

## Attachment C

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**NEW YORK POWER AUTHORITY**  
**TRANSMISSION REVENUE REQUIREMENT**

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**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**TRANSMISSION REVENUE REQUIREMENT SUMMARY**

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u> (1)	<u>SOURCE/COMMENTS</u> (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	<b>TOTAL OPERATING EXPENSE</b>	-	Sum lines 1, 2, & 3
5	<b><u>B. RATE BASE</u></b>	-	Schedule C1, Col 5, Ln <del>40</del> <u>11</u>
6	Return on Rate Base	-	Schedule C1, Col 7, Ln <del>40</del> <u>11</u>
6a	Total Project Specific Return Adjustment	-	Schedule D2, Col 3, Ln A
7	<b>TOTAL REVENUE REQUIREMENT</b>	-	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	<b>NET ADJUSTED REVENUE REQUIREMENT</b>	-	Line 7 + line 8 + line 9
<b>Breakout by Project</b>			
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	<b>Total Break out</b>	-	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 (\$)**

<u>Line No.</u>	<u>FERC Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u> (3)	<u>Total</u> (4)	<u>Grand Total</u> (5)	<u>NYPA Form 1 Equivalent</u> (6)
<b>Transmission:</b>						
		<b>OPERATION:</b>				
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		<b>Total Operation</b>	(sum lines 1)	-		
		<b>MAINTENANCE:</b>				
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		<b>Total Maintenance</b>	(sum lines 3)	-		
5		<b>TOTAL O&amp;M TRANSMISSION</b>	(sum lines 2 & 4)		-	
		<b>Adjustments (Note 2)</b>				
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		-	
6d		<a href="#">Interest on Right-of-Use Assets</a>	<a href="#">WP-AA, Col (3)</a>		=	
...	...	...	...			
7		<b>TOTAL ADJUSTED O&amp;M TRANSMISSION</b>	(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**

<u>Line No.</u>	<u>FERC Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u>	<u>Unallocated A&amp;G (\$)</u> (3)	<u>Transmission Allocator (%)</u> (4)	<u>Allocated to Transmission (\$)</u> (5)	<u>Source/Comments</u> (6)	<u>NYPA Form 1 Equivalent</u> (7)
<b><u>Administrative &amp; General Expenses</u></b>								
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		<b>TOTAL</b>	(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	-				
3g		<a href="#">Interest on Right-of-Use Assets</a>	<a href="#">WP-AA, Col (4)</a>	=				
...	...	...	...					
4		<b>TOTAL A&amp;G Expense</b>	(sum lines 2 to 4)	-	-	-	- Allocated based on transmission allocator (Schedule E1)	
5		<b>NET A&amp;G TRANSMISSION EXPENSE</b>	(sum lines 1 to 4)			-		

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.

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**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**SCHEDULE B1  
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)**

	FERC						General Plant	Total
Line No.	Account	FERC Account Description	Source	Transmission	General Plant	Transmission	Allocated to	Annual
			(1)	(2)	(3)	Allocator (%)	Transm. Col (3)*(4)	Depreciation
						(4)	(5)	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)	-				
1i	351.1	Computer Hardware	WP-BA, Col (4)	-				
1j	351.2	Computer Software	WP-BA, Col (4)	-				
1k	351.3	Communications Equipment	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		-			
5f		Amortization of Right-of-Use Assets	WP-AA, line 5b	-	-			
...	...	...	...					
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.	13-Month Average				Average				Average			
	Plant in	Accumulated	Plant in	Depreciation	Plant in	Accumulated	Plant in	Depreciation	Plant in	Accumulated	Net Plant in	
	Service (\$) (1)	Depreciation (\$) (2)	Service - Net (\$) (3)	Expense (\$) (4)	Service (\$) (5)	Depreciation (\$) (6)	Service - Net (\$) (7)	Expense (\$) (8)	Service (\$) (9)	Depreciation (\$) (10)	Service (\$) (11)	
NYPA Form 1 Equivalent												
<b>PRODUCTION</b>												
	Source	Plant in Service (p. 204-207 column (g))	Depreciation (p.219)									
1	Production - Land	WP-BC In. 8 + In. 27 + In. 37		-	-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC In. 35 - In. 27	In. 22 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cycle	WP-BC In. 16 + In. 45 + In. 100.5 - In. 8 - In. 3	In. 20 + In. 23	-	-	-	-	-	-	-	-	-
4				-	-	-	-	-	-	-	-	-
<b>TRANSMISSION</b>												
5	Transmission - Land	WP-BC In. 48		-	-	-	-	-	-	-	-	-
6	Transmission	WP-BC In. 68 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-
7				-	-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC		-	-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB		-	-	-	-	-	-	-	-	-
<u>Adjustments to Rate Base</u>												
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			-	-	-	-	-	-	-	-	-
<b>GENERAL</b>												
19	General - Land	WP-BC In. 86		-	-	-	-	-	-	-	-	-
20	General	WP-BC In. 99 - In. 86	In. 27 - Cost of Removal 5/	-	-	-	-	-	-	-	-	-
21		In. 99		-	-	-	-	-	-	-	-	-
<u>Adjustments to Rate Base</u>												
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.

