APPENDIX D

Testimony and Exhibits of
Alan C. Heintz

Exhibit No. PA-201

UNITED STATES OF AMERICA
BEFORE
THE FEDERAL ENERGY REGULATORY COMMISSION

New York Power Authority	)	Docket No. ER16-____-000

PREPARED DIRECT TESTIMONY OF ALAN C. HEINTZ

ON BEHALF OF

NEW YORK POWER AUTHORITY

JANUARY 29, 2016

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PREPARED DIRECT TESTIMONY
OF ALAN C. HEINTZ

I. INTRODUCTION

Q. Please state your name, business address, and position.

A. My name is Alan C. Heintz. My business address is Brown, Williams, Moorhead & Quinn, Inc. ("BWMQ"), 1155 Fifteenth Street, NW, Suite 1040, Washington, DC 20005. I am a Vice President of BWMQ.

Q. On whose behalf are you testifying?

A. I am testifying on behalf of the New York Power Authority ("NYPA").

Q. Please describe your professional experience.

A. I was employed by the Federal Energy Regulatory Commission ("FERC" or "Commission") from November 1985 to February 1995. I served as a Public Utilities Specialist in the [Electric] Rate Filings Branch from November 1985 to October 1989. In November 1989, I was promoted to Section Chief in the Division of [Electric] Applications, and was responsible for supervising the review of the terms, conditions, and rates of electric rate applications for such services as interchange power, requirements power, and transmission. During my tenure with FERC, I prepared or supervised the preparation of memoranda recommending acceptance, rejection,

deficiency, or investigation in hundreds of cases. These included cases that set important precedents on electric transmission pricing, such as the merger compliance transmission tariffs for Northeast Utilities, the first generation of open access transmission tariffs ("OATT") filed by utilities such as Entergy Services Inc., Louisville Gas and Electric Co., Florida Power & Light Co., Kansas City Power & Light Co., and American Electric Power Service Corp., as well as the Pennsylvania Electric Company case involving Penntech Papers, Inc. I also taught a one-year course to FERC Staff and gave several presentations to the Edison Electric Institute Interconnection and Interchange Arrangements Committee on the pricing of power and transmission services.

From February 1995 through October 2000, I was a Vice President of Stone & Webster Management Consultants, Inc. In this position, I provided consulting services to numerous electric utilities on matters involving requirements and off-system power rates, rate and implementation strategies for developing OATT filings, and issues concerning the organization of Independent System Operators ("ISO") and Regional Transmission Organizations ("RTO"). I also assisted several utilities in preparing their retail delivery services filings. In November 2000, I joined R.J. Rudden Associates, Inc. as a Vice President, where I continued providing consulting services to the electric industry. I joined BWMQ in February 2004.

Q. What are your duties in your current position?

A. I provide consulting services on matters relating to power sales, transmission, and ancillary service issues associated with FERC regulation of open access transmission service, including issues arising from FERC's Order Nos. 888, 889, 1000, 2000, and 679. I have been actively involved as a consultant to several ISOs and RTOs, to certain

participants of the Midwest ISO, and to transmission-only entities such as American Transmission Company and Trans-Elect. I have advised these clients on transmission and congestion pricing, and the treatment of pre-existing arrangements, losses, and ancillary services, as well as non-rate terms and conditions of their tariffs. In addition, I have provided advice on transmission pricing matters to several transmission-owning members of the SPP Interconnection, LLC ("SPP").

Q. Have you previously testified before FERC or before other regulatory agencies and courts on utility-related matters?

A. Yes. During my tenure at the FERC, I was assigned to the Commission's advisory staff and, therefore, was precluded from testifying before the FERC. However, while at the FERC, I presented cases publicly to the FERC Commissioners at their bi-weekly public meetings and was the technical contact to the Commissioners in numerous cases. Since leaving the FERC, I have filed testimony before the FERC in over one hundred proceedings. In addition to the FERC, I have testified before the British Columbia Utilities Commission in Canada, the Illinois Commerce Commission, the Maine Public Utilities Commission, the United States Court of Federal Claims, and the United States District Court in Florida. A summary of my prior testimony is contained in Exhibit No. PA-202.

Q. Please describe your educational background.

A. I received the degree of Bachelor of Science in Business and the degree of Bachelor of Arts in Economics from the University of Colorado, Boulder, Colorado, in May 1982. I also received the degree of Master of Business Administration in Finance from the George Washington University in Washington, DC, in December 1988.

II. PURPOSE OF TESTIMONY AND BACKGROUND

Q. What is the purpose of your testimony in this proceeding?

A. The purpose of my testimony is to explain and support the reasonableness of NYPA's proposed Formula Rate Template for calculating NYPA's Annual Transmission Revenue Requirement ("ATRR") and the Formula Rate Implementation Protocols ("Protocols"). Most significantly for purposes of this rate proceeding, I was given a specific mandate to develop a blank Formula Rate Template that would be consistent with Commission policy. The Formula Rate Template that I am sponsoring satisfies these objectives.

