted Depreciation**		-				
3a	390	Structures & Improvements	WP-BA, Col (4)		-			
3b	391	Office Furniture & Equipment	WP-BA, Col (4)		-			
3c	392	Transportation Equipment	WP-BA, Col (4)		-			
3d	393	Stores Equipment	WP-BA, Col (4)		-			
3e	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		-			
3f	395	Laboratory Equipment	WP-BA, Col (4)		-			
3g	396	Power Operated Equipment	WP-BA, Col (4)		-			
3h	397	Communication Equipment	WP-BA, Col (4)		-			
3i	398	Miscellaneous Equipment	WP-BA, Col (4)		-			
3j	399	Other Tangible Property	WP-BA, Col (4)		-			
...	...	...	...					
4		**Unadjusted General Plant Depreciation**			-			
		Adjustments						
5a		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
5b		FACTS	Schedule B2, Col 4, line 13	-				
5c		Windfarm	Schedule B2, Col 4, line 11	-				
5d		Step-up Transformers	Schedule B2, Col 4, line 12	-				
5e		Relicensing Reclassification	WP-BG, Col 4		-			
...		...	...					
6		**TOTAL**	(Sum lines 2-5)	-	-	- 1/	-	-

1/ See Schedule-E1, Col (3), Ln 2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

Line No.			NYPA Form 1 Equivalent		___				___				___ - ___ Average		
					Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service - Net ($)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service - Net ($)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Net Plant in Service ($)
					(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	PRODUCTION	**Source**	**Plant in Service (p. 204-207 column (g))**	**Depreciation (p.219)**											
1	Production - Land	WP-BC	ln. 8 + ln. 27 + ln. 37		-	-	-	-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC	ln. 35 - ln. 27	ln. 22 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC	ln. 16 + ln. 45 + ln. 100.5 - ln. 8 - ln. 37	ln. 20 + ln. 23	-	-	-	-	-	-	-	-	-	-	-
4					-	-	-	-	-	-	-	-	-	-	-
	TRANSMISSION														
5	Transmission - Land	WP-BC	ln. 48		-	-	-	-	-	-	-	-	-	-	-
6	Transmission	WP-BC	ln. 58 + ln. 100.6 - ln. 48	ln. 24 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
7					-	-	-	-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC			-	-	-	-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB			-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base														
10	Transmission - Asset Impairment	WP-BC			-	-	-	-	-	-	-	-	-	-	-
11	Windfarm	WP-BC			-	-	-	-	-	-	-	-	-	-	-
12	Generator Step-ups	WP-BF			-	-	-	-	-	-	-	-	-	-	-
13	FACTS	WP-BE			-	-	-	-	-	-	-	-	-	-	-
14	Marcy South Capitalized Lease 3/							-				-			
15	…														
16	Total Adjustments				-	-	-	-	-	-	-	-	-	-	-
17															
18	**Net Adjusted Transmission**				-	-	-	-	-	-	-	-	-	-	-
												-			
	GENERAL														
19	General - Land	WP-BC	ln. 86		-	-	-	-	-	-	-	-	-	-	-
20	General	WP-BC	ln. 99 - ln. 86	ln. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-	-	-
21			ln. 99		-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base														
22	General - Asset Impairment				-	-	-	-	-	-	-	-	-	-	-
23	General - Cost of Removal	WP-BC			-	-	-	-	-	-	-	-	-	-	-
24	Relicensing	WP-BG			-	-	-	-	-	-	-	-	-	-	-
25	Excluded General 4/	WP-BC			-	-	-	-	-	-	-	-	-	-	-
26	…				-	-	-	-	-	-	-	-	-	-	-
27	Total Adjustments				-	-	-	-	-	-	-	-	-	-	-
28	**Net Adjusted General Plant**				-	-	-	-	-	-	-	-	-	-	-

Notes

1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.

2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.

3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.

4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.
SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.

5/ The difference between the Accumulated Depreciation contained in the NYPA Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.

…

Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY
Based on Plant Data Year Ending December 31, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022 in Docket ER22-2581)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project 2/
	TRANSMISSION PLANT										
1	350	Land Rights									
2	352	Structures and Improvements		1.87%	1.78%	1.60%		1.83%		0.89%	1.92%
3	353	Station Equipment		2.73%	2.80%	2.79%		2.83%	2.90%	1.67%	2.67%
4	354	Towers and Fixtures		1.63%	1.65%	1.65%	0.87%	1.84%	2.12%		2.27%
5	355	Poles and Fixtures		2.26%	2.30%	1.71%		1.75%	2.28%		2.65%
6	356	Overhead Conductor and Devices		2.32%	2.25%	1.95%	1.37%	2.83%	2.43%		2.45%
7	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%
8	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%
9	359	Roads and Trails		0.77%	0.53%	1.02%	0.11%	1.23%	1.42%		1.33%
	GENERAL PLANT										
10	390	Structures & Improvements	1.37%	1.69%	1.53%	1.61%		1.70%			1.75%
11	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
12	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
13	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
14	392	Transportation Equipment	10.00% 4/	5.58%	4.30%	6.30%		5.53%			10.00%
15	393	Stores Equipment		2.84%		3.08%		2.11%			3.33%
16	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%	5.11%		3.71%			5.00%
17	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%	5.11%		4.78%			5.00%
18	396	Power Operated Equipment		6.19%	5.68%	2.28%		3.55%	8.33% 4/		8.33%
19	397	Communication Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
20	398	Miscellaneous Equipment 4/	4.000%	1.09%	4.42%	5.02%		5.00% 4/			5.00%
21	399	Other Tangible Property	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
	INTANGIBLE PLANT										
22	303	Miscellaneous Intangible Plant									
23		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
25		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
26		Transmission facility Contributions in Aid of Construction 3/									

Notes:

1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project, NYPA lacks depreciable plant as of 12/31/2019 or 2020 (or all plant has been fully depreciated). If new plant corresponding to these accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply.

2/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.

3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

4/ NYPA has replaced the anomalous rates for these assets with New Project rates.

These depreciation rates will not change absent the appropriate filing at FERC.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

	RATE BASE	TRANSMISSION PLANT ($) (1)		TOTAL GENERAL PLANT ($) (2)		TRANSMISSION ALLOCATOR [Schedule E1] (3)	GENERAL PLANT ALLOCATED TO TRANSMISSION ($) (2) * (3) (4)	TOTAL TRANSMISSION ($) (1) + (4) (5)	RATE OF RETURN [Schedule D1] (6)	RETURN ON RATE BASE (5) * (6) (7)
1	**A) Net Electric Plant in Service**	-	1/	-	2/	-	-	-		
2	**B) Rate Base Adjustments**									
3	*** Cash Working Capital (1/8 O&M)**	-	3/					-		
4	*** Marcy South Capitalized Lease**	-	4/					-		
5	*** Materials & Supplies**	-	5/			-		-		
6	*** Prepayments**	-	6/			-		-		
7	*** CWIP**	-	7/							
8	*** Regulatory Asset**	-	7/							
9	*** Abandoned Plant**	-	7/							
10	**TOTAL (sum lines 1-9)**	-		-		-	-	-	-	-

1/ Schedule B2; Net Electric Plant in Service; Ln 17

2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days]

4/ WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c.