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**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/								Long Island Sound Cable	New Project 2/
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	FitzPatrick	Massena-Marcy	Marcy-South			
<b>TRANSMISSION PLANT</b>												
1	350	Land Rights										
<del>2</del>	<del>351.1</del>	<del>Computer Hardware</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>
<del>3</del>	<del>351.2</del>	<del>Computer Software</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>	<del>20.00%</del>
<del>4</del>	<del>351.3</del>	<del>Communications Equipment</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>	<del>10.00%</del>
<del>-2.5</del>	352	Structures and Improvements		1.87%	1.78%		1.60%	1.83%		0.89%	1.92%	
<del>-3.6</del>	353	Station Equipment		2.73%	2.80%		2.79%	2.83%	2.90%	1.67%	2.67%	
<del>-4.7</del>	354	Towers and Fixtures		1.63%	1.65%		1.65%	0.87%	1.84%	2.12%	2.27%	
<del>-5.8</del>	355	Poles and Fixtures		2.26%	2.30%		1.71%	1.75%	2.28%		2.65%	
<del>-6.9</del>	356	Overhead Conductor and Devices		2.32%	2.25%		1.95%	1.37%	2.83%	2.43%	2.45%	
<del>-7.10</del>	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%	
<del>-8.11</del>	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%	
<del>-9.12</del>	359	Roads and Trails		0.77%	0.53%		1.02%	0.11%	1.23%	1.42%	1.33%	
<b>GENERAL PLANT</b>												
<del>-10.13</del>	390	Structures & Improvements	1.37%	1.69%	1.53%		1.61%		1.70%		1.75%	
<del>-11.14</del>	391	Office Furniture & Equipment	10.00%	10.00%	10.00%		10.00%		10.00%	10.00%	10.00%	
<del>-12.15</del>	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%		20.00%		20.00%	20.00%	20.00%	
<del>-13.16</del>	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%		10.00%		10.00%	10.00%	10.00%	
<del>-14.17</del>	392	Transportation Equipment	10.00% 4/	5.58%	4.30%		6.30%		5.53%		10.00%	
<del>-15.18</del>	393	Stores Equipment		2.84%			3.08%		2.11%		3.33%	
<del>-16.19</del>	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%		5.11%		3.71%		5.00%	
<del>-17.20</del>	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%		5.11%		4.78%		5.00%	
<del>-18.21</del>	396	Power Operated Equipment		6.19%	5.68%		2.28%		3.55%	8.33% 4/	8.33%	
<del>-19.22</del>	397	Communication Equipment	10.00%	10.00%	10.00%		10.00%		10.00%	10.00%	10.00%	
<del>-20.23</del>	398	Miscellaneous Equipment 4/	4.000%	1.09%	4.42%		5.02%		5.00% 4/		5.00%	
<del>-21.24</del>	399	Other Tangible Property	6.67%	6.67%	6.67%		6.67%		6.67%	6.67%	6.67%	
<b>INTANGIBLE PLANT</b>												
<del>-22.25</del>	303	Miscellaneous Intangible Plant										
<del>-23.26</del>		5 Year Property	20.00%	20.00%	20.00%		20.00%		20.00%	20.00%	20.00%	
<del>-24.27</del>		7 Year Property	14.29%	14.29%	14.29%		14.29%		14.29%	14.29%	14.29%	
<del>-25.28</del>		10 Year Property	10.00%	10.00%	10.00%		10.00%		10.00%	10.00%	10.00%	
<del>-26.29</del>		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% depreciation 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

<u>RATE BASE</u>	<u>TRANSMISSION PLANT (\$)</u> (1)	<u>TOTAL GENERAL PLANT (\$)</u> (2)	<u>TRANSMISSION ALLOCATOR [Schedule E1]</u> (3)	<u>GENERAL PLANT ALLOCATED TO TRANSMISSION (\$)</u> (2) * (3) (4)	<u>TOTAL TRANSMISSION (\$)</u> (1) + (4) (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE</u> (5) * (6) (7)
1 A) Net Electric Plant in Service	<u>-</u>	1/ <u>-</u>	2/ -	-	-		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	-	3/			-		
4 * Marcy South Capitalized Lease	-	4/			-		
5 * Materials & Supplies	<u>-</u>	5/	-		-		
6 * Prepayments	<u>-</u>	6/	-		-		
7 * <u>Land Held for Future Use</u>	<u>-</u>	8/		<u>-</u>	-		
7 8 * CWIP	-	7/			-		
8 9 * Regulatory Asset	-	7/					
9 10 * Abandoned Plant	-	7/					
10 11 TOTAL (sum lines 1-9 10)	-	-	-	-	-	-	-

1/ Schedule B2; Net Electric Plant in Service; Ln 17 18

2/ Schedule B2; Net Electric Plant in Service; Ln 25 28

3/ 1/8 of (Schedule A1; Col 5, Ln 17 7 + Schedule A2; Col 5, Ln 22 5) [45 days]

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

5/ Average of year-end 13 month inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of year ending balance in columns b and c.

6/ WP-CB; Col 3, Ln 3 14

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

Docket Number	Authorized Amount
...	...

8/ WP-CC, Col. 16, Ln 2

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**SCHEDULE D1  
CAPITAL STRUCTURE AND COST OF CAPITAL**

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

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO</u> <u>from WP-DA</u> <u>(1)</u>	<u>COST RATE</u> <u>from WP-DA</u> <u>(2)</u>	<u>WEIGHTED</u> <u>AVERAGE</u> <u>(3)</u>	<u>SOURCE/COMMENTS</u> <u>(4)</u>
Project 1 - Marcy South Series Compensation - Capital Structure					
1	LONG-TERM DEBT	- 1/	-	-	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	- 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	<u>COMMON EQUITY</u>	-	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	<u>COMMON EQUITY</u>	-	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)