The formula rate has two components that will be incorporated into Section 14 of Attachment H of the New York Independent System Operator, Inc.'s ("NYISO") OATT. The first is Section 14.2.3.1, the formula to be used to determine NYPA's transmission revenue requirement (the "Formula" or "Template"). The second component consists of the Protocols that describe how NYPA will update the Formula in future years, the review procedures to be followed, how customer challenges will be resolved, and how changes to the annual rate will be implemented. These Protocols will be included in the NYISO OATT as Section 14.2.3.2. The Formula and Protocols are collectively referred to as the "Formula Rate."

In addition to my narrative testimony, I am sponsoring the following exhibits: Exhibit No. PA-202: Summary of My Testimony Experience; and Exhibit No. PA-203: Formula Rate Template.

Q. Please summarize the main features of the Formula Rate.

A. The Formula Rate Template and the Protocols together comprise the filed rate for calculating NYPA's ATRR. The proposed Formula allows NYPA to calculate the net revenue requirement for each Rate Year (July 1 to June 30) based on the prior calendar year cost data from NYPA's financial reports. A true-up between the actual costs and actual revenues would be calculated the following year and applied as an addition to or subtraction from the subsequent Rate Year's net revenue requirement and resultant rates.

By July 1 of every year, NYPA will calculate the net revenue requirement for the following Rate Year based on prior Calendar Year actuals. NYPA's procedures include a true-up mechanism to ensure customers are not harmed if the actual net revenue requirement (actual costs) during a given Calendar Year are less than the billed net revenue requirement (actual revenues). Conversely, the true-up mechanism protects the Authority if the actual costs are more than the actual revenues. The proposed true-up compares the actual costs to the actual revenues collected during the Calendar Year. Any difference will be added to or subtracted from the rates assessed in the next Rate Year with interest based on the FERC interest rate pursuant to Section 35.19a of the Commission's Regulations and set forth on Schedule F3 of Exhibit No. PA-203.

The NYISO tariff currently recovers NYPA's current stated ATRR under the NYPA Transmission Adjustment Charge ("NTAC"). This filing would replace the stated revenue requirement utilized in the NTAC equation with a proposed formulaic ATRR for the NTAC ("NTAC ATRR"). NYPA's Formula also determines NYPA's overall ATRR, as well as one or more project-specific revenue requirements subject to an alternative cost allocation in the event it is determined that the costs of any project developed by NYPA should be allocated through some mechanism other than the NTAC. In this Application,

NYPA identifies one project that will be subject to an alternative cost allocation, the Marcy South Series Compensation ("MSSC") Project, which is described fully in the transmittal letter and in the testimony of Mr. Scott Tetenman.

NYPA's ATRR for all transmission facilities is found at line 10 of the Template's Transmission Revenue Requirement Summany. The NTAC ATRR is on line 11 and the ATRR for any specific projects are shown seperately for each project on lines 11a, 11b, 11c, *etc*. Line 12 is the sum of line 11 and its sub-parts. A comparison of line 10 and line 12 will demonstrate that NYPA recovers no more and no less than its total ATRR through the sum of its NTAC ATRR and any project-specific ATRRs, such as the MSSC Project ATRR.

Q. Please provide an example of how the Formula would function.

A. NYPA has requested an effective date of April 1, 2016 for its Formula Rate Template and provided a template populated with 2014 data that has been used to determine an ATRR for April to June 2016, *i.e.* the "Initial Rate Year." For service during the July 1, 2016 to June 30, 2017 Rate Year, 2015 Calendar Year costs would be used to forecast the ATRR. The rates to be placed in effect for the Rate Year would be calculated pursuant to the Formula Rate Template. On or before July 1, 2017, NYPA would calculate the true-up adjustment that will identify the actual cost of each element of NYPA's ATRR for Calendar Year 2016. The difference between the revenues generated by the rates in effect during Calendar Year 2016 and the actual 2016 ATRR would be computed with interest and included as a true-up adjustment to the ATRR collected during the July 1, 2017 – June 30, 2018 Rate Year.

Q. Please explain why the proposed Formula is reasonable.

A. NYPA expects to invest substantial amounts in modernizing its transmission facilities and expects this trend to continue in future years. The proposal allows NYPA to collect rates that are representative of the costs in the current period, provides for greater certainty for cost recovery of capital expenditures to improve the transmission infrastructure, and ensures that customers pay the cost to serve them over the life of NYPA's transmission assets. Moreover, the Commission has approved numerous other transmission formulas that employ similar true-up mechanisms. *See, e.g.*, *Transource Kansas, LLC* 151 FERC ¶ 61,010 ("*Transource Kansas*") and *Puget Sound Energy, Inc.* 143 FERC ¶ 61,099 ("*PSE*").

Q. Please explain the proposed interest calculation and why it is reasonable.

A. As mentioned above, the interest on any true-up adjustment would be calculated based on the interest rate equal to NYPA's actual short-term debt costs, capped at the applicable interest rate set forth in 18 C.F.R. § 35.19a of the Commission's regulations. This proposal is reasonable to avoid constantly changing monthly rates, since (1) the actual interest rates are not known before the period during which the refund is returned or the surcharge is collected ("Refund Period"), and (2) the interest rates will change monthly in the Refund Period.