6/ WP-CB; Col 3, Ln 3

7/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by FERC as shown below. CWIP amount is shown in the NYPA Form 1 Equivalent, page 216, line 1

Docket Number	Authorized Amount
…	…

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D1
CAPITAL STRUCTURE AND COST OF CAPITAL

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA 1/ (1)	COST RATE from WP-DA 2/ (2)	WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
1	LONG-TERM DEBT	0.00%	-	-	Col (1) * Col (2)
2	COMMON EQUITY	0.00%	9.45%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	0.00%		-	Col (3); Ln (1) + Ln (2)

Notes
1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.
2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA (1)		COST RATE from WP-DA (2)		WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
Project 1 - Marcy South Series Compensation - Capital Structure							
1	LONG-TERM DEBT	-	1/	-		-	Col (1) * Col (2)
2	COMMON EQUITY	-	1/	9.45%	2/	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1b)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
1A	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
Project 2 - AC Project Segment A (Central East Energy Connect) - Capital Structure 4/							
1	LONG-TERM DEBT	-		-		-	Col (1) * Col (2)
2	COMMON EQUITY	-		9.95%		-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1c)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
2B	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
Project 3 - SPC Project - Capital Structure 5/							
1	LONG-TERM DEBT	-		-		-	Col (1) * Col (2)
2	COMMON EQUITY	-		9.95%		-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-				-	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT					-	F1-Proj RR, Col (7), Ln (1d)
5	PROJECT BASE RETURN					-	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN					-	Col (3); Ln (3) * Ln (4)
3C	PROJECT SPECIFIC RETURN ADJUSTMENT					-	Col (3); Ln (6) - Ln (5)
Project X							
A	Total Project Adjustments					-	

Notes

1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.
2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.
4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated 07/05/22 in Docket No. ER22-1014. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-1014 added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

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NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

SCHEDULE E1
A&G AND GENERAL PLANT ALLOCATOR

Line No.	DESCRIPTION (1)	RATIO From WP-EA (2)	ALLOCATED TO TRANSMISSION (3)	SOURCE/ COMMENTS (4)
1	PRODUCTION	0.00%		
2	INCLUDED TRANSMISSION	0.00%	**0.00%**	Col (2); Ln (2)
3	**TOTAL**	**0.00%**		

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, ____

Line No.	Item	Page, Line, Col. (1)	Transmission ($) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, & 9 (Note B)	-	
2	Net Transmission Plant - Total	Line 1 minus Line 1a plus Line 1b	-	
	O&M TRANSMISSION EXPENSE			
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	-	
	GENERAL DEPRECIATION EXPENSE	(Note G)		
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	-	
6	**Annual Allocation Factor for Expenses**	([line 3 + line 5] divided by line 1, col 2)	-	-
	RETURN			
7	Return on Rate Base	Schedule C1 line 10, col 7	-	
8	**Annual Allocation Factor for Return on Rate Base**	(line 7 divided by line 2 col 2)	-	-

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)
Line No.	Project Name and #	Type	Project Gross Plant ($)	Project Accumulated Depreciation ($)	Annual Allocation Factor for Expenses	Annual Allocation for Expenses ($)	Project Net Plant ($)	Annual Allocation Factor for Return	Annual Return Charge ($)	Project Depreciation/ Amortization Expense ($)	Annual Revenue Requirement ($)	Incentive Return in basis Points	Incentive Return ($)	Discount	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL	Total Annual Revenue Requirement ($)	True-Up Adjustment ($)	Net Revenue Requirement ($)
			(Note C)		Page 1 line 6	Col. 3 * Col. 5	(Note D)	(Page 1, line 8)	(Col. 7 * Col. 8)	(Note E)	(Sum Col. 6, 9 & 10)	Per FERC order (Note H)	(Schedule F2, Line 10 * (Col. 12/100)* Col. 7)	(Note I)	Schedule D2	(Sum Col. 11 + 13 + 14 +14a)	(Note F)	Sum Col. 15 + 16
1a	NTAC Facilities	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1b	MSSC	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1c	AC Project Segment A (Central East Energy Connect)	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1d	Smart Path Connect - NTAC - ROE Risk Adder	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-		-	-	-	-
1e	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1f	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1g	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1h	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1i	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1j	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1k	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1l	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1m	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1n	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
1o	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
	-	-	-	-	0.0000%	-	-	0.0000%	-	-	-	-	-			-	-	-
																		-
2	Total		-	-		-	-			-	-		-			-	-	-

Note Letter	
A	Gross Transmission Plant that is included on Schedule B2, Ln 17, Col 5.
B	Inclusive of any CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant balances included in rate base when authorized by FERC order.
C	Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1 . This value includes subsequent capital investments required to maintain the facilities to their original capabilities. Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.
D	Project Net Plant is the Project Gross Plant Identified in Column 3 less the associated Accumulated Depreciation in page 2, column 4. Net Plant includes any FERC approved CWIP, Unamortized Abandoned Plant and Regulatory Asset.
E	Project Depreciation Expense is the amount in Schedule B1, Ln 26, Col. 2 that is associated with the specified project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset. However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.
F	Reserved
G	The Total General and Common Depreciation Expense excludes any depreciation expense directly associated with a project and thereby included in page 2 column 8.
H	Requires approval by FERC of incentive return applicable to the specified project(s). A negative number of basis points may be entered to reduce the ROE applicable to a project if a FERC order specifies a lower return for that project.
I	The discount is the reduction in revenue, if any, that NYPA agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate

Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, ____

Line No.	Item	Reference					$
1	Rate Base	Schedule C1, line 10, Col. 5					-
2	100 Basis Point Incentive Return					$	
				%	Cost	Weighted Cost	
3	Long Term Debt	(Schedule D1, line 1)		-	-	-	
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01	-	0.1045	-	
5	Total (sum lines 3-4)					-	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						-
7	Return (Schedule C1, line 10, Col. 7)						-
8	Incremental Return for 100 basis point increase in ROE		(Line 6 less line 7)				-
9	Net Transmission Plant		(Schedule C1, line 1, col. (1)				-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base		(Line 8 / line 9)				-

Notes:

A Line 5 includes a 100 basis point increase in ROE that is used only to determine the increase in return and income taxes associated with a 100 basis point increase in ROE. Any actual incentive is calculated on Schedule F1 and must be approved by FERC. For example, if FERC were to grant a 137 basis point ROE incentive, the increase in return and taxes for a 100 basis point increase in ROE would be multiplied by 137 on Schedule F1, Col. 13.

Schedule F3
Project True-Up
Incentives
YEAR ENDING DECEMBER 31, ____

($)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1) Received for Transmission Service	(5) Actual Net Revenue Requirement (Note 2) Schedule F2 Using Actual Cost Data	(6) True-Up Adjustment Principal Under/(Over) Col. (5) - Col. (4)	(7) Prior Period Adjustment (Note A) Line 25, Col. (e)	(8) Applicable Interest Rate on Under/(Over) Line 24	(9) True-Up Adjustment Interest Under/(Over) (Col. (6) + Col. (7)) x Col. (8) x 24 months	(10) Total True-Up Adjustment Col. (6) + Col. (7) + Col. (9)
1a	NTAC Facilities	-	-	-	-	-	-	-	-
1b	MSSC	-	-	-	-	-	-	-	-
1c	AC Project Segment A (Central East Energy Connect)	-	-	-	-	-	-	-	-
1d	-	-	-	-	-	-	-	-	-
1e	-	-	-	-	-	-	-	-	-
…									
…									
2	Subtotal				-			-	-
3	Under/(Over) Recovery								-

Notes:
1) For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (5).
2) Schedule F1, Page 2 of 2, col (15).

Schedule F3
Project True-Up
Incentives

FERC Refund Interest Rate

			Interest Rates under Section
4	Interest Rate (Note A):	Year	35.19(a)
5	January	-	-
6	February	-	-
7	March	-	-
8	April	-	-
9	May	-	-
10	June	-	-
11	July	-	-
12	August	-	-
13	September	-	-
14	October	-	-
15	November	-	-
16	December	-	-
17	January	-	-
18	February	-	-
19	March	-	-
20	April	-	-
21	May	-	-
22	June	-	-
23	July	-	-
			-
24	Avg. Monthly FERC Rate		-

Prior Period Adjustments

	(a)	(b)	(c)	(d)	(e)
	Project or Schedule 1	Adjustment A Description of the Adjustment	Amount In Dollars	Interest (Note A)	Total Adjustment Col. (c) + Col. (d)
25	-	-	-	-	-
25a	-	-	-	-	-
25b	-	-	-	-	-
25c					-
…					-
…					-
26	Total				-

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for the current true up period, because the interest is included in Ln 25 Col (d).

