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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	TOTAL OPERATING EXPENSE	-	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	-	Schedule C1, Col 5, Ln 11
6	Return on Rate Base	-	Schedule C1, Col 7, Ln 11
6a	Total Project Specific Return Adjustment	-	Schedule D2, Col 3, Ln A
7	TOTAL REVENUE REQUIREMENT	-	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	-	Schedule F3, page 1, line 3, col. 10
10	NET ADJUSTED REVENUE REQUIREMENT	-	Line 7 + line 8 + line 9
Breakout by Project			
11	NTAC Facilities	-	Schedule F1, page 2, line 1a + line 1d, col. 17
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 17
11b	Project 2 - AC Project Segment A (Central East Energy Connect)	-	Schedule F1, page 2, line 1c, col. 17
11c		-	
11d		-	
...	...	-	
12	Total Break out	-	Sum lines 11

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

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**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)
Transmission:						
		OPERATION:				
1a	560	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 83
1b	561	Load Dispatching	WP-AA, Col (5)	-		Page 321 lines 85-92
1c	562	Station Expenses	WP-AA, Col (5)	-		Page 321 line 93
1d	566	Misc. Trans. Expenses	WP-AA, Col (5)	-		Page 321 line 97
...	...	...	...			...
2		Total Operation	(sum lines 1)	-		
		MAINTENANCE:				
3a	568	Supervision & Engineering	WP-AA, Col (5)	-		Page 321 line 101
3b	569	Structures	WP-AA, Col (5)	-		Page 321 line 102-106
3c	570	Station Equipment	WP-AA, Col (5)	-		Page 321 line 107
3d	571	Overhead Lines	WP-AA, Col (5)	-		Page 321 line 108
3e	572	Underground Lines	WP-AA, Col (5)	-		Page 321 line 109
3f	573	Misc. Transm. Plant	WP-AA, Col (5)	-		Page 321 line 110
...	...	...	...			...
4		Total Maintenance	(sum lines 3)	-		
5		TOTAL O&M TRANSMISSION	(sum lines 2 & 4)		-	
		Adjustments (Note 2)				
6a		Step-up Transformers	WP-AC, Col (1) line 5		-	
6b		FACTS (Note 1)	WP-AD, Col (1) line 5		-	
6c		Microwave Tower Rental Income	WP-AE, Col (3) line 2		-	
...	...	...	...			
7		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 5-6)		-	

Note 1 Flexible Alternating Current Transmission System device

Note 2 Revenues that are credited in the NTAC are not revenue credited here.

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**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

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

1/ NYPA does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years ____ and 2015. It is populated as a sum of Transmission R&D Expense [Workpaper WP-AA Col (3) In(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) In (2ab) multiplied by Workpaper E1-Allocator Col (3) In (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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**SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)**

	FERC							General Plant	Total
Line No.	Account	FERC Account Description	Source	Transmission	General Plant	Transmission	General Plant	Allocated to	Annual
			(1)	(2)	(3)	Allocator (%)	Transm. Col (3)*(4)	Col (2)+(5)	Depreciation
						(4)	(5)		Col (2)+(5)
							(6)		(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		-				
...	...	...	...						
6	TOTAL		(Sum lines 2-5)	-	-	-	1/	-	-

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

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
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**SCHEDULE B2
ADJUSTED PLANT IN SERVICE**

		13-Month Average			
Line No.		Plant in Service (\$) (1)	Accumulated Depreciation (\$) (2)	Plant in Service - Net (\$) (3)	Depreciation Expense (\$) (4)
NYPA Form 1 Equivalent					
PRODUCTION					
	Source Depreciation (p.219)				
1	Production - Land WP-BC	-	-	-	-
2	Production - Hydro WP-BC In. 22 - Cost of Removal 5/	-	-	-	-
3	Production - Gas Turbine / Combined Cycle WP-BC In. 20 + In. 23	-	-	-	-
4		-	-	-	-
TRANSMISSION					
5	Transmission - Land WP-BC	-	-	-	-
6	Transmission WP-BC 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	-	-	-	-
GENERAL					
19	General - Land WP-BC	-	-	-	-
20	General WP-BC In. 27 - Cost of Removal 5/	-	-	-	-
21		-	-	-	-
<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.

...