**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. E 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**

<b>Line No.</b>	<b><u>DESCRIPTION</u></b> <b>(1)</b>	<b><u>RATIO</u></b> <b><u>From WP-EA</u></b> <b>(2)</b>	<b><u>ALLOCATED TO</u></b> <b><u>TRANSMISSION</u></b> <b>(3)</b>	<b><u>SOURCE/</u></b> <b><u>COMMENTS</u></b> <b>(4)</b>
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-47, 18, col-9, 1 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line-47, 18, col-40, 2	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 7, 8, 9 & 10 (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-47, 7, col 5 and Schedule A2, line-22,	-	
GENERAL DEPRECIATION EXPENSE				
(Note G)				
5	Total General Depreciation Expense	Schedule B1 line-26, 6, 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 -40, 11, 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%	-	-	-	-	-	-	-	-	-	-			
2	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			

**Note Letter**

- A Gross Transmission Plant that is included on Schedule B2, Ln-47, 18, Col-5, 1.
- 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, 6, 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, \_\_\_\_**

<u>Line No.</u>	<u>Item</u>	<u>Reference</u>				<u>\$</u>
1	Rate Base	Schedule C1, line <del>10</del> <u>11</u> , Col. 5				-
2	100 Basis Point Incentive Return					
					<u>\$</u>	
					<u>Weighted</u>	
					<u>Cost</u>	
3	Long Term Debt	(Schedule D1, line 1)	<u>%</u>	<u>Cost</u>		
			-	-		
		Cost = Schedule E, line 2, Cost plus				
4	Common Stock	(Schedule D1, line 2)	.01	10.45%		
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 <del>10</del> <u>11</u> , 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)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Project Name	NTAC ATRR or Project Number	Actual Revenues Received (Note 1)	Actual Net Revenue Requirement (Note 2)	True-Up Adjustment Principal Under/(Over)	Prior Period Adjustment	Applicable Interest Rate on Under/(Over)	True-Up Adjustment Interest Under/(Over)	Total True-Up Adjustment
			Amount Actually Received for Transmission Service	Schedule F2 Using Actual Cost Data	Col. (5) - Col. (4)	(Note A) Line 25, Col. (e)	Line 24	(Col. (6) + Col. (7)) x Col. (8) x 24 months	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 35.19(a)	
	Interest Rate (Note A):	Year	
4	January	-	-
5	February	-	-
6	March	-	-
7	April	-	-
8	May	-	-
9	June	-	-
10	July	-	-
11	August	-	-
12	September	-	-
13	October	-	-
14	November	-	-
15	December	-	-
16	January	-	-
17	February	-	-
18	March	-	-
19	April	-	-
20	May	-	-
21	June	-	-
22	July	-	-
23			
24	Avg. Monthly FERC Rate	-	-

Prior Period Adjustments

(a)		(b)				(c)	(d)	(e)
Project or Schedule 1		Adjustment				Amount In Dollars	Interest (Note A)	Total Adjustment Col. (c) + Col. (d)
		A Description of the Adjustment						
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	-	-	-	-	Operations
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	-	-	-	-	
...	...	-	-	-	-	-
3a	545 - HP-Maint Misc Hyd Pl	-	-	-	-	Maintenance
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	-	-	-	-	
3m	569 - Trans-Maint Struct	-	-	-	-	
3n	570 - Trans-Maint St Equip	-	-	-	-	
3o	571 - Trans-Maint Ovhd Lns	-	-	-	-	
3p	572 - Trans-Maint Ungrd Ln	-	-	-	-	
3q	573 - Trans-Maint Misc Xmn	-	-	-	-	
...	...	-	-	-	-	-
4a	431.1 - Interest on Right-of-Use Assets	-	-	-	-	-
...	...	-	-	-	-	-
5a	403 - Depreciation Expense	-	-	-	-	-
5b	403.1 - Amortization of Right-of-Use Assets	-	-	-	-	-
...	...	-	-	-	-	-
5	TOTALS	-	-	-	-	-

**WORK PAPER AB**  
**Operation and Maintenance Detail**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------	------	------	------	------	------	------	------

Line No.

(2)

Line No.

(2)

(49)

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER AC  
STEP-UP TRANSFORMERS O&M ALLOCATOR**

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	<u>-</u>		Sch B2; Col- <del>9</del> <u>1</u> , Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	<u>-</u>		Sch B2, Line 12, Col- <del>9</del> <u>1</u>
3	<b>Ratio</b>		<div style="border: 1px solid black; text-align: center;">-</div>	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 4
5	<b>Removed Step-up Transmission O&amp;M</b>	-		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**

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	<u>-</u>		Sch B2; Col <del>5</del> <u>1</u> , Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	<u>-</u>		Sch B2, Line 13, Col <del>9</del> <u>1</u>
3	<b>Ratio</b>		<div style="border: 1px solid black; display: inline-block; padding: 2px 10px;">-</div>	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1: Col 4, Ln 4
5	<b>Reclassified FACTS Transmission Plant</b>	-		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**

	(1)	(2)	(3)
<b>Line No.</b>	<b>Posting Date</b>	<b>Account</b>	<b>Income Amount (\$)</b>
1a			
1b			
1c			
1d			
1e			
1f			
1g			
1h			
1i			
1j			
1k			
1l			
1m			
...			
2			-



**YEAR ENDING DECEMBER 31, \_\_\_\_**

(1)
(2)

Line No.	Item	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

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**WORK PAPER AG  
PROPERTY INSURANCE ALLOCATION**

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

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

WORK PAPER AI  
PROPERTY INSURANCE ALLOCATOR

<u>Line No.</u>		<del>12/31/</del> <u>13-Month Average</u> (\$ (1)	<del>12/31/</del> ____(\$) (2)	<u>Average</u> (3)	Gross Plant in <u>Service Ratio</u> (4) <u>2</u>	<u>Source</u> (5) <u>3</u>
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	Item	Depreciation (\$)
		Acct #		
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		-
3f		391.2		-
3g		391.2		-
3h		391.2		-
3i		391.2		-
3j		391.2		-
3k		391.3		-
3l		391.3		-
3m		391.3		-
3n		391.3		-
...		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	-