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AA
Operation and Maintenance Summary

	(1)	(2)	(3)	(4)	(5)	(6)
Line No	Amount ($)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	-	-	-	-	-
1b	501 - Steam Product-Fuel	-	-	-	-	-
1c	565 - Trans-Xmsn Elect Oth		-	-	-	-
...	...	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	
2b	535 - HP-Oper Supvr&Engrg	-	-	-	-	
2c	537 - HP-Hydraulic Expense	-	-	-	-	
2d	538 - HP-Electric Expenses	-	-	-	-	
2e	539 - HP-Misc Hyd Pwr Gen	-	-	-	-	
2f	546 - OP-Oper Supvr&Engrg	-	-	-	-	
2g	548 - OP-Generation Expens	-	-	-	-	
2h	549 - OP-Misc Oth Pwr Gen	-	-	-	-	
2i	560 - Trans-Oper Supvr&Eng	-	-	-	-	
2j	561 - Trans-Load Dispatcng	-	-	-	-	
2k	562 - Trans-Station Expens	-	-	-	-	
2l	566 - Trans-Misc Xmsn Exp	-	-	-	-	
2m	905 - Misc. Customer Accts. Exps	-	-	-	-	
2n	Contribution to New York State			-	-	
2o	916 - Misc. Sales Expense	-	-	-	-	
2p	920 - Misc. Admin & Gen'l Salaries	-	-	-	-	
2q	921 - Misc. Office Supp & Exps	-	-	-	-	
2r	922 - Administrative Expenses Transferred	-	-	-	-	
2s	923 - Outside Services Employed	-	-	-	-	
2t	924 - A&G-Property Insurance	-	-	-	-	
2u	925 - A&G-Injuries & Damages Insurance	-	-	-	-	
2v	926 - A&G-Employee Pension & Benefits	-	-	-	-	
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	
2x	928 - A&G-Regulatory Commission Expense	-	-	-	-	
2y	930 - Obsolete/Excess Inv	-	-	-	-	
2z	930.1-A&G-General Advertising Expense	-	-	-	-	
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	
2ab	930.5-R & D Expense	-	-	-	-	
2ac	931 - Rents	-	-	-	-	
2ad	935 - A&G-Maintenance of General Plant	-	-	-	-	Operations
...	...	-	-	-	-	-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-	
3b	512 - SP-Maint Boiler Plt	-	-	-	-	
3c	514 - SP-Maint Misc Stm Pl	-	-	-	-	
3d	541 - HP-Maint Supvn&Engrg	-	-	-	-	
3e	542 - HP-Maint of Struct	-	-	-	-	
3f	543 - HP-Maint Res Dam&Wtr	-	-	-	-	
3g	544 - HP-Maint Elect Plant	-	-	-	-	
3h	551 - OP-Maint Supvn & Eng	-	-	-	-	
3i	552 - OP-Maint of Struct	-	-	-	-	
3j	553 - OP-Maint Gen & Elect	-	-	-	-	
3k	554 - OP-Maint Oth Pwr Prd	-	-	-	-	
3l	568 - Trans-Maint Sup & En	-	-	-	-	
3n	569 - Trans-Maint Struct	-	-	-	-	
3m	570 - Trans-Maint St Equip	-	-	-	-	
3o	571 - Trans-Maint Ovhd Lns	-	-	-	-	
3p	572 - Trans-Maint Ungrd Ln	-	-	-	-	
3q	573 - Trans-Maint Misc Xmn	-	-	-	-	Maintenance
...	...	-	-	-	-	-
4a	403 - Depreciation Expense	-	-	-	-	
...	...	-	-	-	-	-
5	TOTALS	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AB
Operation and Maintenance Detail

FERC by accounts and profit center

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
			Amount ($)															
			0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155	0100/156	0100/157	0100/158	0100/159
Line No.	FERC G/L Accounts		Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st &Grand (Kent)
1a		403 - Depreciation Expense																
1b		501 - Steam Product-Fuel																
1c		506 - SP-Misc Steam Power																
1d		512 - SP-Maint Boiler Plt																
1e		514 - SP-Maint Misc Stm Pl																
1f		535 - HP-Oper Supvr&Engrg																
1g		537 - HP-Hydraulic Expense																
1h		538 - HP-Electric Expenses																
1i		539 - HP-Misc Hyd Pwr Gen																
1j		541 - HP-Maint Supvn&Engrg																
1k		542 - HP-Maint of Struct																
1l		543 - HP-Maint Res Dam&Wtr																
1n		544 - HP-Maint Elect Plant																
1m		545 - HP-Maint Misc Hyd Pl																
1o		546 - OP-Oper Supvr&Engrg																
1p		548 - OP-Generation Expens																
1q		549 - OP-Misc Oth Pwr Gen																
1r		551 - OP-Maint Supvn & Eng																
1s		552 - OP-Maint of Struct																
1t		553 - OP-Maint Gen & Elect																
1u		554 - OP-Maint Oth Pwr Prd																
1v		555 - OPSE-Purchased Power																
1w		560 - Trans-Oper Supvr&Eng																
1x		561 - Trans-Load Dispatcng																
1y		562 - Trans-Station Expens																
1z		565 - Trans-Xmsn Elect Oth																
1aa		566 - Trans-Misc Xmsn Exp																
1ab		568 - Trans-Maint Sup & En																
1ac		569 - Trans-Maint Struct																
1ad		570 - Trans-Maint St Equip																
1ae		571 - Trans-Maint Ovhd Lns																
1af		572 - Trans-Maint Ungrd Ln																
1ag		573 - Trans-Maint Misc Xmn																
1ah		905 - Misc. Customer Accts. Exps																
1ai		916 - Misc. Sales Expense																
1ak		920 - Misc. Admin & Gen'l Salaries																
1al		921 - Misc. Office Supp & Exps																
1am		922 - Administrative Expenses Transferred																
1an		923 - Outside Services Employed																
1ao		924 - A&G-Property Insurance																
1ap		925 - A&G-Injuries & Damages Insurance																
1aq		926 - A&G-Employee Pension & Benefits(PBOP)																
1ar		926 - A&G-Employee Pension & Benefits																
1as		928 - A&G-Regulatory Commission Expense																
1at		930 - Obsolete/Excess Inv																
1au		931 - Rents																
1av		930.5-R & D Expense																
1aw		930.1-A&G-General Advertising Expense																
1ax		930.2-A&G-Miscellaneous & General Expense																
1ay		935 - A&G-Maintenance of General Plant																
1az																		
...		-																
2		**Contribution to New York State**																
3	Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC by accounts and profit cent

(1)	(2)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
		0100/160	0100/161	0100/165	0100/205	0100/210	0100/215	0100/220	0100/225	0100/230	0100/235	0100/240	0100/245	0100/255	0100/305	0100/310	0100/320
FERC G/L Accounts		Pouch Terminal	Brentwood	500MW Combined Cycle	BG Trans	JAF Trans	IP3/Pol Trans	Marcy/Clark Trans	Marcy South Trans	Niagara Trans	Sound Cable	ST Law Trans	765 KV Trans	HTP Trans	DSM	Headquarters	Power for Jobs
	403 - Depreciation Expense																
	501 - Steam Product-Fuel																
	506 - SP-Misc Steam Power																
	512 - SP-Maint Boiler Plt																
	514 - SP-Maint Misc Stm Pl																
	535 - HP-Oper Supvr&Engrg																
	537 - HP-Hydraulic Expense																
	538 - HP-Electric Expenses																
	539 - HP-Misc Hyd Pwr Gen																
	541 - HP-Maint Supvn&Engrg																
	542 - HP-Maint of Struct																
	543 - HP-Maint Res Dam&Wtr																
	544 - HP-Maint Elect Plant																
	545 - HP-Maint Misc Hyd Pl																
	546 - OP-Oper Supvr&Engrg																
	548 - OP-Generation Expens																
	549 - OP-Misc Oth Pwr Gen																
	551 - OP-Maint Supvn & Eng																
	552 - OP-Maint of Struct																
	553 - OP-Maint Gen & Elect																
	554 - OP-Maint Oth Pwr Prd																
	555 - OPSE-Purchased Power																
	560 - Trans-Oper Supvr&Eng																
	561 - Trans-Load Dispatcng																
	562 - Trans-Station Expens																
	565 - Trans-Xmsn Elect Oth																
	566 - Trans-Misc Xmsn Exp																
	568 - Trans-Maint Sup & En																
	569 - Trans-Maint Struct																
	570 - Trans-Maint St Equip																
	571 - Trans-Maint Ovhd Lns																
	572 - Trans-Maint Ungrd Ln																
	573 - Trans-Maint Misc Xmn																
	905 - Misc. Customer Accts. Exps																
	916 - Misc. Sales Expense																
	920 - Misc. Admin & Gen'l Salaries																
	921 - Misc. Office Supp & Exps																
	922 - Administrative Expenses Transferred																
	923 - Outside Services Employed																
	924 - A&G-Property Insurance																
	925 - A&G-Injuries & Damages Insurance																
	926 - A&G-Employee Pension & Benefits(PBOP)																
	926 - A&G-Employee Pension & Benefits																
	928 - A&G-Regulatory Commission Expense																
	930 - Obsolete/Excess Inv																
	931 - Rents																
	930.5-R & D Expense																
	930.1-A&G-General Advertising Expense																
	930.2-A&G-Miscellaneous & General Expense																
	935 - A&G-Maintenance of General Plant																
	-																
	Contribution to New York State															-	
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC by accounts and profit cent