Schedule B3 - Depreciation and Amortization Rates

NEW YORK POWER AUTHORITY

Based on Plant Data Year Ending December 31, 2019 for General and Intangible Plant and December 31, 2020 for Transmission Plant (as filed with FERC in 2022 in Docket ER22-2581)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/								
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project 2/
TRANSMISSION PLANT											
1	350	Land Rights									
2	351.1	Computer Hardware	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
3	351.2	Computer Software	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
4	351.3	Communications Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
5	352	Structures and Improvements		1.87%	1.78%	1.60%		1.83%		0.89%	1.92%
6	353	Station Equipment		2.73%	2.80%	2.79%		2.83%	2.90%	1.67%	2.67%
7	354	Towers and Fixtures		1.63%	1.65%	1.65%	0.87%	1.84%	2.12%		2.27%
8	355	Poles and Fixtures		2.26%	2.30%	1.71%		1.75%	2.28%		2.65%
9	356	Overhead Conductor and Devices		2.32%	2.25%	1.95%	1.37%	2.83%	2.43%		2.45%
10	357	Underground Conduit		1.03%					1.76%	0.32%	1.69%
11	358	Underground Conductor and Devices		2.47%					2.91%	0.74%	2.44%
12	359	Roads and Trails		0.77%	0.53%	1.02%	0.11%	1.23%	1.42%		1.33%
GENERAL PLANT											
13	390	Structures & Improvements	1.37%	1.69%	1.53%	1.61%		1.70%			1.75%
14	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
15	391.2	Computer Equipment 5 yr	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
16	391.3	Computer Equipment 10 yr	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
17	392	Transportation Equipment	10.00% 4/	5.58%	4.30%	6.30%		5.53%			10.00%
18	393	Stores Equipment		2.84%		3.08%		2.11%			3.33%
19	394	Tools, Shop & Garage Equipment	4.64%	3.92%	2.55%	5.11%		3.71%			5.00%
20	395	Laboratory Equipment	5.00% 4/	5.17%	4.26%	5.11%		4.78%			5.00%
21	396	Power Operated Equipment		6.19%	5.68%	2.28%		3.55%	8.33% 4/		8.33%
22	397	Communication Equipment	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
23	398	Miscellaneous Equipment 4/	4.000%	1.09%	4.42%	5.02%		5.00% 4/			5.00%
24	399	Other Tangible Property	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%	6.67%
INTANGIBLE PLANT											
25	303	Miscellaneous Intangible Plant									
26		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
27		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
28		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
29		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
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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> <u>(2) * (3)</u> (4)	<u>TOTAL TRANSMISSION (\$)</u> <u>(1) + (4)</u> (5)	<u>RATE OF RETURN [Schedule D1]</u> (6)	<u>RETURN ON RATE BASE (5) * (6)</u> (7)
1 A) Net Electric Plant in Service	- 1/	- 2/	-	-	-	-	-
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	- 3/				-		
4 * Marcy South Capitalized Lease	- 4/				-		
5 * Materials & Supplies	- 5/		-		-		
6 * Prepayments	- 6/		-		-		
7 * Land Held for Future Use	- 8/			-	-		
8 * CWIP	- 7/				-		
9 * Regulatory Asset	- 7/						
10 * Abandoned Plant	- 7/						
11 TOTAL (sum lines 1-10)	-	-	-	-	-	-	-

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

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

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

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

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

6/ WP-CB; Col 3, Ln 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

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

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

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**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. EL19-88, added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.
- 5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update, consistent with the Commission's Order dated 07/05/22 in Docket No. ER22-1014. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-1014 added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

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

**SCHEDULE E1
A&G AND GENERAL PLANT ALLOCATOR**

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

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

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 18, col 1 (Note A)	-	
1a	Transmission Accumulated Depreciation	Schedule B2, line 18, col 2	-	
1b	Transmission CWIP, Regulatory Asset and Abandoned Plant	Schedule C1, lines 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 7, col 5 and Schedule A2, line 5, Col 5	-	
GENERAL DEPRECIATION EXPENSE				
		(Note G)		
5	Total General Depreciation Expense	Schedule B1 line 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 11, col 7	-	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	-	-

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 14 OATT Attachment H - Annual Transmission Revenue Requireme --> 14.2.3-14.2.3.1 OATT Att H - NYPA Formula Rate

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 18, Col 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 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, ____