Q. Do you believe that the proposed Formula Rate is reasonable?

A. Yes. The use of historical data with a true-up to actual with interest has been approved by the Commission for numerous other transmission owners (*see, e.g.*, *PSE,* Docket No. ER10-68-000) and is reasonable, on its face, for the reasons discussed above. The Commission has previously accepted the use of source documents other than the FERC

Form No. 1 as the source of inputs to formula rates for the Nebraska Public Power District and the Omaha Public Power District (letter orders dated January 27, 2009 in Docket Nos. ER09-255-000 and ER09-256-000), among others.

III. FORMULA RATE

Q. Please provide an overview of NYPA's proposed Formula Rate Template.

A. The Template includes a calculation of the ATRR, supporting schedules, and work papers discussed later in my testimony.

Q. Please describe in detail the actual application of NYPA's proposed Formula.

A. Lines 1-10 of the "Transmission Revenue Requirement Summary" provide the summary of the ATRR calculations for NYPA. Line 10 is NYPA's net transmission revenue requirement. Line 11 is the ATRR for purposes of the NTAC. Line 11a will contain the project-specific revenue requirement for the MSSC Project, which would *not* be recovered through the NTAC, but would be recovered through a separate charge proposed by NYPA in this filing—the MSSC Facilities Charge. Lines 11b, 11c, *etc.* contain project-specific revenue requirements for additional projects, if any, which are not allocated using the NTAC, but rather through some other cost allocation methodology approved by the Commission. Line 12 is the sum of the facilities broken out on line 11 and 11a, 11b, *etc.*, and equals line 10. For the Initial Rate Year, as well as for the July 1, 2016 through June 30, 2017 Rate Year, there are no project-specific revenue requirements. Because the MSSC Project has an expected in-service date of June 2016, the recovery of the MSSC Project costs would not begin until the ATRR update that becomes effective July 1, 2017. Line 8 adds a placeholder for any Commission-

authorized, project-specific rate of return on equity ("ROE") incentives to the revenue requirement that is developed in this Application without any such ROE incentives, and line 9 will include any True-up Adjustment.

Q. Please discuss the development of operation and maintenance ("O&M") and administrative and general ("A&G") expenses.

A. Total transmission O&M expense is shown on Schedule A1. Lines 1-13 consist of Transmission O&M expense. The amounts are sourced from the detailed work paper WP-AA. Lines 14 and 15 exclude generation step-up transformers and Flexible Alternating Current Transmission System ("FACTS") devices. Line 16 shows income from rental of microwave towers, and Line 17 shows the total adjusted transmission O&M.

Schedule A2 develops the transmission-related A&G expenses. Lines 1-15 show the transmission-related A&G from work paper WP-AA and lines 16-19 exclude EPRI dues, property insurance, regulatory commission expenses, and injuries and damages which are directly assigned in work papers WP-AG, AH and Reconciliations. Line 20 contains the Post-retirement Benefits other than Pensions ("PBOP") adjustment from WP-AF consistent with Commission treatment of PBOP expenses. The total adjusted A&G expense is functionalized to transmission using the labor ratio developed on Schedule E1.

Q. Please discuss how the Formula develops the depreciation and amortization expenses.

A. Total NYPA depreciation and amortization expense is shown on line 26 of Schedule B1. The depreciation expenses associated with each FERC account are found in lines 1-20 of Schedule B1 and supported in work paper WP-BA. Capitalized lease amortization is

added on line 21 and the depreciation associated with FACTS, windfarm facilities, generator step-up transformers and relicensing are excluded on lines 22-25 and supported by work papers WP-BD, BE, BC, BF, and BG.

Q. Please discuss how the Formula develops rate base.

A. Schedule C1 calculates rate base as the total of lines 1-9. Line 1 is the net transmission plant from Schedule B2 and general plant from Schedule B2 functionalized using the labor ratio. Lines 3-9 consist of the rate base adjustments: cash working capital, transmission capitalized lease, materials and supplies, a placeholder for CWIP, prepayments, and placeholders for a regulatory asset and abandoned plant. Line 10 calculates the total rate base.

Q. Please discuss how the Formula develops the cost of capital.

A. Schedule D1 calculates the cost of capital using the total long-term debt and equity from work paper WP-DA. The cost of long-term debt is calculated on work paper WP-DA as the total long-term interest paid divided by the outstanding long-term debt. The ROE proposed here is 8.65% plus a 50 basis point RTO incentive adder for a total ROE of 9.15%, as supported by the testimony of Mr. Richard L. Ansaldo.

Q. Please discuss how the Formula develops the revenue requirement for any projects that may be allocated to NYISO customers through some mechanism other than the NTAC.

A. The NYPA revenue requirements per project are determined in Project Revenue Requirement Worksheet, Schedule F1. Schedule F1 develops an expense carrying charge and a return carrying charge to be applied to the NTAC facilities and any future transmission projects. The expense carrying charge is derived by dividing the expenses

by total gross plant and is then applied to the individual gross plant balances of the NTAC and any future projects. The return carrying charge is derived by dividing the return by total net plant and is then applied to the individual net plant balances of the NTAC and any future projects. Column 10 of page 2 adds the depreciation/amortization expense associated with the NTAC facilities or future projects. Columns 12, 13, and 14 allow an ROE incentive to be included in the calculation only if approved by the Commission (see Note H). Column 15 contains the true-up adjustment calculated on Schedule F3. Column 16 calculates the net revenue requirement for the NTAC facilities and any future projects.