(1)	(2)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
		0100/321	0100/410	0100/600	0100/700	0100/800	0100/900	0100/901	0100/265	0100/322	0100/350	0100/550	0100/701	0100/902	…	**Overall Result**
FERC G/L Accounts		Recharge NY	JAF	SENY	CES	Canal Corp	EV Charging Stations	Large Energy Storage	AC Proceedings	GPSP	Canals Reimagine	CANALS CAPITAL	NYEM	Lrg Scale Renewables	…	
	403 - Depreciation Expense															-
	501 - Steam Product-Fuel															-
	506 - SP-Misc Steam Power															-
	512 - SP-Maint Boiler Plt															-
	514 - SP-Maint Misc Stm Pl															-
	535 - HP-Oper Supvr&Engrg															-
	537 - HP-Hydraulic Expense															-
	538 - HP-Electric Expenses															-
	539 - HP-Misc Hyd Pwr Gen															-
	541 - HP-Maint Supvn&Engrg															-
	542 - HP-Maint of Struct															-
	543 - HP-Maint Res Dam&Wtr															-
	544 - HP-Maint Elect Plant															-
	545 - HP-Maint Misc Hyd Pl															-
	546 - OP-Oper Supvr&Engrg															-
	548 - OP-Generation Expens															-
	549 - OP-Misc Oth Pwr Gen															-
	551 - OP-Maint Supvn & Eng															-
	552 - OP-Maint of Struct															-
	553 - OP-Maint Gen & Elect															-
	554 - OP-Maint Oth Pwr Prd															-
	555 - OPSE-Purchased Power															-
	560 - Trans-Oper Supvr&Eng															-
	561 - Trans-Load Dispatcng															-
	562 - Trans-Station Expens															-
	565 - Trans-Xmsn Elect Oth															-
	566 - Trans-Misc Xmsn Exp															-
	568 - Trans-Maint Sup & En															-
	569 - Trans-Maint Struct															-
	570 - Trans-Maint St Equip															-
	571 - Trans-Maint Ovhd Lns															-
	572 - Trans-Maint Ungrd Ln															-
	573 - Trans-Maint Misc Xmn															-
	905 - Misc. Customer Accts. Exps															-
	916 - Misc. Sales Expense															-
	920 - Misc. Admin & Gen'l Salaries															-
	921 - Misc. Office Supp & Exps															-
	922 - Administrative Expenses Transferred															-
	923 - Outside Services Employed															-
	924 - A&G-Property Insurance															-
	925 - A&G-Injuries & Damages Insurance															-
	926 - A&G-Employee Pension & Benefits(PBOP)															-
	926 - A&G-Employee Pension & Benefits															-
	928 - A&G-Regulatory Commission Expense															-
	930 - Obsolete/Excess Inv															-
	931 - Rents															-
	930.5-R & D Expense															-
	930.1-A&G-General Advertising Expense															-
	930.2-A&G-Miscellaneous & General Expense															-
	935 - A&G-Maintenance of General Plant															-
																-
	-															-
	Contribution to New York State				-											-
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AC
STEP-UP TRANSFORMERS O&M ALLOCATOR

Line No.		Amount ($) (1)	Ratio (2)	Notes
1	Avg. Transmission Plant in Service	-		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	-		Sch B2, Line 12, Col 9
3	**Ratio**		**-**	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 4
5	**Removed Step-up Transmission O&M**	**-**		Col 1, Ln 4 x Col 2, Ln 3

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AD
FACTS O&M ALLOCATOR

Line No.		Amount ($) (1)	Ratio (2)	Notes
1	Avg. Transmission Plant in Service	-		Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	-		Sch B2, Line 13, Col 9
3	**Ratio**		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1: Col 4, Ln 4
5	**Reclassified FACTS Transmission Plant**	-		Subtract Col 1, Ln 4 * Col 2, Ln 3

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME

Line No.	(1) Posting Date	(2) Account	(3) Income Amount ($)
1a			
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1j			
1k			
1l			
1n			
…			
2			-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AF
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)

Line No.	Item	(1)	(2) Amount ($)
1	Total NYPA PBOP		
2	PBOP Capitalized		
3	PBOP contained in Cost of Service	Line 1 less line 2	-
4	Base PBOP Amount		**35,797,785**
5	**PBOP Adjustment**	Line 4 less line 3	-

This work paper includes total NYPA PBOP which is allocated to transmission by the allocator as shown on Schedule A2.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AG
PROPERTY INSURANCE ALLOCATION

Line No.	Site	Amount ($)	Ratio	Allocated Insurance Expense - Transmission ($)	Notes
		(1)	(2)	(3)	(4)
1a					
1b					
1c					
1d					
…					
2	**Subtotal (Gross Transmission Plant Ratio)**	**-**	-	**-**	Allocated based on transmission gross plant ratio from Work Paper AI
3a					
3b					
…					
4	**Subtotal (Full Transmission)**	**-**	100.00%	**-**	
5	**Grand Total**			**-**	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AH
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

Line No.	Site	Amount ($)	Ratio (%)	Allocated Injury/Damage Insurance Expense - Transmission ($)	Notes
		(1)	(2)	(3)	(4)
1a					
1b					
1c					
1d					
…					
2	**Subtotal**	-	-	-	Allocated based on transmission allocator from Schedule E1
3a					
…					
		-	100.00	-	
4	**Grand Total**			-	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR

		12/31/____ ($) (1)	12/31/____ ($) (2)	Average (3)	Gross Plant in Service Ratio (4)		Source (5)
1	**PRODUCTION**	-	-	-	-	WP-BC	
2	**TRANSMISSION (353 Station Equip.)**	-	-	-	-	WP-BC	
3	**TOTAL**	-	-	-	-		

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation ____

		(1)	(2)	(3)	(4)
		Site	FERC Acct #	Item	Depreciation ($)
Line No.	Source/Comments	Included General Plant			
1a			390		-
1b			390		-
1c			390		-
1d			390		-
1e			390		-
1f			390		-
…			390		-
…			390		-
2			390	**Subtotal General - Structures & Improvements**	-
3a			391		-
3b			391		-
3c			391		-
3d			391		-
3e			391		-
…			391		-
…			391		-
4			391	**Subtotal General - Office Furniture & Equipment**	-
5a			392		-
5b			392		-
5c			392		-
5d			392		-
5e			392		-
…			392		-
…			392		-
6			392	**Subtotal General - Transportation Equipment**	-
7a			393		-
7b			393		-
7c			393		-
7d			393		-
…			393		-
…			393		-
8			393	**Subtotal General - Stores Equipment**	-
9a			394		-
9b			394		-
9c			394		-
9d			394		-
9e			394		-
…			394		-
…			394		-
10			394	**Subtotal General - Tools, Shop & Garage Equipment**	-
11a			395		-
11b			395		-
11c			395		-
11d			395		-
11e			395		-
…			395		-
…			395		-
12			395	**Subtotal General - Laboratory Equipment**	-
13a			396		-
13b			396		-
13c			396		-
13d			396		-
13e			396		-
…			396		-
…			396		-
14			396	**Subtotal General - Power Operated Equipment**	-
15a			397		-
15b			397		-
15c			397		-
15d			397		-
15e			397		-
15f			397		-
15g			397		-
…			397		-
…			397		-
16			397	**Subtotal General - Communication Equipment**	-
17a			398		-
17b			398		-
17c			398		-
17d			398		-
17e			398		-
…			398		-
…			398		-
18			398	**Subtotal General - Miscellaneous Equipment**	-
19a			399		-
19b			399		-
19c			399		-
…			399		-
…			399		-
20			399	**Subtotal General - Other Tangible Property**	-
…					
21	**Total Included General Plant**				-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation ____