Line No.	Item	Reference				\$
1	Rate Base	Schedule C1, line 11, Col. 5				-
2	100 Basis Point Incentive Return				\$	
					Weighted	
					Cost	
3	Long Term Debt	(Schedule D1, line 1)	%	Cost		
			-	-	-	
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .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 11, Col. 7)					-
8	Incremental Return for 100 basis point increase in ROE	(Line 6 less line 7)				-
9	Net Transmission Plant	(Schedule C1, line 1, col. (1)				-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base	(Line 8 / line 9)				-

Notes:

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

**Schedule F3
Project True-Up
Incentives**

YEAR ENDING DECEMBER 31, ____
(\$)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1)	(5) Actual Net Revenue Requirement (Note 2)	(6) True-Up Adjustment Principal Under/(Over)	(7) Prior Period Adjustment	(8) Applicable Interest Rate on Under/(Over)	(9) True-Up Adjustment Interest Under/(Over)	(10) 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)		(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:

- 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).
- Schedule F1, Page 2 of 2, col (15).

**Schedule F3
Project True-Up
Incentives**

FERC Refund Interest Rate

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

Prior Period Adjustments

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

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

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

**WORK PAPER AA
Operation and Maintenance Summary**

Line No	(1)	(2)	(3)	(4)	(5)	(6)
	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	403 - Depreciation Expense				-	
...	...				-	-
5	TOTALS	-	-	-	-	-

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

**WORK PAPER AB
Operation and Maintenance Detail**

FERC by accounts and profit center

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
		Amount (\$)																	
		0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155	0100/156	0100/157	0100/158	0100/159	0100/160	
Line No.	FERC G/L Accounts	Blenheim-Gilboa	St. Lawrence	Niagara	Polett	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st &Grand (Kent)	Pouch Terminal	
1a	403 - Depreciation Expense																		
1b	501 - Steam Product-Fuel																		
1c	506 - SP-Misc Steam Power																		
1d	512 - SP-Maint Boiler Plt																		
1e	514 - SP-Maint Misc Stm Pl																		
1f	535 - HP-Oper Supvr&Engrg																		
1g	537 - HP-Hydraulic Expense																		
1h	538 - HP-Electric Expenses																		
1i	539 - HP-Misc Hyd Pwr Gen																		
1j	541 - HP-Maint Supvn&Engrg																		
1k	542 - HP-Maint of Struct																		
1l	543 - HP-Maint Res Dam&Wtr																		
1m	544 - HP-Maint Elect Plant																		
1n	545 - HP-Maint Misc Hyd Pl																		
1o	546 - OP-Oper Supvr&Engrg																		
1p	548 - OP-Generation Exps																		
1q	549 - OP-Misc Oth Pwr Gen																		
1r	551 - OP-Maint Supvn & Eng																		
1s	552 - OP-Maint of Struct																		
1t	553 - OP-Maint Gen & Elect																		
1u	554 - OP-Maint Oth Pwr Prd																		
1v	555 - OPSE-Purchased Power																		
1w	560 - Trans-Oper Supvr&Eng																		
1x	561 - Trans-Load Dispatcng																		
1y	562 - Trans-Station Exps																		
1z	565 - Trans-Xman Elect Oth																		
1aa	566 - Trans-Misc Xman Exp																		
1ab	568 - Trans-Maint Sup & En																		
1ac	569 - Trans-Maint Struct																		
1ad	570 - Trans-Maint St Equip																		
1ae	571 - Trans-Maint Ovhd Lns																		
1af	572 - Trans-Maint Ungrd Ln																		
1ag	573 - Trans-Maint Misc Xmn																		
1ah	905 - Misc. Customer Accts. Exps																		
1ai	916 - Misc. Sales Expense																		
1ak	920 - Misc. Admin & Gen'l Salaries																		
1al	921 - Misc. Office Supp & Exps																		
1am	922 - Administrative Expenses Transferred																		
1an	923 - Outside Services Employed																		
1ao	924 - A&G-Property Insurance																		
1ap	925 - A&G-Injuries & Damages Insurance																		
1aq	926 - A&G-Employee Pension & Benefits(PBOP)																		
1ar	926 - A&G-Employee Pension & Benefits																		
1as	928 - A&G-Regulatory Commission Expense																		
1at	930 - Obsolete/Excess Inv																		
1au	931 - Rents																		
1av	930.5-R & D Expense																		
1aw	930.1-A&G-General Advertising Expense																		
1ax	930.2-A&G-Miscellaneous & General Expense																		
1ay	935 - A&G-Maintenance of General Plant																		
...																			
2	Contribution to New York State																		
3	Overall Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