Schedule F3 develops the true-up adjustment that is the difference between the revenue requirement based on actual Calendar Year costs and the revenues actually received in that year, plus interest. Schedule F3 also provides for prior period adjustments in the event of errors, thus ensuring that the parties are made whole should an error be discovered.

Q. Is NYPA requesting incentive treatment for transmission projects?

A. No. As discussed primarily in the transmittal letter, and also in Mr. Ansaldo's testimony, NYPA requests that the Commission grant an ROE adder of 50 basis points applicable to NYPA's full portfolio of transmission assets to reflect its continued membership and participation in the NYISO. NYPA is not requesting any project-specific incentives in this filing. The Formula contains placeholders for abandoned plant recovery, regulatory assets, incentive return on equity, and CWIP in rate base, should NYPA seek FERC authorization to utilize such incentives for future projects.

Q Please discuss how the Formula accommodates any ROE incentives that the Commission may grant in a future proceeding.

A. The Project Revenue Requirement Worksheet (Schedule F1) details the calculation of revenue requirements associated with all the transmission facilities, including those for which Commission approval for incentives has been obtained. These "placeholders" would allow NYPA to utilize Commission-authorized incentives on a project-specific basis, without the need to modify the Formula. The Formula is designed to accommodate these requested incentives, if authorized by the Commission, as well as any additional ROE adder incentives the Commission may grant at a later date. For example, Schedule F2 calculates a hypothetical 100 basis point increase in ROE in order to calculate the amount of a 100 basis point incentive. The actual amount of any incentive would be calculated on Schedule F1 based on the actual incentive authorized by the Commission. If the Commission does not authorize an incentive for a particular project, then no incentive is calculated for that project on Schedule F1.

Q. Please discuss Schedule B3.

A. Schedule B3 sets forth the stated depreciation/amortization rates to be used by NYPA. The stated depreciation rates, which are supported in the testimony of Mr. Austin Davis, cannot be changed absent a filing under Section 205 or 206 of the FPA.

Q. Has NYPA included any additional work papers?

A. As discussed above, the supporting work papers are included in the filed Formula Rate Template, and detail items such as plant investment, O&M, Materials and Supplies and PBOPs. The amount of the PBOPs that can be recovered under the Formula cannot change absent a filing with the Commission.

Q. Will customers or other interested parties have an opportunity to review and challenge the rate under the Formula?

A. Yes. Consistent with similar protocols approved by the Commission in *Transource Kansas* and *XEST*,[1] the NYPA Protocols provide procedures for review and challenge and also conform to the July 17, 2014 Commission Staff guidance on Formula Rate Updates. The NYPA Protocols are also consistent with the Commission's recent pronouncements in the proceedings concerning the protocols of the Midcontinent Independent System Operator, Inc. ("MISO") transmission owners on (i) scope of participation in the information exchange process; (ii) the transparency of the information exchange; and (iii) the ability of interested parties to challenge implementation of the Formula Rate as a result of the information exchange.[2] The Protocols include a requirement to post fully functional workable formulas in Microsoft Excel format with all formulas intact. The Protocols provide for annual updates that are publicly posted for interested parties and informational filings to the Commission that will contain sufficient support for all inputs so that interested parties can verify that each input is consistent with the requirements of the Formula. The review procedures provide for transmission customers, state commissions, and other interested parties to review and submit a written preliminary challenge to items included in the Template and Annual Update. These interested parties also may serve reasonable information requests on NYPA. NYPA will make a good faith effort to respond to these requests within 15 business days. If the

[1] *Xcel Energy Southwest Transmission Company, LLC ("XEST")*, 149 FERC ¶ 61,182 (2014).

[2] *See Midwest Indep. Transmission Sys. Operator, Inc.*, 139 FERC ¶ 61,127, at P 8 (2012); *Midwest Indep. Transmission Sys. Operator, Inc.*, 143 FERC ¶ 61,149 (2013), *order on reh'g*, 146 FERC ¶ 61,209 (2014), *order on compliance*, 146 FERC ¶ 61,212 (2014), *order on compliance*, *Midcontinent Indep. Sys. Operator, Inc.*, 150 FERC ¶ 61,025 (2015).

parties have not been able to resolve any such challenge, the party bringing the challenge may file a formal challenge with the Commission. These procedures do not limit in any way NYPA's right to file, pursuant to Section 205 of the FPA, changes to the Formula Rate or any of its inputs requiring a Section 205 filing under the Protocols, or the right of any other party to file a complaint requesting such changes under FPA Section 206 at any time.

Q. In your opinion, does the Formula Rate proposed by NYPA in this proceeding conform to Commission precedent with respect to formula rates?

A. Yes. The use of the estimate and true-up functions reflect Commission precedent. Furthermore, all data used in the Formula is taken directly out of the detailed data provided in the work papers that come from or are reconcilable to NYPA's independently audited financial statements. Finally, the Protocols provide interested parties with a reasonable and open process for obtaining information as needed for reviewing the implementation of the Annual Updates and the true-up adjustment.

Q. Does this conclude your testimony?

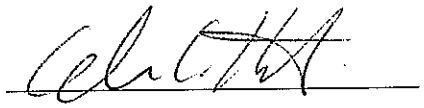
A. Yes, it does.