	(1)	(2)	(3)	(4)
	Site	FERC Acct #	Item	Depreciation ($)
	Included Transmission Plant			
22a		352		-
22b		352		-
22c		352		-
22d		352		-
22e		352		-
22f		352		-
22g		352		-
…		352		-
…		352		-
23		352	**Subtotal Transmission - Structures & Improvements**	**-**
24a		353		-
24b		353		-
24c		353		-
24d		353		-
24e		353		-
24f		353		-
24g		353		-
24h		353		-
…		353		-
…		353		-
25		353	**Subtotal Transmission - Station Equipment**	**-**
26a		354		-
26b		354		-
26c		354		-
26d		354		-
26e		354		-
26f		354		-
…		354		-
…		354		-
27		354	**Subtotal Transmission - Towers & Fixtures**	**-**
28a		355		-
28b		355		-
28c		355		-
28d		355		-
28e		355		-
…		355		-
…		355		-
29		355	**Subtotal Transmission - Poles & Fixtures**	**-**
30a		356		-
30b		356		-
30c		356		-
30d		356		-
30e		356		-
30f		356		-
…		356		-
…		356		-
31		356	**Subtotal Transmission - Overhead Conductors & Devices**	**-**
32a		357		-
32b		357		-
32c		357		-
…		357		-
…		357		-
33		357	**Subtotal Transmission - Underground Conduit**	**-**
34a		358		-
34b		358		-
34c		358		-
…		358		-
…		358		-
35		358	**Subtotal Transmission - Underground Conductors & Devices**	**-**
36a		359		-
36b		359		-
36c		359		-
36d		359		-
36e		359		-
36f		359		-
…		359		-
…		359		-
37		359	**Subtotal Transmission - Roads & Trails**	**-**
…				
38	**Total Included Transmission Plant**			**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BB
____-____ EXCLUDED PLANT IN SERVICE

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			___				___			
Line No.	Source/Comments	EXCLUDED TRANSMISSION	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1										
1a			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
2		SUBTOTAL 500mW C - C at Astoria	-	-	-	-	-	-	-	-
3										
3a			-	-	-	-	-	-	-	-
3b			-	-	-	-	-	-	-	-
3c			-	-	-	-	-	-	-	-
3d			-	-	-	-	-	-	-	-
3e			-	-	-	-	-	-	-	-
3f			-	-	-	-	-	-	-	-
3g			-	-	-	-	-	-	-	-
3h			-	-	-	-	-	-	-	-
3i			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
4		SUBTOTAL Astoria 2 (AE-II) Substation	-	-	-	-	-	-	-	-
5										
5a			-	-	-	-	-	-	-	-
5b			-	-	-	-	-	-	-	-
5c			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
6		SUBTOTAL Small Hydro	-	-	-	-	-	-	-	-
7										
7a			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
8		SUBTOTAL FLYNN (Holtsville)	-	-	-	-	-	-	-	-
8a			-	-	-	-	-	-	-	-
8b			-	-	-	-	-	-	-	-
8c			-	-	-	-	-	-	-	-
8d			-	-	-	-	-	-	-	-
8e			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
9		SUBTOTAL Poletti	-	-	-	-	-	-	-	-
10										
10a			-	-	-	-	-	-	-	-
10b			-	-	-	-	-	-	-	-
10c			-	-	-	-	-	-	-	-
10d			-	-	-	-	-	-	-	-
10e			-	-	-	-	-	-	-	-
10f			-	-	-	-	-	-	-	-
10g			-	-	-	-	-	-	-	-
...			-	-	-	-	-	-	-	-
11		SUBTOTAL SCPP	-	-	-	-	-	-	-	-
12										
...			-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-
13		TOTAL EXCLUDED TRANSMISSION	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BB
____-____ EXCLUDED PLANT IN SERVICE

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
				___				___			
				Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
14		EXCLUDED GENERAL									
14a				-	-	-	-	-	-	-	-
14b				-	-	-	-	-	-	-	-
14c				-	-	-	-	-	-	-	-
14d				-	-	-	-	-	-	-	-
14e				-	-	-	-	-	-	-	-
14f				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
15		SUBTOTAL 500Mw CC		-	-	-	-	-	-	-	-
16											
16a				-	-	-	-	-	-	-	-
16b				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
17		SUBTOTAL Small Hydro		-	-	-	-	-	-	-	-
18											
18a				-	-	-	-	-	-	-	-
18b				-	-	-	-	-	-	-	-
18c				-	-	-	-	-	-	-	-
18d				-	-	-	-	-	-	-	-
18e				-	-	-	-	-	-	-	-
18f				-	-	-	-	-	-	-	-
18g				-	-	-	-	-	-	-	-
18h				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
19		SUBTOTAL Flynn		-	-	-	-	-	-	-	-
20											
20a				-	-	-	-	-	-	-	-
20b				-	-	-	-	-	-	-	-
20c				-	-	-	-	-	-	-	-
20d				-	-	-	-	-	-	-	-
20e				-	-	-	-	-	-	-	-
20f				-	-	-	-	-	-	-	-
20g				-	-	-	-	-	-	-	-
20h				-	-	-	-	-	-	-	-
20i				-	-	-	-	-	-	-	-
20j				-	-	-	-	-	-	-	-
20k				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
21		SUBTOTAL Poletti		-	-	-	-	-	-	-	-
22											
22a				-	-	-	-	-	-	-	-
22b				-	-	-	-	-	-	-	-
22c				-	-	-	-	-	-	-	-
22d				-	-	-	-	-	-	-	-
22e				-	-	-	-	-	-	-	-
22f				-	-	-	-	-	-	-	-
22g				-	-	-	-	-	-	-	-
22h				-	-	-	-	-	-	-	-
22i				-	-	-	-	-	-	-	-
22j				-	-	-	-	-	-	-	-
22k				-	-	-	-	-	-	-	-
22l				-	-	-	-	-	-	-	-
22n				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
23		SUBTOTAL SCPP		-	-	-	-	-	-	-	-
24											
...				-	-	-	-	-	-	-	-
...				-	-	-	-	-	-	-	-
		SUBTOTAL		-	-	-	-	-	-	-	-
25		TOTAL EXCLUDED GENERAL		-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
			Capital assets, not being depreciated:									
1				Land								
1a												
1b												
1c												
1d												
1e												
1f												
1g												
1h												
1i												
1j												
1k												
1l												
1n												
1m												
1o												
1p												
1q												
1r												
1s												
1t												
1u												
1v												
1w												
1x												
1y												
1z												
1aa												
1ab												
1ac												
1ad												
1ae												
1af												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

							___				___		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1ag												
1ah												
1ai												
…												
…												
2				**Land Total**	-	-	-	-	-	-	-	-
3				**Construction in progress**								
3a		***Adjustments***		**CWIP**								
4				**Construction in progress Total**	-	-	-	-	-	-	-	-
5				**Total capital assets not being depreciated**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
				Capital assets, being depreciated:								
6				**Production - Hydro**								
6a												
6b												
6c												
6d												
6e												
6f												
6g												
6h												
6i												
6j												
6k												
6l												
6n												
6m												
6o												
6p												
6q												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
6r												
6s												
6t												
6u												
6v												
6w												
6x												
6y												
6z												
6aa												
6ab												
6ac												
6ad												
6ae												
6af												
6ag												
…												
…												
7				**Production - Hydro Total**	-	-	-	-	-	-	-	-
8				**Production - Gas turbine/combined cycle**								
8a												
8b												
8c												
8d												
8e												
8f												
8g												
8h												
8i												
8j												
8k												
8l												
8n												
8m												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