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 (\$)
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			-
	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	-

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 (\$)
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	-
38a	351.1		-
38b	351.1		-
...	351.1		-
...	351.1		-
39	351.1	Subtotal Transmission - Computer Hardware	-
40a	351.2		-
40b	351.2		-
...	351.2		-
...	351.2		-
41	351.2	Subtotal Transmission - Computer Software	-
42a	351.3		-
42b	351.3		-
...	351.3		-
...	351.3		-
43	351.3	Subtotal Transmission - Communications Equipment	-
...			
44	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)

			13-Month Average							
Line No.	nts	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 (\$)
Line No.	nts	EXCLUDED-TI	(4)	(5)	(6)	(7)	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)

		13-Month Average								
Line No.	nts	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 (\$)
14		EXCLUDED GENERAL								
14a			-	-	-	-	=	=	=	=
14b			-	-	-	-	=	=	=	=
14c			-	-	-	-	=	=	=	=
14d			-	-	-	-	=	=	=	=
14e			-	-	-	-	=	=	=	=
14f			-	-	-	-	=	=	=	=
14g			-	-	-	-	=	=	=	=
14h			-	-	-	-	=	=	=	=
...			-	-	-	-	=	=	=	=
15		SUBTOTAL 500Mw CC	-	-	-	-	=	=	=	=
16										
16a			-	-	-	-	=	=	=	=
16b			-	-	-	-	=	=	=	=
...			-	-	-	-	=	=	=	=
17		SUBTOTAL Small Hydro	-	-	-	-	=	=	=	=
18										
18a			-	-	-	-	=	=	=	=
18b			-	-	-	-	=	=	=	=
18c			-	-	-	-	=	=	=	=
18d			-	-	-	-	=	=	=	=
18e			-	-	-	-	=	=	=	=
18f			-	-	-	-	=	=	=	=
18g			-	-	-	-	=	=	=	=
18h			-	-	-	-	=	=	=	=
18i			-	-	-	-	=	=	=	=
...			-	-	-	-	=	=	=	=
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			-	-	-	-	=	=	=	=
22m			-	-	-	-	=	=	=	=
...			-	-	-	-	=	=	=	=
23		SUBTOTAL SCPP	-	-	-	-	=	=	=	=
24										
24a			-	-	-	-	=	=	=	=
24b			-	-	-	-	=	=	=	=
24c			-	-	-	-	=	=	=	=
...			-	-	-	-	=	=	=	=
		SUBTOTAL	-	-	-	-	=	=	=	=
25		TOTAL EXCLUDED GENERAL	-	-	-	-	=	=	=	=

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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

				13-Month Average							
(1) P/T/G	(2) Plant Name	(3) A/C	(4) Description	(5) Electric Plant in Service (\$)	(6) Accumulated Depreciation (\$)	(7) Electric Plant in Service (Net \$)	(8) Depreciation Expense (\$)	(9)	(10)	(11)	(12)
P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant-in-Service (5)	Accumulated-Depreciation (6)	Electric Plant-in-Service (7)	Depreciation-Expense (8)	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											
1m											
1n											
1o											
1p											
1q											
1r											
1s											
1t											
1u											
1v											
1w											
1x											
1y											
1z											
1aa											
1ab											
1ac											
1ad											
1ae											
1af											
1ag											
1ah											
1ai											
...											
2	Land Total			-	-	-	-	-	-	-	-
3	Construction in progress										
3a	Adjustments	CWIP		-	-	-	-				
3b		CWIP - CEEC		-	-	-	-				
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											
6m											
6n											
6o											
6p											
6q											
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											

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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

				13-Month Average							
(1) P/T/G	(2) Plant Name	(3) A/C	(4) Description	(5) Electric Plant in Service (\$)	(6) Accumulated Depreciation (\$)	(7) Electric Plant in Service (Net \$)	(8) Depreciation Expense (\$)	(9)	(10)	(11)	(12)
P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant in Service (5)	Accumulated Depreciation (6)	Electric Plant in Service (7)	Depreciation Expense (8)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
8l						-					
8m						-					
8n						-					
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						-					
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						-					
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						-					

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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

				13-Month Average							
(1) P/T/G	(2) Plant Name	(3) A/C	(4) Description	(5) Electric Plant in Service (\$)	(6) Accumulated Depreciation (\$)	(7) Electric Plant in Service (Net \$)	(8) Depreciation Expense (\$)	(9)	(10)	(11)	(12)
P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant in Service (5)	Accumulated Depreciation (6)	Electric Plant in Service (7)	Depreciation Expense (8)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
10bd						-					
10be						-					
10bf						-					
10bg						-					
10bh						-					
10bi						-					
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						-					
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						-					
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						-					