UNITED STATES OF AMERICA
BEFORE THE
FEDERAL ENERGY REGULATORY COMMISSION

New York Power Authority) **Docket No. ER16-___-000**

AFFIDAVIT OF ALAN C. HEINTZ

I, Alan C. Heintz, say that the statements contained in the Prepared Direct Testimony of Alan C. Heintz served on behalf of the New York Power Authority in these proceedings are true and correct to the best of my knowledge, information and belief, and I hereby adopt said testimony as if given by me in formal hearing, under oath.



Alan C. Heintz

SUMMARY OF TESTIMONY EXPERIENCE
ALAN C. HEINTZ

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
1	FERC	ER95-836-000	Maine Public Service Company	1995	Rates, Terms and Conditions for Open Access Transmission Services
2	FERC	ER95-854-000	Kentucky Utilities Company	1995	Rates, Terms and Conditions for Open Access Transmission Services
3	FERC	ER95-1686-000 ER96-496-000	Northeast Utilities Service Company	1996	Rates, Terms and Conditions for Open Access Transmission Services
4	FERC	ER96--58-000	Allegheny Power Services Corporation	1995 & 1996	Rates, Terms and Conditions for Open Access Transmission Services
5	FERC	OA96-138-000	Consolidated Edison Company of New York, Inc.	1997	Rates, Terms and Conditions for Open Access Transmission Services
6	FERC	ER96-1208-000	Interstate Power Company	1996	Rates, Terms and Conditions for Open Access Transmission Services
7	British Columbia Utilities Commission		Bonneville Power Administration	1997	Rates, Terms and Conditions for Open Access Transmission Services
8	FERC	ER98-1438-000 EC98-24-000	Midwest ISO Transmission Owners	1998 & 1999	Rates, Terms and Conditions for Midwest ISO Tariff
9	FERC	EC98-2770-000 ER98-2770-000 ER98-2786-000	Midwest Independent System Operator Transmission Owners	1999	Reasonableness of the conditions to be placed on the merging parties

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
10	Illinois Commerce Commission	99-0117	Commonwealth Edison Company	1998	Cost of service for Retail Distribution Services Tariff
11	FERC	ER99-3110-000	Nevada Power Company	1998	Rates, Terms and Conditions for Open Access Transmission Services
12	FERC	ER99-4415-000	Illinois Power Company	1999	Rates, Terms and Conditions for Open Access Transmission Services
13	FERC	ER99-4470-000	Commonwealth Edison Company	1999	Rates, Terms and Conditions for Open Access Transmission Services
14	U.S. District Court, FL	92-35-CIV-ORL-3A22	Florida Power and Light Company	1999	Rates, Terms and Conditions for Network Service in an anti-trust case
15	U.S. Court of Federal Claims, DC	97-268C	Carolina Power & Light Company	1999	Cost recovery of Decontamination & Decommissioning Fund Assessments
16	FERC	ER98-496-006 ER98-2160-004	Dynegy	1999	Rates for Must Run units
17	FERC	ER00-980-000	Bangor Hydro Electric Company	1999	Rates, Terms and Conditions for Open Access Transmission Services
18	Maine Public Utilities Commission	99-185	Bangor Hydro Electric Company	2000	Rates, Terms and Conditions for Open Access Transmission Services

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
19	FERC	EL00-98-000, et al.	Dynegy Power Marketing, Inc.	2000	Nexus between fuel and emissions costs and the market prices in California
20	Illinois Commerce Commission	No. 01-0423	Commonwealth Edison Company	2001	Direct, Rebuttal and Surrebuttal: Cost of service for Retail Distribution Services Tariff
21	FERC	ER01-2992	Commonwealth Edison Company	2001	Rates, Terms and Conditions for Open Access Transmission Services
22	FERC	ER01-123.004	Midwest ISO Transmission Owners	2001	Super Region Adjustment for the MISO/ARTO Super Region
23	FERC	ER01-2999	Illinois Power Company	2001	Rates, Terms and Conditions for Open Access Transmission Services
24	FERC	ER01-3142, et. al	Midwest ISO Transmission Owners	2001	Revised treatment of Network Upgrades
25	FERC	ER01-3142, et. al	Midwest ISO Transmission Owners	2001	Uncertainties that support a higher ROE
26	FERC	EL000-95-045, et.al	Dynegy, Mirant, Reliant and Williams	2001 & 2002	Costing of emissions and start-up costs
27	FERC	EC02-23 & ER02-320	Trans-Elect, Inc.	2001 & 2002	Support of rates and ratemaking methodology for new transmission company
28	FERC		Sithe New Boston, LLC	2001 & 2002	Cost of Service for Must Run Unit
29	FERC	RM01-12	SeTrans	2002	Allocation of FTRs/CRRs