FERC by accounts and profit center

		(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Line No.	FERC GL Accounts	0100/161 Brentwood	0100/165 500MW Combined Cycle	0100/205 BG Trans	0100/210 JAF Trans	0100/215 IP3/Pol Trans	0100/220 Marcy/Clark Trans	0100/225 Marcy South Trans	0100/230 Niagara Trans	0100/235 Sound Cable	0100/240 ST Law Trans	0100/245 765 KV Trans	0100/255 HTP Trans	0100/305 DSM	0100/310 Headquarters	0100/320 Power for Jobs	0100/321 Recharge NY	0100/410 JAF		
1a	403 - Depreciation Expense																			
1b	501 - Steam Product-Fuel																			
1c	506 - SP-Misc Steam Power																			
1d	512 - SP-Maint Boiler Plt																			
1e	514 - SP-Maint Misc Stm Pl																			
1f	535 - HP-Oper Supvr&Engrg																			
1g	537 - HP-Hydraulic Expense																			
1h	538 - HP-Electric Expenses																			
1i	539 - HP-Misc Hyd Pwr Gen																			
1j	541 - HP-Maint Supvns&Engrg																			
1k	542 - HP-Maint of Struct																			
1l	543 - HP-Maint Res Dam&Wtr																			
1m	544 - HP-Maint Elect Plant																			
1n	545 - HP-Maint Misc Hyd Pl																			
1o	546 - OP-Oper Supvr&Engrg																			
1p	548 - OP-Generation Expns																			
1q	549 - OP-Misc Oth Pwr Gen																			
1r	551 - OP-Maint Supvns & Eng																			
1s	552 - OP-Maint of Struct																			
1t	553 - OP-Maint Gen & Elect																			
1u	554 - OP-Maint Oth Pwr Prd																			
1v	555 - OPSE-Purchased Power																			
1w	560 - Trans-Oper Supvr&Eng																			
1x	561 - Trans-Load Dispatcong																			
1y	562 - Trans-Station Expns																			
1z	565 - Trans-Xmsn Elect Oth																			
1aa	566 - Trans-Misc Xmsn Exp																			
1ab	568 - Trans-Maint Sup & En																			
1ac	569 - Trans-Maint Struct																			
1ad	570 - Trans-Maint St Equip																			
1ae	571 - Trans-Maint Ovhd Lns																			
1af	572 - Trans-Maint Ungrd Ln																			
1ag	573 - Trans-Maint Misc Xmsn																			
1ah	905 - Misc. Customer Accts. Exps																			
1ai	916 - Misc. Sales Expense																			
1ak	920 - Misc. Admin & Gen'l Salaries																			
1al	921 - Misc. Office Supp & Exps																			
1am	922 - Administrative Expenses Transferred																			
1an	923 - Outside Services Employed																			
1ao	924 - A&G-Property Insurance																			
1ap	925 - A&G-Injuries & Damages Insurance																			
1aq	926 - A&G-Employee Pension & Benefits(PBOP)																			
1ar	926 - A&G-Employee Pension & Benefits																			
1as	928 - A&G-Regulatory Commission Expense																			
1at	930 - Obsolete/Excess Inv																			
1au	931 - Rents																			
1av	930.5-R & D Expense																			
1aw	930.1-A&G-General Advertising Expense																			
1ax	930.2-A&G-Miscellaneous & General Expense																			
1ay	935 - A&G-Maintenance of General Plant																			
2	Contribution to New York State																			
3	Overall Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