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

WORK PAPER BC  
PLANT IN SERVICE DETAIL

				13-Month Average							
(1) P/T/G	(2) Plant Name	(3) A/C	(4) Description	(5) Electric Plant in Service (\$)	(6) Accumulated Depreciation (\$)	(7) Electric Plant in Service (Net \$)	(8) Depreciation Expense (\$)	(9)	(10)	(11)	(12)
P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant in Service (5)	Accumulated Depreciation (6)	Electric Plant in Service (7)	Depreciation Expense (8)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
12df					-	-	-	-	-	-	-
12dg					-	-	-	-	-	-	-
12dh					-	-	-	-	-	-	-
12di					-	-	-	-	-	-	-
12dj					-	-	-	-	-	-	-
12dk					-	-	-	-	-	-	-
12dl					-	-	-	-	-	-	-
12dm					-	-	-	-	-	-	-
12dn					-	-	-	-	-	-	-
12do					-	-	-	-	-	-	-
12dp					-	-	-	-	-	-	-
12dq					-	-	-	-	-	-	-
12dr					-	-	-	-	-	-	-
12ds					-	-	-	-	-	-	-
12dt					-	-	-	-	-	-	-
12du					-	-	-	-	-	-	-
12dv					-	-	-	-	-	-	-
12dw					-	-	-	-	-	-	-
12dx					-	-	-	-	-	-	-
12dy					-	-	-	-	-	-	-
12dz					-	-	-	-	-	-	-
12da					-	-	-	-	-	-	-
...					-	-	-	-	-	-	-
...					-	-	-	-	-	-	-
13	General Total			-	-	-	-	-	-	-	-
14	Total capital assets, being depreciated			-	-	-	-	-	-	-	-
15	Net value of all capital assets			-	-	-	-	-	-	-	-



YEAR ENDING DECEMBER 31,

**WORK PAPER BC (SUPPORT A)**  
**GROSS ELECTRIC PLANT IN SERVICE DETAIL**

[illegible]







YEAR ENDING DECEMBER 31,

WORK PAPER BC (SUPPORT A)

[illegible]

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

WORK PAPER BC (SUPPORT A)  
GROSS ELECTRIC PLANT IN SERVICE DETAIL

P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	December (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)	13-Month Average (18)
Capital assets, not being depreciated:																	
12cb																	-
12cc																	-
12cd																	-
12ce																	-
12cf																	-
12cg																	-
12ch																	-
12ci																	-
12cj																	-
12ck																	-
12cl																	-
12cm																	-
12cn																	-
12co																	-
12cp																	-
12cq																	-
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			-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes

1/ Data source for monthly amounts is NYPA financial records.





YEAR ENDING DECEMBER 31, \_\_\_\_\_

**WORK PAPER BC (SUPPORT B)**  
**ACCUMULATED DEPRECIATION DETAIL**

P/T/G	Plant Name	A/C	Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	Average
(18)																	
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																	
8bc																	
8bd																	
8aa																	
8ab																	
			Production - Gas turbine/combined cycle Total														
			Transmission														
10																	
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																	

YEAR ENDING DECEMBER 31, \_\_\_\_\_

**WORK PAPER BC (SUPPORT B)**  
**ACCUMULATED DEPRECIATION DETAIL**

[illegible]

YEAR ENDING DECEMBER 31, \_\_\_\_\_

**WORK PAPER BC (SUPPORT B)**  
**ACCUMULATED DEPRECIATION DETAIL**

[illegible]



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

WORK PAPER BC (SUPPORT B)  
ACCUMULATED DEPRECIATION DETAIL

P/T/G	Plant Name	A/C	Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
12by																	
12bz																	
12ca																	
12cb																	
12cc																	
12cd																	
12ce																	
12cf																	
12cg																	
12ch																	
12ci																	
12cj																	
12ck																	
12cl																	
12cm																	
12cn																	
12co																	
12cp																	
12cq																	
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																

Notes

1/ Data source for monthly amounts is NYPA financial records.

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

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

<u>Line No.</u>	<u>Year</u>	<u>Beginning Unamortized Lease Asset/ Obligation (\$)</u>	<u>Ending Unamortized Lease/Asset (\$)</u>	<u>Capitalized Lease Amortization (\$)</u>	<u>Current Year Average Unamortized Balance</u>
	(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	<b>Total</b>			-	-

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

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

			13-Month Average							
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Electric	Accumulated	Electric	Depreciation	Electric	Accumulated	Electric	Depreciation
LN	Line No.	Cap.Date	Plant in	Depreciation (\$)	Plant in	Expense (\$)	Plant in	Depreciation (\$)	Plant in	Expense (\$)
		Asset Description	Service (\$)		Service (Net \$)		Service (\$)		Service (Net \$)	
	1a				-					
	1b				-					
	1c				-					
	1d				-					
	1e				-					
	1f				-					
	1g				-					
	1h				-					
	1i				-					
	1j				-					
	1k				-					
	1l				-					
	1m				-					
	1n				-					
	1o				-					
	1p				-					
	1q				-					
	1r				-					
	1s				-					
	1t				-					
	1u				-					
	1v				-					
	1w				-					
4...	...									
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 BE (SUPPORT)  
FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION DETAILS

			GROSS PLANT IN SERVICE															
Line No.	Cap.Date	Asset Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
1a	AAA																	
1b																		
1c																		
1d																		
1e																		
1f																		
1g																		
1h																		
1i																		
1j																		
1k																		
1l																		
1m																		
1n																		
1o																		
1p																		
1q																		
1r																		
1s																		
1t																		
1u																		
1v																		
1w																		
1xxx																		
2		Total Plant																

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.

		ACCUMULATED DEPRECIATION																
Line No.	Cap.Date	Asset Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
3a																—		
3b																	—	
3c																	—	
3d																	—	
3e																	—	
3f																	—	
3g																	—	
3h																	—	
3i																	—	
3j																	—	
3k																	—	
3l																	—	
3m																	—	
3n																	—	
3o																	—	
3p																	—	
3q																	—	
3r																	—	
3s																	—	
3t																	—	
3u																	—	
3v																	—	
3w																	—	
3...																	—	
4				Total Accumulated Depreciation														—

Data source for monthly amounts is NYPA financial records.