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
30	FERC	EL02-111	Midwest ISO Transmission Owners	2002	Through and Out Rates
31	FERC	ER02-2595	Midwest ISO Transmission Owners	2002	Cost Allocation for FTR and Market Administration
32	FERC	ER03-37	Sierra Pacific and Nevada Power	2003	Ancillary Service Rates
33	FERC	ER03-626	Empire District Electric Co.	2003	Cost of Service; Wholesale Requirements Customers
34	FERC	EL-02-25-001, et. al	Public Service Co. of Colorado	2003	Fuel Adjustment Clause
35	FERC	ER03-959	Exelon Framingham LLC, et al.	2003	Production Cost of Service
36	FERC	ER03-1187	Commonwealth Edison	2003	Black Start Rates
37	FERC	ER03-1223	Montana Megawatt	2003	Production Formula Rates
38	FERC	ER03-1335	Commonwealth Edison	2003	Transmission Tariff Rates
39	FERC	ER03-1354	Black Hills Power Company, et al.	2003	Joint transmission Tariff Rates
40	FERC	ER03-1328	Nevada Power	2003	Transmission Tariff Rates
41	FERC	EL02-111, et. Al	Midwest ISO Transmission Owners	2004	Long-term Transmission Pricing Plan
42	FERC	ER05-14	Sierra Pacific	2004	Transmission Tariff Rates
43	FERC	ER05-26	Mirant Kendall, LLC	2004	Reliability Must Run Agreement and Rates

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
44	Illinois Commerce Commission	No.04-0779	NICOR Gas Company	2004	Distribution Service Embedded Cost of Service Study
45	FERC	ER05-163	Milford Power Company LLC	2004	Reliability Must Run Agreement and Rates
46	FERC	EL02-111, et. al	Midwest ISO Transmission Owners	2004	Seams Elimination
47	FERC	EL00-95, et. al	Portland General Electric Company	2005	California Refund Proceeding
48	FERC	ER05-447	Midwest ISO Transmission Owners	2005	Schedule 10 & 17 Recovery for Grandfathered Agreements
49	FERC	EL02-111, et. al	Midwest ISO Transmission Owners	2005	Seams Elimination
50	FERC	ER05-860	Whiting Clean Energy	2005	Cost Based Power Rates
51	FERC	ER05-903	Con. Ed. Energy Mass., Inc.	2005	Reliability Must Run Agreement and Rates
52	FERC	EL02-111, et. al	Midwest ISO Transmission Owners	2005	Seams Elimination
53	FERC	ER05-1050	AmerGen Energy Company, L.L.C.	2005	Reactive power charges
54	Illinois Commerce Commission	No.05-0597	Commonwealth Edison Co.	2005	Distribution Service Embedded Cost of Service Study
55	FERC	ER05-1179	Berkshire Power Company, LLC	2005	Reliability Must Run Agreement and Rates
56	FERC	ER05-1243	Basin Electric Power Cooperative	2005	Revised Transmission Cost of Service

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
57	FERC	ER05-1304 & ER05-1305	Mystic I, LLC and Mystic Development, LLC	2005	Reliability Must Run Agreement and Rates
58	FERC	ER05-273	Midwest ISO Transmission Owners	2005	Proper Pricing for Regional Non-firm Redirects
59	FERC	ER05-515	PHI and BGE	2005	Transmission Formula Rates
60	FERC	EL05-19	Southwestern Public Service Company	2005	Production rates and Fuel Adjustment Clause,
61	FERC	ER06-427	Mystic Development, LLC	2006	Reliability Must Run Agreement and Rates
62	FERC	ER06-822	Fore River Development, LLC	2006	Reliability Must Run Agreement and Rates
63	FERC	ER06-819	Consolidated Edison Energy Massachusetts, Inc	2006	Reliability Must Run Agreement and Rates
64	FERC	ER07-169	Ameren Energy Marketing Company	2006	Ancillary service rates
65	FERC	ER06-1549	Duquesne Light Company	2006	Transmission Formula Rates
66	FERC	ER07-170	Ameren Energy, Inc.	2006	Ancillary service rates
67	FERC	ER06-787	Idaho Power	2006 & 2007	Transmission Formula Rates
68	FERC	ER07-562	Trans-Allegheny Interstate Line Company	2007	Transmission Formula Rates
69	FERC	ER07-583	Commonwealth Edison	2007	Transmission Formula Rates

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
70	FERC	ER07-1171	Arizona Public Service Co.	2007	Transmission Formula Rates
71	Illinois Commerce Commission	No. 07-0566	Commonwealth Edison Co.	2007	Distribution Service Embedded Cost of Service Study
72	FERC	ER07-1371	Sierra Pacific Resources	2007	Transmission Rates
73	FERC	ER08-281	Oklahoma Gas & Electric	2007	Transmission Formula Rates
74	FERC	ER08-313	Southwestern Public Service	2007	Transmission Formula Rates
75	FERC	ER08-386	Potomac-Appalachian Transmission Highline, LLC	2007	Transmission Formula Rates
76	FERC	ER08-374	Atlantic Path 15, LLC	2007	Transmission Rates
77	Illinois Commerce Commission	No. 08-0363	NICOR Gas Company	2008	Distribution Service Embedded Cost of Service Study
78	FERC	ER08-951	PSEG Energy Resources & Trade, LLC	2008	Reactive Power Charges
79	FERC	ER08-1233	Public Service Gas & Electric Company	2008	Transmission Formula Rates
80	FERC	ER08-1457	PPL Electric Utilities Corp.	2008	Transmission Formula Rates
81	FERC	ER08-1584	Black Hills Power	2008	Transmission Formula Rates
82	FERC	ER08-1600	Basin Electric Power Coop	2008	Transmission Rates