FERC by accounts and profit center

	(1)	(2)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Line No.	FERC G/L Accounts	0100/600 SENY	0100/700 CES	0100/800 Canal Corp	0100/900 EV Charging Stations	0100/901 Large Energy Storage	0100/265 AC Proceedings	0100/322 GPSP	0100/350 Canals Reimagined	0100/550 CANALS CAPITAL	0100/701 NYEM	0100/902 Lrg Scale Renewables			Overall Result
1a	403 - Depreciation Expense														-
1b	501 - Steam Product-Fuel														-
1c	506 - SP-Misc Steam Power														-
1d	512 - SP-Maint Boiler Ptl														-
1e	514 - SP-Maint Misc Stm Pl														-
1f	535 - HP-Oper Supvr&Engrg														-
1g	537 - HP-Hydraulic Expense														-
1h	538 - HP-Electric Expenses														-
1i	539 - HP-Misc Hyd Pwr Gen														-
1j	541 - HP-Maint Supvr&Engrg														-
1k	542 - HP-Maint of Struct														-
1l	543 - HP-Maint Res Dam&Wtr														-
1m	544 - HP-Maint Elect Plant														-
1n	545 - HP-Maint Misc Hyd Pl														-
1o	546 - OP-Oper Supvr&Engrg														-
1p	548 - OP-Generation Expns														-
1q	549 - OP-Misc Oth Pwr Gen														-
1r	551 - OP-Maint Supvr & Eng														-
1s	552 - OP-Maint of Struct														-
1t	553 - OP-Maint Gen & Elect														-
1u	554 - OP-Maint Oth Pwr Prd														-
1v	555 - OPSE-Purchased Power														-
1w	560 - Trans-Oper Supvr&Eng														-
1x	561 - Trans-Load Dispatong														-
1y	562 - Trans-Station Expense														-
1z	565 - Trans-Xman Elect Oth														-
1aa	566 - Trans-Misc Xman Exp														-
1ab	568 - Trans-Maint Sup & En														-
1ac	569 - Trans-Maint Struct														-
1ad	570 - Trans-Maint St Equip														-
1ae	571 - Trans-Maint Ovhd Lns														-
1af	572 - Trans-Maint Ungrd Ln														-
1ag	573 - Trans-Maint Misc Xmn														-
1ah	905 - Misc. Customer Accts. Exps														-
1ai	916 - Misc. Sales Expense														-
1ak	920 - Misc. Admin & Gen'l Salaries														-
1al	921 - Misc. Office Supp & Exps														-
1am	922 - Administrative Expenses Transferred														-
1an	923 - Outside Services Employed														-
1ao	924 - A&G-Property Insurance														-
1ap	925 - A&G-Injuries & Damages Insurance														-
1aq	926 - A&G-Employee Pension & Benefits(PBOP)														-
1ar	926 - A&G-Employee Pension & Benefits														-
1as	928 - A&G-Regulatory Commission Expense														-
1at	930 - Obsolete/Excess Inv														-
1au	931 - Rents														-
1av	930.5-R & D Expense														-
1aw	930.1-A&G-General Advertising Expense														-
1ax	930.2-A&G-Miscellaneous & General Expense														-
1ay	935 - A&G-Maintenance of General Plant														-
2	Contribution to New York State														-
3	Overall Result	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**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	-		Sch B2; Col 1, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	-		Sch B2, Line 12, Col 1
3	Ratio		-	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1; Col 4, Ln 4
5	Removed Step-up Transmission O&M	-		Col 1, Ln 4 x Col 2, Ln 3

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

**WORK PAPER AD
FACTS O&M ALLOCATOR**

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

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

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

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

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

**WORK PAPER AF
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)**

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

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

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

**WORK PAPER AG
PROPERTY INSURANCE ALLOCATION**

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Allocated Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (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**

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

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

**WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR**

Line No.	<u>13-Month Average (\$)</u>	<u>Gross Plant in Service Ratio</u>	<u>Source</u>
	(1)	(2)	(3)
1	PRODUCTION	-	WP-BC
2	TRANSMISSION (353 Station Equip.)	-	WP-BC
3	TOTAL	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, ____WORK PAPER BA
DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation ____				
(1)		(2)	(3)	(4)
Site		FERC Acct #	Item	Depreciation (\$)
Line No.	Source/Comments	Included General Plant		
1a		390		-
1b		390		-
1c		390		-
1d		390		-
1e		390		-
1f		390		-
...		390		-
...		390		-
2		390	Subtotal General - Structures & Improvements	-
3a		391		-
3b		391		-
3c		391		-
3d		391		-
3e		391		-
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	-

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

Included General & Transmission Plant - Depreciation ____			
	(1)	(2)	(3)
		FERC	(4)
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	-