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

WORK PAPER BF  
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

		13-Month Average							
Line No.	Asset No.	Electric	Accumulated	Electric Plant	Depreciation	Electric	Accumulated	Electric Plant	Depreciation
		Plant in	Depreciation (\$)	(Net \$)	Expense (\$)	Plant in	Depreciation (\$)	(Net \$)	Expense (\$)
		Service (\$)	(2)	(3)	(4)	Service (\$)	Depreciation (\$)	(Net \$)	Expense (\$)
		(1)				(5)	(6)	(7)	(8)
1									
1a				-					
1b				-					
1c				-					
1d				-					
1e				-					
...									
2									
2a				-					
2b				-					
2c				-					
2d				-					
2e				-					
2f				-					
2g				-					
2h				-					
...									
3									
3a				-					
...									
4									
4a				-					
...									
5									
5a				-					
5b				-					
5c				-					
5d				-					
...									
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 BF (SUPPORT)  
GENERATOR STEP-UP TRANSFORMERS BREAKOUT DETAILS

GROSS PLANT IN SERVICE																												
Line No.	Asset No.	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average													
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)													
1																												
1a																												
1b																												
1c																												
1d																												
1e																												
---																												
2																												
2a																												
2b																												
2c																												
2d																												
2e																												
2f																												
2g																												
2h																												
---																												
3																												
3a																												
---																												
4																												
4a																												
---																												
5																												
5a																												
5b																												
5c																												
5d																												
---																												
6																												
6a																												
---																												
7	Grand Total																											
8	Adjusted Grand Total (Excludes 500MW C - C at Astoria)																											

ACCUMULATED DEPRECIATION															
Line No.	Asset No.	December (3)	January (4)	February (5)	March (6)	April (7)	May (8)	June (9)	July (10)	August (11)	September (12)	October (13)	November (14)	December (15)	13-Month Average (16)
9															
9a															
9b															
9c															
9d															
9e															
9f															
9g															
9h															
10															
10a															
10b															
10c															
10d															
10e															
10f															
10g															
10h															
10i															
11															
11a															
11b															
12															
12a															
12b															
13															
13a															
13b															
13c															
13d															
13e															
14															
14a															
14b															
15	Grand Total														
16	Adjusted Grand Total (Excludes 500MW C - C at Astoria)														

Notes  
1/ Data source for monthly amounts is NYPA financial records.

**YEAR ENDING DECEMBER 31, \_\_\_\_**

**WORK PAPER BG**  
**RELICENSING/RECLASSIFICATION EXPENSES**

		13-Month Average							
Line No.	NIAGARA	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)
1a				-					
1b				-					
1c				-					
...									
1		-	-	-	-				
ST. LAWRENCE									
2a				-					
2b				-					
2c				-					
2d				-					
2e				-					
2f				-					
2g				-					
2h				-					
...									
2		-	-	-	-				
BLENHEIM GILBOA									
3a				-					
3b				-					
3c				-					
3d				-					
...									
3		-	-	-	-				
4a									
...									
...									
...									
4		-	-	-	-				
5	Total Expenses	-	-	-	-				

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

WORK PAPER BG (SUPPORT)  
RELICENSING/RECLASSIFICATION EXPENSES DETAILS

		GROSS PLANT IN SERVICE												13-Month	
Line No	(1)	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
NIAGARA															
1a															
1b															
1c															
1															
ST. LAWRENCE															
2a															
2b															
2c															
2d															
2e															
2f															
2g															
2h															
2															
BLENHEIM GILBOA															
3a															
3b															
3c															
3d															
3															
4a															
4															
5	Total Gross Plant in Service														

		ACCUMULATED DEPRECIATION												13-Month	
Line No	(1)	December	January	February	March	April	May	June	July	August	September	October	November	December	Average
	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
NIAGARA															
6a															
6b															
6c															
6															
ST. LAWRENCE															
7a															
7b															
7c															
7d															
7e															
7f															
7g															
7h															
7															
BLENHEIM GILBOA															
8a															
8b															
8c															
8d															
8															
9a															
9															
10	Total Expenses														

Notes

1/ Data source for monthly amounts is NYPA financial records.



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

WORK PAPER BH  
ASSET IMPAIRMENT

Line No.	Posting	Profit	Account															13-Month Average	
	Date	Center		December	January	February	March	April	May	June	July	August	September	October	November	December		Facility	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)		(5)(18)
1a																	-		
1b																	-		
1c																	-		
1d																	-		
1e																	-		
1f																	-		
1g																	-		
1h																	-		
1i																	-		
1j																	-		
...																	-		
2				-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3	Total Impairment - Production																-		
4	Total Impairment - Transmission																-		
5	Total Impairment - General Plant																-		
...																			

Notes

1/ Data source for monthly amounts is NYPA financial records.

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_  
WORK PAPER BI  
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

Line No.														13-Month Average		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(2)		(3)	
		December	January	February	March	April	May	June	July	August	September	October	November	December		
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	Amount (\$12)	(13)	Amount (\$14)	(15)
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.