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
83	FERC	ER09-36	Prairie Wind Transmission, LLC	2008	Transmission Formula Rates
84	FERC	ER09-35	Tallgrass Transmission, LLC	2008	Transmission Formula Rates
85	FERC	ER09-75	Pioneers Transmission, LLC	2008	Transmission Formula Rates
86	FERC	ER09-255	Nebraska Public Power District	2008	Transmission Formula Rates
87	FERC	ER09-528	ITC Great Plains, LLC	2009	Transmission Formula Rates
88	Illinois Commerce Commission	ER08-0532	Commonwealth Edison Co.	2009	Distribution Service Embedded Cost of Service Study
89	FERC	ER08-370 & EL09-22	Otter Tail Power Co.	2009	Formula Transmission Rate
90	FERC	ER10-152	PPL Electric Utilities Corp.	2009	Revised Depreciation Method
91	FERC	ER09-1727	ALLETE. INC	2009	Formula Transmission Rate
92	FERC	ER10-230	KCP&L	2009	Formula Transmission Rates
93	FERC	ER10-455	Ameren Energy Marketing Company	2009	Reactive Power Rates
94	FERC	ER10-516	SCE&G	2010	Formula Transmission Rates
95	FERC	ER10-962	Union Electric Company	2010	Reactive Power Rates
96	FERC	ER10-1149	FP&L	2010	Formula Transmission Rates

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
97	FERC	ER10-1418	Exelon Generation	2010	Reliability Must Run
98	FERC	ER10-1782	Tampa Electric Company	2010	Formula Transmission Rates
99	FERC	ER10-2061	Tampa Electric Company	2010	Formula Production Rates
100	FERC	ER11-1955	Dairyland Power Coop.	2011	Reactive Rates
101	FERC	ER05-6	MISO Transmission Owners	2010	Seams Elimination
102	FERC	ER11-2127	Terra Gen Dixie Valley	2010	Transmission Rates
103	FERC	ER09-1148	PPL Electric Utilities	2011	Formula Transmission Rates
104	FERC	ER11-3643	PacifiCorp	2011	Formula Transmission Rates
105	FERC	ER11-3826	Black Hills	2011	Transmission Rates
106	FERC	ER11-3643	Puget Sound Energy	2012	Formula Transmission Rates
107	FERC	ER12-1378	CLECO	2012	Formula Transmission Rates
108	FERC	ER12-1593	DATC	2012	Formula Transmission Rates
109	FERC	ER12-2274	PSE&G	2012	Abandonment Costs
110	FERC	ER12-2554	Transource Missouri, LLC	2012	Formula Transmission Rate
111	FERC	ER13-1187	MidAmerican	2013	Depreciation Rates under Formula

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
112	FERC	ER13-1207	PacifiCorp	2013	Regulation Service
113	FERC	EL13-48	PHI Companies	2013	Complaint involving Formula Rates
114	FERC	ER13-1207	PacifiCorp	2013	Depreciation Rates under Formula
115	FERC	ER13-1605	NV Energy	2013	Transmission and Ancillary Service Rates
116	FERC	ER13-782	ITC	2013	Transmission Formula Rate
117	FERC	ER13-1962 & EL13-76	AERG/AEM	2013	Reliability Must Run
118	FERC	ER14-108	Entergy	2013	Reactive Power Rates
119	FERC	ER14-1210	Illinois Power Marketing Company	2014	Reliability Must Run
120	FERC	ER14-1332	DATC Path 15, LLC	2014	Transmission Cost of Service
121	FERC	ER14-1382	Transource Missouri, LLC	2014	Transmission Formula
122	FERC	ER14-1425	Cheyenne L, F & P	2014	Transmission Rates
123	FERC	ER14-1661	MidAmerican Central California Transco, LLC	2014	Transmission Formula
124	FERC	ER14-1956	Panther Creek Power Operating, LLC	2014	Reactive Power Rates
125	FERC	ER14-1969	Public Service Company of Colorado	2014	Ancillary Services for Intermittent Resources

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
126	FERC	ER14-2502	Entergy Power, LLC EAM Nelson Holding, LLC	2014	Reactive Power Rates
127	FERC	ER14-2619	Illinois Power Marketing Company	2014	Reliability Must Run
128	FERC	ER14-2718	Illinois Power Marketing Company	2014	Reliability Must Run
129	FERC	ER14-2751 & ER14-2752	Xcel Energy Transmission Development Company, LLC and Xcel Energy Southwest Transmission Company, LLC	2014	Transmission Formula
130	FERC	ER15-13	Transource Wisconsin, Inc.	2014	Transmission Formula
131	FERC	ER15-279	Nebraska Public Power District	2014	Transmission Cost of Service
132	FERC	ER15-572	New York Transco, LLC	2015	Transmission Formula
133	FERC	ER15-948	Illinois Power Marking Company	2015	Reliability Must Run
134	FERC	ER15-958	Transource Kansas, LLC	2015	Transmission Formula
135	FERC	ER15-949	Southwestern Public Service Co.	2015	Demand Allocator
136	FERC	ER15-1047	R.E. Ginna Nuclear Power Plant, LLC	2015	Reliability Support Services Agreement
137	FERC	ER15-1510	First Energy Solutions Corp.	2015	Reactive Power Rates
138	FERC	EL15-51	City Water And Light Plant Of The City Of Jonesboro	2015	Reactive Power Rates
139	FERC	ER15-1682	TransCanyon DCR, LLC	2015	Transmission Formula
140	FERC	ER15-1719	R.E. Ginna Nuclear Power Plant, LLC	2015	Reliability Support Services Agreement
141	FERC	ER15-1775	Basin Electric Power Coop	2015	Transmission Formula
142	FERC	ER15-1809	ATX Southwest, LLC	2015	Transmission Formula