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)
	FERC		
24a	353		-
24b	353		-
24c	353		-
24d	353		-
24e	353		-
24f	353		-
24g	353		-
24h	353		-
...	353		-
...	353		-
25	353	Subtotal Transmission - Station Equipment	-
26a	354		-
26b	354		-
26c	354		-
26d	354		-
26e	354		-
26f	354		-
...	354		-
...	354		-
27	354	Subtotal Transmission - Towers & Fixtures	-
28a	355		-
28b	355		-
28c	355		-
28d	355		-
28e	355		-
...	355		-
...	355		-
29	355	Subtotal Transmission - Poles & Fixtures	-
30a	356		-
30b	356		-
30c	356		-
30d	356		-
30e	356		-
30f	356		-
...	356		-
...	356		-
31	356	Subtotal Transmission - Overhead Conductors & Devices	-
32a	357		-
32b	357		-
32c	357		-
...	357		-
...	357		-
33	357	Subtotal Transmission - Underground Conduit	-
34a	358		-
34b	358		-
34c	358		-
...	358		-
...	358		-
35	358	Subtotal Transmission - Underground Conductors & Devices	-
36a	359		-
36b	359		-
36c	359		-
36d	359		-
36e	359		-
36f	359		-
...	359		-
...	359		-
37	359	Subtotal Transmission - Roads & Trails	-
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

				13-Month Average				
Line No.	Source/Comments	EXCLUDED TRANSMISSION		Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
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

			13-Month Average			
Line No.	Source/Comments	EXCLUDED TRANSMISSION	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			-	-	-	-
...			-	-	-	-
		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			
P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$) (7)	Depreciation Expense (\$) (8)
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						-	

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

WORK PAPER BC
PLANT IN SERVICE DETAIL

					13-Month Average			
	P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$) (7)	Depreciation Expense (\$) (8)
6ac							-	
6ad							-	
6ae							-	
6af							-	
6ag							-	
...								
...								
7				Production - Hydro Total	-	-	-	-
8				Production - Gas turbine/combined cycle				
8a							-	
8b							-	
8c							-	
8d							-	
8e							-	
8f							-	
8g							-	
8h							-	
8i							-	
8j							-	
8k							-	
8l							-	
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	-	-	-	-

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

WORK PAPER BC
PLANT IN SERVICE DETAIL

				13-Month Average			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
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						-	
10bd						-	
10be						-	
10bf						-	
10bg						-	
10bh						-	
10bi						-	
10bj						-	
10bk						-	
10bl						-	
10bm						-	
10bn						-	
10bo						-	
10bp						-	
10bq						-	
10br						-	
...						-	
...						-	
11	Transmission Total			-	-	-	-

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

WORK PAPER BC
PLANT IN SERVICE DETAIL

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

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

WORK PAPER BC
PLANT IN SERVICE DETAIL

				13-Month Average			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
12bs						-	
12bt						-	
12bu						-	
12bv						-	
12bw						-	
12bx						-	
12by						-	
12bz						-	
12ca						-	
12cb						-	
12cc						-	
12cd						-	
12ce						-	
12cf						-	
12cg						-	
12ch						-	
12ci						-	
12cj						-	
12ck						-	
12cl						-	
12cm						-	
12cn						-	
12co						-	
12cp						-	
12cq						-	
12cr						-	
12cs						-	
12ct						-	
12cu						-	
12cv						-	
12cw						-	
12cx						-	
12cy						-	
12cz						-	
12da						-	
...							
...							
13	General Total			-	-	-	-
14	Total capital assets, being depreciated			-	-	-	-
15	Net value of all capital assets			-	-	-	-

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

WORK PAPER 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:																		
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																		-

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)
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																		-
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																		-

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)
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																		-
10bd																		-
10be																		-
10bf																		-
10bg																		-

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)
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																	-

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)
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																	-
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 BC (SUPPORT B)
ACCUMULATED DEPRECIATION 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:																		
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																		-

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
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 (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)
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																		-
10bd																		-
10be																		-
10bf																		-
10bg																		-
10bh																		-
10bi																		-
10bj																		-
10bk																		-
10bl																		-

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

WORK PAPER BC (SUPPORT B)
ACCUMULATED DEPRECIATION 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)
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																		-