								___				___	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
8o												
8p												
8q												
8r												
8s												
8t												
8u												
8v												
8w												
8x												
8y												
8z												
8aa												
8ab												
8ac												
8ad												
8ae												
8af												
8ag												
8ah												
8ai												
8aj												
8ak												
8al												
8am												
8an												
8ao												
8ap												
8aq												
8ar												
8as												
8at												
8au												
8av												
8aw												
8ax												
8ay												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
8az												
8ba												
8bb												
8bc												
8bd												
…												
…												
9				**Production - Gas turbine/combined cycle Total**	-	-	-	-	-	-	-	-
10				**Transmission**								
10a												
10b												
10c												
10d												
10e												
10f												
10g												
10h												
10i												
10j												
10k												
10l												
10m												
10n												
10o												
10p												
10q												
10r												
10s												
10t												
10u												
10v												
10w												
10x												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
10y												
10z												
10aa												
10ab												
10ac												
10ad												
10ae												
10af												
10ag												
10ah												
10ai												
10aj												
10ak												
10al												
10am												
10an												
10ao												
10ap												
10aq												
10ar												
10as												
10at												
10au												
10av												
10aw												
10ax												
10ay												
10az												
10ba												
10bb												
10bc												
10bd												
10be												
10bf												
10bg												
10bh												
10bi												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

									___				___
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
10bj												
10bk												
10bl												
10bm												
10bn												
10bo												
10bp												
10bq												
10br												
…												
…												
11				**Transmission Total**	-	-	-	-	-	-	-	-
												-
12				**General**								
12a												
12b												
12c												
12d												
12e												
12f												
12g												
12h												
12i												
12j												
12k												
12l												
12m												
12n												
12o												
12p												
12q												
12r												
12s												
12t												
12u												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
12v												
12w												
12x												
12y												
12z												
12aa												
12ab												
12ac												
12ad												
12ae												
12af												
12ag												
12ah												
12ai												
12aj												
12ak												
12al												
12am												
12an												
12ao												
12ap												
12aq												
12ar												
12as												
12at												
12au												
12av												
12aw												
12ax												
12ay												
12az												
12ba												
12bb												
12bc												
12bd												
12be												
12bf												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

						___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
12bg												
12bh												
12bi												
12bj												
12bk												
12bl												
12bm												
12bn												
12bo												
12bp												
12bq												
12br												
12bs												
12bt												
12bu												
12bv												
12bw												
12bx												
12by												
12bz												
12ca												
12cb												
12cc												
12cd												
12ce												
12cf												
12cg												
12ch												
12ci												
12cj												
12ck												
12cl												
12cm												
12cn												
12co												
12cp												
12cq												

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BC
PLANT IN SERVICE DETAIL

					___				___			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	P/T/G	**Plant Name**	**A/C**	**Description**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**	**Electric Plant in Service ($)**	**Accumulated Depreciation ($)**	**Electric Plant in Service (Net $)**	**Depreciation Expense ($)**
12cr												
12cs												
12ct												
12cu												
12cv												
12cw												
12cx												
12cy												
12cz												
12da												
…												
…												
13				**General Total**	-	-	-	-	-	-	-	-
14				**Total capital assets, being depreciated**	-	-	-	-	-	-	-	-
15				**Net value of all capital assets**	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BD
MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE

Line No.	Year	Beginning Unamortized Lease Asset/ Obligation ($)	Ending Unamortized Lease/Asset ($)	Capitalized Lease Amortization ($)	Current Year Average Unamortized Balance
	(1)	(2)	(3)	(4)	(5)
1	1988	-	-	-	
2	1989	-	-	-	
3	1990	-	-	-	
4	1991	-	-	-	
5	1992	-	-	-	
6	1993	-	-	-	
7	1994	-	-	-	
8	1995	-	-	-	
9	1996	-	-	-	
10	1997	-	-	-	
11	1998	-	-	-	
12	1999	-	-	-	
13	2000	-	-	-	
14	2001	-	-	-	
15	2002	-	-	-	
16	2003	-	-	-	
17	2004	-	-	-	
18	2005	-	-	-	
19	2006	-	-	-	
20	2007	-	-	-	
21	2008	-	-	-	
22	2009	-	-	-	
23	2010	-	-	-	
24	2011	-	-	-	
25	2012	-	-	-	
26	2013	-	-	-	
27	2014	-	-	-	
28	2015	-	-	-	
29	2016	-	-	-	
30	2017	-	-	-	
31	2018	-	-	-	
32	2019	-	-	-	
33	2020	-	-	-	
34	2021	-	-	-	-
35	2022	-	-	-	
36	2023	-	-	-	
37	2024	-	-	-	
38	2025	-	-	-	
39	2026	-	-	-	
40	2027	-	-	-	
41	2028	-	-	-	
42	2029	-	-	-	
43	2030	-	-	-	
44	2031	-	-	-	
45	2032	-	-	-	
46	2033	-	-	-	
47	2034	-	-	-	
48	2035	-	-	-	
49	2036	-	-	-	
50	2037	-	-	-	
51	Total			-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BE
FACTS PROJECT PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE

			____				____			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LN	Cap.Date	Asset Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1a										
1b										
1..	...									
2		**Total Plant**	-	-	-	-	-	-	-	-
3		**Year-Over-Year Accumulated Depreciation**		-						

Note: The FACTS project data is based on NYPA's financial records with adherence to FERC's Uniform System of Accounts and U.S. generally accepted accounting principles.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

			___				___			
		Asset No.	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)
1			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1a										
1b										
1c										
…										
			-	-	-	-	-	-	-	-
2										
2a										
2b										
2c										
2d										
2e										
2f										
2g										
2h										
…										
			-	-	-	-	-	-	-	-
3										
3a										
…										
			-	-	-	-	-	-	-	-
4										
4a										
…										
			-	-	-	-	-	-	-	-
5										
5a										
5b										
5c										
…										
			-	-	-	-	-	-	-	-
6										
6a										
…										
			-	-	-	-	-	-	-	-
7	**Grand Total**		-	-	-	-	-	-	-	-
8	**Adjusted Grand Total (Excludes 500MW C - C at Astoria)**		-	-		-	-	-		-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES

		____				____			
		Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service (Net $)	Depreciation Expense ($)	Plant in Service ($)	Accumulated Depreciation ($)	Plant in Service (Net $)	Depreciation Expense ($)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	NIAGARA								
1a									
1b									
1c									
…									
1		-	-	-	-	-	-	-	-
	ST. LAWRENCE								
2a									
2b									
2c									
2d									
2e									
2f									
2g									
…									
2		-	-	-	-	-	-	-	-
	BLENHEIM GILBOA								
3a									
…									
…									
…									
3		-	-	-	-	-	-	-	-
4a									
…									
…									
…									
4		-	-	-	-	-	-	-	-
5	**Total Expenses**	-	-	-	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BH
ASSET IMPAIRMENT

	(1)	(2)	(3)	(4)	(5)
	Posting Date	**Profit Center**	**Account**	**Impairment Amount ($)**	**Facility**
1a					
1b					
1c					
1d					
1e					
1f					
1g					
…					
2				-	

3	Total Impairment - Production	-
4	Total Impairment - Transmission	-
5	Total Impairment - General Plant	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER BI
COST OF REMOVAL

Cost of Removal to Regulatory Assets - Depreciation:

	(1)	(2)	(3)
		____	____
		Amount ($)	**Amount ($)**
1	Production		
2	Transmission		
3	General		
4	**Total**	**-**	**-**

Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
December 31, ____

WORKPAPER BJ
INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION

					12/31/				12/31/				Average		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)
1a	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	350	Land & Land Rights	-		-	-	-	-	-	-	-	-	-
1b	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
1c	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
1d	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
1e	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
1f	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
1g	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
1h	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
1i	Transmission	**MARCY-SOUTH SERIES COMPENSATION**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
1				**MSSC Transmission Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
2a	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	350	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-
2b	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
2c	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
2d	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
2e	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
2f	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
2g	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
2h	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
2i	Transmission	**AC Project Segment A (CENTRAL EAST ENERGY CONNECT)**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
2				**AC Project Seg A (Central East Energy Connect) Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
3a	Transmission	**Smart Path Connect**	350	Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-
3b	Transmission	**Smart Path Connect**	352	Structures & Improvements	-	-	-	-	-	-	-	-	-	-	-
3c	Transmission	**Smart Path Connect**	353	Station Equipment	-	-	-	-	-	-	-	-	-	-	-
3d	Transmission	**Smart Path Connect**	354	Towers & Fixtures	-	-	-	-	-	-	-	-	-	-	-
3e	Transmission	**Smart Path Connect**	355	Poles & Fixtures	-	-	-	-	-	-	-	-	-	-	-
3f	Transmission	**Smart Path Connect**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
3g	Transmission	**Smart Path Connect**	357	Underground Conduit	-	-	-	-	-	-	-	-	-	-	-
3h	Transmission	**Smart Path Connect**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-	-	-	-
3i	Transmission	**Smart Path Connect**	359	Roads & Trails	-	-	-	-	-	-	-	-	-	-	-
...															
3				**SPC Project Total**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

...