YEAR ENDING DECEMBER 31, \_\_\_\_\_

## INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION

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

WORKPAPER BJ (SUPPORT)  
INDIVIDUAL PROJECTS - GROSS PLANT IN SERVICE

Line No.	P/T/G	Plant Name	A/C	Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average (18)
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
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	+	+	+	+	+	+	+	+	+	+	+	+	+	---

WORKPAPER BJ  
INDIVIDUAL PROJECTS - ACCUMULATED DEPRECIATION

Line No.	P/T/G	Plant Name	A/C	Description	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average (18)
					(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
11a	Transmission	MARCY-SOUTH SERIES COMPENSATION	350	Land & Land Rights														---
11b	Transmission	MARCY-SOUTH SERIES COMPENSATION	352	Structures & Improvements														---
11c	Transmission	MARCY-SOUTH SERIES COMPENSATION	353	Station Equipment														---
11d	Transmission	MARCY-SOUTH SERIES COMPENSATION	354	Towers & Fixtures														---
11e	Transmission	MARCY-SOUTH SERIES COMPENSATION	355	Poles & Fixtures														---
11f	Transmission	MARCY-SOUTH SERIES COMPENSATION	356	Overhead Conductors & Devices														---
11g	Transmission	MARCY-SOUTH SERIES COMPENSATION	357	Underground Conduit														---
11h	Transmission	MARCY-SOUTH SERIES COMPENSATION	358	Underground Conductors & Devices														---
11i	Transmission	MARCY-SOUTH SERIES COMPENSATION	359	Roads & Trails														---
11				MSSC Transmission Total	+	+	+	+	+	+	+	+	+	+	+	+	+	---
12a	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	350	Land & Land Rights														---
12b	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	352	Structures & Improvements														---
12c	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	353	Station Equipment														---
12d	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	354	Towers & Fixtures														---
12e	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	355	Poles & Fixtures														---
12f	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	356	Overhead Conductors & Devices														---
12g	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	357	Underground Conduit														---
12h	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	358	Underground Conductors & Devices														---
12i	Transmission	AC Project Segment A (CENTRAL EAST ENERGY CONNECT)	359	Roads & Trails														---
12				AC Project Seg A (Central East Energy Connect) Total	+	+	+	+	+	+	+	+	+	+	+	+	+	---
13a	Transmission	Smart Path Connect	350	Land & Land Rights														---
13b	Transmission	Smart Path Connect	352	Structures & Improvements														---
13c	Transmission	Smart Path Connect	353	Station Equipment														---
13d	Transmission	Smart Path Connect	354	Towers & Fixtures														---
13e	Transmission	Smart Path Connect	355	Poles & Fixtures														---
13f	Transmission	Smart Path Connect	356	Overhead Conductors & Devices														---
13g	Transmission	Smart Path Connect	357	Underground Conduit														---
13h	Transmission	Smart Path Connect	358	Underground Conductors & Devices														---
13i	Transmission	Smart Path Connect	359	Roads & Trails														---
13				SPC Project Total	+	+	+	+	+	+	+	+	+	+	+	+	+	---

Notes

1/ Data source for monthly amounts is NYPA financial records.

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**WORK PAPER CA  
MATERIALS AND SUPPLIES**

			(4)	(2)	(3)								(4)	(5)	(6)		(7)
NYPA			Total-M&S		Inventory (\$)								Total-M&S	Avg-M&S	Transmission		Allocated13-Month
Acct #	Facility		12/31/									12/31/	-14		Allocator		M&S (\$)
Line No.	Acct #	Facility	December	January	February	March	April	May	June	July	August	September	October	November	December	Average	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6.	Transmission Allocator		-														
7.	Allocated M&S (\$)		-														

**Notes**

1/ Data source for monthly amounts is NYPA financial records.

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_**

**WORK PAPER CB  
~~ESTIMATED~~ PREPAYMENTS AND INSURANCE**

<u>Line No.</u>	<del>(1)</del> <u>Date</u> <u>(1)</u>	<del>(2)</del> Property <u>Insurance (\$)</u> <u>(2)</u>	<del>(3)</del> Other <u>Prepayments (\$)</u> <u>(3)</u>
<u>1</u>			
<u>2</u>			
<u>3</u>			
<u>4</u>			
<u>5</u>			
<u>6</u>			
<u>7</u>			
<u>8</u>			
<u>9</u>			
<u>10</u>			
<u>11</u>			
<u>12</u>			
<u>13</u>			
<del>3</del> <u>14</u>	<del>Beginning/End of Year</del> <u>13-Month</u> Average	<u>-</u>	<u>-</u>

Notes

1/ Data source for monthly amounts is NYPA financial records.

...

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

WORK PAPER CC  
LAND HELD FOR FUTURE USE

Line No.	Property Name (Note 2)	December	January	February	March	April	May	June	July	August	September	October	November	December	13-Month Average
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1a															
1b															
1c															
1d															
1e															
1f															
1g															
2	Total														

Notes

- 1/ Data source for monthly amounts is NYPA financial records.  
2/ Identify property as transmission or general and intangible

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_\_**

**WORK PAPER DA  
WEIGHTED COST OF CAPITAL**

<u>Line No.</u>	<sup>(+)</sup> <u>Component</u>	<sup>(2)</sup> <u>Amount (\$)</u>	<sup>(3)</sup> <u>Actual Share</u>	<sup>(4)</sup> <u>Equity Cap</u>	<sup>(5)</sup> <u>Applied Share</u>	<sup>(6)</sup> <u>Cost Rate</u>	<sup>(7)</sup> <u>Weighted Cost</u>
	<u>(1)</u>	<u>(2)</u>	<u>(3)</u>	<u>(4)</u>	<u>(5)</u>	<u>(6)</u>	<u>(7)</u>
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 (215) 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 (215) 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 (15), ~~(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 (315)~~].



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)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	12/31/____ Amount (\$) 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													13-Month Average	
3a	Bonds														
3b	(Less) Reacquired Bonds													-	p. 112 ln. 18 c,d
3d	Other Long Term Debt													-	p. 112 ln. 19 c,d 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	-												-	

Notes

1/ Data source for monthly amounts is NYPA financial records.