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

WORK PAPER BC (SUPPORT B)
ACCUMULATED DEPRECIATION DETAIL

P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	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)	
12bk																	-
12bl																	-
12bm																	-
12bn																	-
12bo																	-
12bp																	-
12bq																	-
12br																	-
12bs																	-
12bt																	-
12bu																	-
12bv																	-
12bw																	-
12bx																	-
12by																	-
12bz																	-
12ca																	-
12cb																	-
12cc																	-
12cd																	-
12ce																	-
12cf																	-
12cg																	-
12ch																	-
12ci																	-
12cj																	-
12ck																	-
12cl																	-
12cm																	-
12cn																	-
12co																	-
12cp																	-
12cq																	-
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	Total			-	-

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

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

				13-Month Average			
				(1)	(2)	(3)	(4)
Line No.s	Cap.Date	Asset Description		Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1a						-	
1b						-	
1c						-	
1d						-	
1e						-	
1f						-	
1g						-	
1h						-	
1i						-	
1j						-	
1k						-	
1l						-	
1m						-	
1n						-	
1o						-	
1p						-	
1q						-	
1r						-	
1s						-	
1t						-	
1u						-	
1v						-	
1w						-	
...	...						
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

Line No.	Cap.Date (1)	Asset Description (2)	GROSS PLANT IN SERVICE												13-Month Average (16)	
			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)
1a	...	Total Plant														-
1b			-													
1c			-													
1d			-													
1e			-													
1f			-													
1g			-													
1h			-													
1i			-													
1j			-													
1k			-													
1l			-													
1m			-													
1n			-													
1o			-													
1p			-													
1q			-													
1r			-													
1s	-															
1t	-															
1u	-															
1v	-															
1w	-															
1...	-															
2			-	-	-	-	-	-	-	-	-	-	-	-	-	

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.

Line No.	Cap.Date (1)	Asset Description (2)	ACCUMULATED DEPRECIATION												13-Month Average (16)		
			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)	
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, ____

3.1

WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

		13-Month Average			
Line No.	Asset No.	Electric Plant in Service (\$) (1)	Accumulated Depreciation (\$) (2)	Electric Plant (Net \$) (3)	Depreciation Expense (\$) (4)
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, ____

1

WORK PAPER BF (SUPPORT)
GENERATOR STEP-UP TRANSFORMERS BREAKOUT DETAILS

		GROSS PLANT IN SERVICE															
Line No.	(1)	Asset No. (2)	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)	
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													13-Month Average (16)
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)	
9	(1)														-
9a															-
9b															-
9c															-
9d															-
9e															-
---															-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
10															-
10a															-
10b															-
10c															-
10d															-
10e															-
10f															-
10g															-
10h															-
---		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11															-
11a															-
---		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12															-
12a															-
---		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13															-
13a															-
13b															-
13c															-
13d															-
---		-	-	-	-	-	-	-	-	-	-	-	-	-	-
14															-
14a															-
---		-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Adjusted Grand Total (Excludes 500MW C - C at Astoria)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES

Effective Date: 7/1/2024 - Docket #: ER24-1866-002 - Page 3

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 Average	
Line No.	(1)	December (2)	January (3)	February (4)	March (5)	April (6)	May (7)	June (8)	July (9)	August (10)	September (11)	October (12)	November (13)	December (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		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4															
4a															-
...															-
...															-
...															-
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Total Gross Plant in Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		ACCUMULATED DEPRECIATION												13-Month Average	
Line No.	(1)	December (2)	January (3)	February (4)	March (5)	April (6)	May (7)	June (8)	July (9)	August (10)	September (11)	October (12)	November (13)	December (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		-	-	-	-	-	-	-	-	-	-	-	-	-	-
9															
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 Date (1)	Profit Center (2)	Account (3)	December (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)	13-Month Average (17)	Facility (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.	(1)	December (2)	January (3)	February (4)	March (5)	April (6)	May (7)	June (8)	July (9)	August (10)	September (11)	October (12)	November (13)	December (14)	13-Month Average (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.

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

**WORKPAPER BJ
INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION**

Line No.	P/T/G (1)	Plant Name (2)	A/C (3)	Description (4)	13-Month Average			
					Electric Plant in Service (\$) (5)	Accumulated Depreciation (\$) (6)	Electric Plant in Service (Net \$) (7)	Depreciation Expense (\$) (8)
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	-	-	-	-
...								