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER CA
MATERIALS AND SUPPLIES

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	NYPA Acct #	**Facility**	**Total M&S Inventory ($) 12/31/____**	**Total M&S Inventory ($) 12/31/____**	**Avg. M&S Inventory ____-____**	**Transmission Allocator**	**Allocated M&S ($)**
1a	1100	NIA					
1b	1200	STL					
1c	3100	POL					
1d	3200	Flynn					
1e	1300	B/G					
1f	3300	500MW					
1g	2100	CEC					
…	-	-					
2		Facility Subtotal	-	-			
3a	Reserve for Degraded Materials						
3b	Reserve for Excess and Obsolete Inventory						
…	-	-					
4		Reserves Subtotal	-	-			
5		**Total**	**-**	**-**	**-**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE

	(1)	(2)	(3)
	Date	**Property Insurance ($)**	**Other Prepayments ($)**
1	12/31/____	-	
2	12/31/____	-	
3	**Beginning/End of Year Average**	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DA
WEIGHTED COST OF CAPITAL

	(1) Component	(2) Amount ($)		(3) Actual Share	(4) Equity Cap	(5) Applied Share	(6) Cost Rate		(7) Weighted Cost
1	Long-Term Debt	-	6/	-	50.00%	-	-	2/	-
2	Preferred Stock	-		-	-	-	-	3/	-
3	Common Equity	-	1/	-	50.00%	-	4/ 9.45%	5/	-
4	Total	-		-	100%	-			-

Notes

1/:

5	Total Proprietary Capital	-	Workpaper WP-DB Ln (5), average of Col (2) and (3)
6	less Preferred		
7	less Acct. 216.1		
8	Common Equity	-	

2/:

9	Total Long Term Debt Interest	-		Workpaper WP-DB Col (2) Ln (2)
10	Net Proceeds Long Term Debt	-		Workpaper WP-DB Ln (4), average of Col (2) and (3)
11	LTD Cost Rate	-	7/	

3/:

12	Preferred Dividends	-
13	Preferred Stock	-
14	Preferred Cost Rate	-

15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.

16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.

17 6/: The Long-Term Debt Amount ($) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).

18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER DB
CAPITAL STRUCTURE
LONG-TERM DEBT AND RELATED INTEREST

	(1)	(2)	(3)	(4)
		____ Amount ($)	**____ Amount ($)**	**NYPA Form 1 Equivalent**
1	**Long Term Debt Cost**			
1a	Interest on Long-Term Debt			p. 117 ln. 62 c,d
1b	Amort. of Debt Disc. and Expense			p. 117 ln. 63 c,d
1c	Amortization of Loss on Reacquired Debt			p. 117 ln. 64 c,d
1d	(Less) Amort. of Premium on Debt			p. 117 ln. 65 c,d
1e	(Less) Amortization of Gain on Reacquired Debt			p. 117 ln. 66 c,d
2	**Total Long Term Debt Interest**	-	-	
3	**Long Term Debt**			
3a	Bonds			p. 112 ln. 18 c,d
3b	(Less) Reacquired Bonds			p. 112 ln. 19 c,d
3d	Other Long Term Debt			p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	-	-	
3f	(Less) Unamortized Discount on Long-Term Debt			p. 112 ln. 23 c,d
3g	(Less) Unamortized Debt Expenses			p. 111 ln. 69 c,d
3h	(Less) Unamortized Loss on Reacquired Debt			p. 111 ln. 81 c,d
3i	Unamortized Premium on Long-Term Debt			p. 112 ln. 22 c,d
3k	Unamortized Gain on Reacquired Debt			p. 113 ln. 61 c,d
4	**Net Proceeds Long Term Debt**	-	-	
5	**Net Position**	-	-	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER EA
CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR

(1)	(~~1~~ 2)	(~~2~~ 3)	(~~3~~ 4)	(~~4~~ 5)	(~~5~~ 6)	(7)	(~~6~~)	(8)	(9)	(10)
	Profit Center(s)	**Site**	~~Actual~~ Labor 1/ ~~%~~ $	Net Plant 2/ ~~%~~ $	Net Revenue3/ ~~%~~ $	Labor %	~~Allocator~~ Ratio	Net Plant %	Net Revenue %	Allocator Ratio
1a	**105**	**Blenheim-Gilboa**					~~0.00%~~			0.00%
1b	**110**	**St. Lawrence**					~~0.00%~~			0.00%
1c	**115**	**Niagara**					~~0.00%~~			0.00%
1d	**120**	**Poletti**					~~0.00%~~			0.00%
1e	**125**	**Flynn**					~~0.00%~~			0.00%
1f										
1g	**122**	**AE II**					~~0.00%~~			0.00%
1h										
1i	**130-150**	**Total Small Hydro**					~~0.00%~~			0.00%
1j										
1k	**155-161**	**Total Small Clean Power Plants**					~~0.00%~~			0.00%
1l										
1n	**165**	**500MW Combined Cycle**					~~0.00%~~			0.00%
1m										
1o	**205-245**	**Total Included Transmission**					~~0.00%~~			0.00%
1p										
1q	**321**	**Recharge New York**					~~0.00%~~			0.00%
1r										
1s	**600**	**SENY**					~~0.00%~~			0.00%
…	**-**	**-**					~~0.00%~~			0.00%
		Total - Production + Transmission	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
		Total - Production Only	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%

Notes

1/ Data source for Labor is NYPA Form 1 Equivalent and audited financials.

2/ Data source for Net Plant is NYPA audited financials. The balance at the end of the calendar year is used in determining the percentages for the Net Plant factor.

3/ Data source for Net Revenue is NYPA audited financials.

Net Revenue excludes fuel, purchased power and certain other charges that are passed through to direct service customers.

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NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR- IS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
($ Millions)

	Description	Actual ____	Actual ____
	(1)	(2)	(3)
1	**Operating Revenues**		
1a	Power Sales		
1b	Transmission Charges		
1c	Wheeling Charges		
1d	Other		
…	-		
2	**Total Operating Revenues**	-	-
3	**Operating Expenses**		
3a	Purchased Power		
3b	Fuel Oil and Gas		
3c	Wheeling		
3d	Operations		
3e	Maintenance		
3f	Depreciation		
3g	Impairment Cost		
…	-		
4	**Total Operating Expenses**	-	-
5	**Operating Income**	-	-
6	**Nonoperating Revenues**		
6a	Investment Income		
6b	Other		
…	-		
7	**Investments and Other Income**	-	-
8	**Nonoperating Expenses**		
8a	Contribution to New York State		
8b	Interest on Long-Term Debt		
8c	Interest - Other		
8d	Interest Capitalized		
8e	Amortization of Debt Premium		
8f	Canal Reimbursement Agreement		
…	-		
9	**Investments and Other Income**	-	-
10	**Net Income Before Contributed Capital**	-	-
11	Contributed Capital - Wind Farm Transmission Assets		
…	-		
		-	-
13	Change in net position	-	-
14	Net position at January 1		
15	Net position at December 31	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