**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)
	<b>Profit Center(s)</b>	<b>Site</b>	<b>Labor <sup>1/</sup> \$</b>	<b>Net Plant <sup>2/</sup> \$</b>	<b>Net Revenue <sup>3/</sup> \$</b>	<b>Labor %</b>	<b>Net Plant %</b>	<b>Net Revenue %</b>	<b>Allocator Ratio</b>
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									
1m	165	500MW Combined Cycle							0.00%
1n									
1o	205-245	Total Included Transmission							0.00%
1p									
1q	321	Recharge New York							0.00%
1r									
1s	600	SENY							0.00%
...	-	-							0.00%
		<b>Total - Production + Transmission</b>	-	-	-	0.00%	0.00%	0.00%	0.00%
		<b>Total - Production Only</b>	-	-	-	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)**

<b>Description</b>		<b>Actual</b>	<b>Actual</b>
		<u>          </u>	<u>          </u>
	(1)	(2)	(3)
<b>1</b>	<b>Operating Revenues</b>		
1a	Power Sales		
1b	Transmission Charges		
1c	Wheeling Charges		
1d	Other		
...	-		
<b>2</b>	<b>Total Operating Revenues</b>	-	-
<b>3</b>	<b>Operating Expenses</b>		
3a	Purchased Power		
3b	Fuel Oil and Gas		
3c	Wheeling		
3d	Operations		
3e	Maintenance		
3f	Depreciation		
3g	Impairment Cost		
...	-		
<b>4</b>	<b>Total Operating Expenses</b>	-	-
<b>5</b>	<b>Operating Income</b>	-	-
<b>6</b>	<b>Nonoperating Revenues</b>		
6a	Investment Income		
6b	Other		
...	-		
<b>7</b>	<b>Investments and Other Income</b>	-	-
<b>8</b>	<b>Nonoperating Expenses</b>		
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		
...	-		
<b>9</b>	<b>Investments and Other Income</b>	-	-
<b>10</b>	<b>Net Income Before Contributed Capital</b>	-	-
<b>11</b>	Contributed Capital - Wind Farm Transmission Assets		
...	-		
<b>13</b>	Change in net position	-	-
<b>14</b>	Net position at January 1		
<b>15</b>	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)
<b>1</b>	<b>Assets and Deferred Outflows</b>		
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		
...	-		
<b>2</b>	Total current assets	-	-
<b>3</b>	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents		
3c	Investment in securities		
...	-		
<b>4</b>	Total restricted assets	-	-
<b>5</b>	Capital funds:		
5a	Cash and cash equivalents		
5b	Investment in securities		
...	-		
<b>6</b>	Total capital funds	-	-
<b>7</b>	Capital Assets		
7a	Capital assets not being depreciated		
7b	Capital assets, net of accumulated depreciation		
...	-		
<b>8</b>	Total capital assets	-	-
<b>9</b>	Other noncurrent assets:		
9a	Receivable - New York State		
9b	Notes receivable - nuclear plant sale		
9c	Other long-term assets		
...	-		
<b>10</b>	Total other noncurrent assets	-	-
<b>11</b>	Total noncurrent assets	-	-
<b>12</b>	Total assets	-	-
<b>13</b>	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives		
13b	Pensions		
13c	Postemployment benefits other than pensions (Note 11)		
13d	Asset retirement obligation		
...	-		
<b>14</b>	Total Deferred outflows		
<b>15</b>	<b>Total assets and deferred outflows</b>	-	-

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 ____
<b>16</b>	<b>Liabilities, Deferred Inflows and Net Position</b>		
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		
...	-		
<b>17</b>	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		
...	-		
<b>19</b>	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		
...	-		
<b>21</b>	Total other noncurrent liabilities	-	-
<b>22</b>	Total noncurrent liabilities	-	-
<b>23</b>	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)		
...	-		
<b>25</b>	Net position:		
25a	Net investment in capital assets		
25b	Restricted		
25c	Unrestricted		
25d	Postemployment benefits other than pensions (Note 11)		
...	-		
<b>26</b>	Total net position	-	-
<b>27</b>	Total liabilities, deferred inflows and net position	-	-

**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**

		<b>12/31/____</b>			<b>12/31/____</b>
		<b>Ending</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending</b>
		<b>balance</b>			<b>balance</b>
		(2)	(3)	(4)	(5)
(1)					
<b>1</b>	Capital assets, not being depreciated:				
1a	Land				-
1b	Construction in progress				-
1c	Land-Canal System				-
1d	CIP- Canal System				-
...	-				-
<b>2</b>	Total capital assets not being depreciated	-	-	-	-
<b>3</b>	Capital assets, being depreciated:				
3a	Production – Hydro				-
3b	Production – Gas				-
3c	turbine/combined cycle				-
3d	Transmission				-
3e	General				-
3f	Canal System				-
...	-				-
<b>4</b>	Total capital assets being depreciated				-
<b>5</b>	Less accumulated depreciation for:				
5a	Production – Hydro				-
5b	Production – Gas				-
5c	turbine/combined cycle				-
5d	Transmission				-
5e	General				-
5f	Canal System				-
...	-				-
<b>6</b>	Total accumulated depreciation	-	-	-	-
<b>7</b>	Net value of capital assets being depreciated	-	-	-	-
<b>8</b>	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)				(5)	(6)	(7)	(8)	(9)
		(2)	(3)	(4)					
<b>1</b>	<b>OPERATION &amp; MAINTANANCE EXPENSES</b>								
		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	-	-	-	-	-	-	-	-
2m	Excluded (note 2)								
2n	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.
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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	
6e		
6f		
6g		
6h		
6i		
6j		
6k		
...	...	
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		
8e	Subtotal	-
8f	As per ATRR	
8g	Total NYPA PBOP	-
8h	check	-