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 14 OATT Attachment H - Annual Transmission Revenue Requireme --> 14.2.3-14.2.3.1 OATT Att H - NYPA Formula Rate

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

NYPA		Total M&S Inventory (\$)													13-Month Average	
Line No	Acct #	Facility	December	January	February	March	April	May	June	July	August	September	October	November		December
	(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
PREPAYMENTS AND INSURANCE**

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

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. (1)	Property Name (Note 2) (2)	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)
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>	<u>Component</u> (1)	<u>Amount (\$)</u> (2)	<u>Actual Share</u> (3)	<u>Equity Cap</u> (4)	<u>Applied Share</u> (5)	<u>Cost Rate</u> (6)	<u>Weighted Cost</u> (7)
1	Long-Term Debt	- 6/	-	50.00%	-	- 2/	-
2	Preferred Stock	-	-	-	-	- 3/	-
3	Common Equity	- 1/	-	50.00%	- 4/	9.45% 5/	-
4	Total	-	0%	100%	-		-

Notes

- 1/:
- 5 Total Proprietary Capital - Workpaper WP-DB Ln (5), Col (15)
- 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), Col (15)
- 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).
- 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), Col (15)].

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 (\$)														NYPA Form 1 Equivalent
1	Long Term Debt Cost														
1a	Interest on Long-Term Debt														p. 117 ln. 62 c
1b	Amort. of Debt Disc. and Expense														p. 117 ln. 63 c
1c	Amortization of Loss on Reacquired Debt														p. 117 ln. 64 c
1d	(Less) Amort. of Premium on Debt														p. 117 ln. 65 c
1e	(Less) Amortization of Gain on Reacquired Debt														p. 117 ln. 66 c
2	Total Long Term Debt Interest	-													
3	Long Term Debt													13-Month Average	
	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	Amount (\$)	
3a	Bonds														- p. 112 ln. 18 c,d
3b	(Less) Reacquired Bonds														- p. 112 ln. 19 c,d
3d	Other Long Term Debt														- p. 112 ln. 21 c,d
3e	Gross Proceeds Outstanding LT Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
3f	(Less) Unamortized Discount on Long-Term Debt														- p. 112 ln. 23 c,d
3g	(Less) Unamortized Debt Expenses														- p. 111 ln. 69 c,d
3h	(Less) Unamortized Loss on Reacquired Debt														- p. 111 ln. 81 c,d
3i	Unamortized Premium on Long-Term Debt														- p. 112 ln. 22 c,d
3k	Unamortized Gain on Reacquired Debt														- p. 113 ln. 61 c,d
4	Net Proceeds Long Term Debt	-	-	-	-	-	-	-	-	-	-	-	-	-	
5	Net Position	-												-	-
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)
	Profit Center(s)	Site	Labor ^{1/} \$	Net Plant ^{2/} \$	Net Revenue^{3/} \$	Labor %	Net Plant %	Net Revenue %	Allocator Ratio
1a	105	Blenheim-Gilboa							0.00%
1b	110	St. Lawrence							0.00%
1c	115	Niagara							0.00%
1d	120	Poletti							0.00%
1e	125	Flynn							0.00%
1f									
1g	122	AE II							0.00%
1h									
1i	130-150	Total Small Hydro							0.00%
1j									
1k	155-161	Total Small Clean Power Plants							0.00%
1l									
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%
		Total - Production + Transmission	-	-	-	0.00%	0.00%	0.00%	0.00%
		Total - Production Only	-	-	-	0.00%	0.00%	0.00%	0.00%

Notes

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

...

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

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

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

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

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

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

1/ Source: Annual Financial Statements

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

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

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

1/ Source: Annual Financial Statements

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

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

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

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

**WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR**

Line No.	(1)	(2)	(3)	(4)	(5)
1	<u>OPERATION & MAINTANANCE EXPENSES</u>				
		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	-	-	-	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

YEAR ENDING DECEMBER 31, ____

WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

2 **ELECTRIC PLANT IN SERVICE & DEPRECIATION**

		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	-

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

WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

4 CAPITAL STRUCTURE

		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	-	-
<u>Notes</u>			
4h	4 Actual common equity amounts not used in weighted average cost of capital.		

5 INTEREST ON LONG-TERM DEBT

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

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	-
<u>Notes</u>		
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	-