	DESCRIPTION	DECEMBER ____	DECEMBER ____
	(1)	(2)	(3)
1	**Assets and Deferred Outflows**		
1a	Current Assets:		
1b	Cash and cash equivalents		
1c	Investment in securities		
1d	Investments in securities- restricted		
1e	Receivables - customers		
1f	Materials and supplies, at average Cost:		
1g	Plant and general		
1h	Fuel		
1i	Miscellaneous receivables and other		
…	-		
2	Total current assets	-	-
3	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents		
3c	Investment in securities		
…	-		
4	Total restricted assets	-	-
5	Capital funds:		
5a	Cash and cash equivalents		
5b	Investment in securities		
…	-		
6	Total capital funds	-	-
7	Capital Assets		
7a	Capital assets not being depreciated		
7b	Capital assets, net of accumulated depreciation		
…	-		
8	Total capital assets	-	-
9	Other noncurrent assets:		
9a	Receivable - New York State		
9b	Notes receivable - nuclear plant sale		
9c	Other long-term assets		
…	-		
10	Total other noncurrent assets	-	-
11	Total noncurrent assets	-	-
12	Total assets	-	-
13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives		
…	-		
14	Total Deferred outflows	-	-
15	**Total assets and deferred outflows**	**-**	**-**

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-BS
STATEMENT OF NET POSITION
($ Millions)

	DESCRIPTION	DECEMBER ____	DECEMBER ____
16	**Liabilities, Deferred Inflows and Net Position**		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities		
16c	Short-term debt		
16d	Long-term debt due within one year		
16e	Capital lease obligation due within one year		
16f	Risk management activities - derivatives		
…	-		
17	Total current liabilities	-	-
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds		
18d	Adjustable rate tender notes		
18e	Subordinated:		
18f	Subordinated Notes, Series 2012		
18g	Commercial paper		
…	-		
19	Total long-term debt	-	-
20	Other noncurrent liabilities:		
20a	Capital lease obligation		
20b	Liability to decommission divested nuclear facilities		
20c	Disposal of spent nuclear fuel		
20d	Relicensing		
20e	Risk management activities - derivatives		
20f	Other long-term liabilities		
…	-		
21	Total other noncurrent liabilities	-	-
22	Total noncurrent liabilities	-	-
23	Total liabilities	-	-
24	Deferred inflows:		
24a	Cost of removal obligation		
24b	Accumulated increase in fair value of hedging		
24c	Pensions (Note 10)		
24d	Postemployment benefits other than pensions (Note 11)		
…	-		
		-	-
25	Net position:		
25a	Net investment in capital assets		
25b	Restricted		
25c	Unrestricted		
25d	Postemployment benefits other than pensions (Note 11)		
…	-		
26	Total net position	-	-
27	**Total liabilities, deferred inflows and net position**	**-**	**-**

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER AR-Cap Assets
CAPITAL ASSETS - Note 5 ($ Millions)

New York Power Authority
Capital Assets - Note 5
____ Annual Report

	(1)	12/31/____ Ending balance (2)	Additions (3)	Deletions (4)	12/31/____ Ending balance (5)
1	Capital assets, not being depreciated:				
1a	Land				-
1b	Construction in progress				-
1c	Land-Canal System				-
1d	CIP- Canal System				-
…	-				-
2	Total capital assets not being depreciated	-	-	-	-
3	Capital assets, being depreciated:				
3a	Production – Hydro				-
3b	Production – Gas				
3c	turbine/combined cycle				-
3d	Transmission				-
3e	General				-
3f	Canal System				-
…	-				-
4	Total capital assets being depreciated	-	-	-	-
5	Less accumulated depreciation for:				
5a	Production – Hydro				-
5b	Production – Gas				
5c	turbine/combined cycle				-
5d	Transmission				-
5e	General				-
5f	Canal System				-
…	-				-
6	Total accumulated depreciation	-	-	-	-
7	Net value of capital assets being depreciate	-	-	-	-
8	Net value of all capital assets	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____

WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	**OPERATION & MAINTANANCE EXPENSES**								
		Operations	Maintenance	Total O&M					
1a	Operations & Maintenance Expenses - as per Annual Report	-	-	-					
	Excluded Expenses								
1b	Production	-	-	-					
1c	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-					
1d	FERC acct 905 (less contribution to New York State)	-	-	-					
1e	FERC acct 916 - Misc Sales Expense	-	-	-					
…	…			-					
…	…			-					
1h	A&G not allocated to Transmission	-	-	-					
	Adjustments			-					
1i	Less A/C 924 - Property Insurance	-	-	-					
1j	Less A/C 925 - Injuries & Damages Insurance	-	-	-					
1k	Less EPRI Dues	-	-	-					
1l	Less A/C 928 - Regulatory Commission Expense	-	-	-					
1m	Less A/C 930.5 - R&D Expense	-	-	-					
1n	PBOP Adjustment	-	-	-					
1o	924 -Property Insurance as allocated	-	-	-					
1p	925 - Injuries & Damages Insurance as allocated	-	-	-					
1q	930.5 - R&D Expense	-							
1r	Step-up Transformers	-	-	-					
1s	FACTS	-	-	-					
1t	Microwave Tower Rental Income	-	-	-					
…	…			-					
…	…			-					
1w	Reclassifications (post Annual Report)	-	-	-					
1x	Operations & Maintenance Expenses - as per ATRR	-	-	-					
	check	-	-	-					

2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)
2a	Electric Plant in Service & Depreciation As per Annual Report								
2b	Capital Assets not being depreciated	-	-	-	-	-	-	-	-
2c	Capital Assets being depreciated	-	-	-	-	-	-	-	-
2d	Total Capital Assets	-	-	-	-	-	-	-	-
2e	Less CWIP	-	-	-	-	-	-	-	-
2e	Less Canal CIP	-	-	-	-	-	-	-	-
2f	Less Canal Assets	-	-	-	-	-	-	-	-
…	…								
2g	Total Assets in Service	-	-	-	-	-	-	-	-
2h	Adjustments for ATRR								
2i	Cost of Removal (note 1)								
2j	Transmission	-	-	-	-	-	-	-	-
2k	General	-	-	-	-	-	-	-	-
2l	Total	-	-	-	-	-	-	-	-
2n	Excluded (note 2)								
2m	Transmission	-	-	-	-	-	-	-	-
2o	General	-	-	-	-	-	-	-	-
2p	Total	-	-	-	-	-	-	-	-
2q	Adjustments to Rate Base (note 3)								
2r	Transmission	-	-	-	-	-	-	-	-
2s	General	-	-	-	-	-	-	-	-
2t	Total	-	-	-	-	-	-	-	-
2u									
2v	Total Assets in Service - As per ATRR	-	-	-	-	-	-	-	-
2w	Comprising:								
2x	Production	-	-	-	-	-	-	-	-
2y	Transmission	-	-	-	-	-	-	-	-
2z	General	-	-	-	-	-	-	-	-
2aa	Total	-	-	-	-	-	-	-	-
	check differences due to rounding	-	-	-	-	-	-	-	-

Notes

2ab	1	Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report
2ac	2	Excluded: Assets not recoverable under ATRR
2ad	3	Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

3 MATERIALS & SUPPLIES

3a	As per Annual Report		
3b	Plant and General	-	-
3c	As per ATRR	-	-
3d	*check*	-	-

4 CAPITAL STRUCTURE

		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
4a	As per Annual Report				
4b	Long-Term	-		-	
4c	Short-Term	-		-	
4d	Unamortized Premium/Discount	-		-	
4e	Total	-	-	-	-
4f	As per ATRR (Note 4)	-	-	-	-
4g	*check*	-	-	-	-

Notes

4h 4 Actual common equity amounts not used in weighted average cost of capital.

5 INTEREST ON LONG-TERM DEBT

5a	As per Annual Report		
5b	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5c			
5d	Debt Discount/Premium	-	-
5e	Total	-	-
5f	As per ATRR		
5g	Interest LTD (including Swaps, Deferred Refinancing)	-	-
5h	Debt Discount/Premium	-	-
5i	Total	-	-
5j	*check*	-	-

Notes

… …

6 REVENUE REQUIREMENT

6a	As per Annual Report	-
6b	SENY load (note 5)	
6c	FACTS revenue (note 6)	
6d	Timing differences	
…		
7a	Subtotal	-
7b	**FERC approved ATRR** (line 6a + line 7a)	-
7c	*check*	-

Notes

7d 5 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.

7e 6 Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

8a	As per Annual Report	
8b	Annual OPEB Cost	-
8c	…	-
8d	Subtotal	-
8e	As per ATRR	
8f	Total NYPA PBOP	-
8g	*check*	-