#	JURISDICTION	CASE OR DOCKET NO.	CLIENT	APPROXIMATE DATE	SUBJECT MATTER
143	FERC	ER15-2102	New York Power Authority	2015	Transmission Formula
144	FERC	ER15-2239	NextEra Energy Transmission West, LLC	2015	Transmission Formula
145	FERC	ER15-2426	Northern Indiana Public Service Co.	2015	Reactive Power Rates
146	FERC	ER15-2594	South Central MCN LLC	2015	Transmission Formula
147	FERC	EL16-17	City of West Memphis	2015	Reactive Power Rates
148	FERC	EL16-18	Conway Corporation	2015	Reactive Power Rates
149	FERC	ER16-200 & 201	Duke Energy Indiana, Inc.	2015	Reactive Power Rates
150	FERC	EL16-14	Indiana Municipal Power Agency	2015	Reactive Power Rates
151	FERC	ER16-444	Wabash Valley Power Association, Inc.	2015	Reactive Power Rates

Exhibit No. PA-203, INDEX

INDEX
NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

Exhibit No. PA-203, SCH - Summary

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No.	**A. OPERATING EXPENSES**	**TOTAL $** (1)	**SOURCE/COMMENTS** (2)
1	Operation & Maintenance Expense	-	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	-	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	-	Schedule B1, Col 6, Ln 26
4	**TOTAL OPERATING EXPENSE**	**-**	Sum lines 1, 2, & 3
5	**B. RATE BASE**	**-**	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	**-**	Schedule C1, Col 7, Ln 10
7	**TOTAL REVENUE REQUIREMENT**	**-**	Line 4 + Line 6
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, col. 16
11a	Project 1 - Marcy South Series Compensation	-	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c	-		
...	-		
12	Total Break out	**-**	Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. and 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.

Exhibit No. PA-203, SCH-A1

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE A1
OPERATION & MAINTENANCE EXPENSE SUMMARY ($)

Line No.	FERC Account (1)	FERC Account Description (2)	Source (3)	Total (4)	Grand Total (5)
	Transmission:				
		OPERATION:			
1	560	Supervision & Engineering	WP-AA, Col (6)	-	
2	561	Load Dispatching	WP-AA, Col (6)	-	
3	562	Station Expenses	WP-AA, Col (6)	-	
4	566	Misc. Trans. Expenses	WP-AA, Col (6)	-	
5		**Total Operation**	(sum lines 1-4)	**-**	
		MAINTENANCE:			
6	568	Supervision & Engineering	WP-AA, Col (6)	-	
7	569	Structures	WP-AA, Col (6)	-	
8	570	Station Equipment	WP-AA, Col (6)	-	
9	571	Overhead Lines	WP-AA, Col (6)	-	
10	572	Underground Lines	WP-AA, Col (6)	-	
11	573	Misc. Transm. Plant	WP-AA, Col (6)	-	
12		**Total Maintenance**	(sum lines 6-11)	**-**	
13		**TOTAL O&M TRANSMISSION**	(sum lines 5 & 12)		**-**
		Adjustments (Note 2)			
14		Step-up Transformers	WP-AC, line 5		-
15		FACTS (Note 1)	WP-AD, line 5		-
16		Microwave Tower Rental Income	WP-AE, line 14		-
17		**TOTAL ADJUSTED O&M TRANSMISSION**	(sum lines 13-16)		**-**

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

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES

Line No.	FERC Account	FERC Account Description	Source	Unallocated A&G ($)	Transmission Labor Ratio	Allocated to Transmission ($)	Source/Comments
	(1)	(2)		(3)	(4)	(5)	(6)
	Administrative & General Expenses						
1	920	A&G Salaries	WP-AA, Col (6)	-			
2	921	Office Supplies & Expenses	WP-AA, Col (6)	-			
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (6)	-			
4	923	Outside Services Employed	WP-AA, Col (6)	-			
5	924	Property Insurance	WP-AA, Col (6)	-		-	See WP-AG; Ln 9
6	925	Injuries & Damages Insurance	WP-AA, Col (6)	-		-	See WP-AH; Ln 7
7	926	Employee Pensions & Benefits	WP-AA, Col (6)	-			
8	928	Reg. Commission Expenses	WP-AA, Col (6)	-		-	See WP-AA; Ln 27
9	930	Obsolete/Excess Inv	WP-AA, Col (6)	-			
10	930.1	General Advertising Expense	WP-AA, Col (6)	-			
11	930.2	Misc. General Expenses	WP-AA, Col (6)	-			
12	930.5	Research & Development	WP-AA, Col (6)	-			
13	931	Rents	WP-AA, Col (6)	-			
14	935	Maint of General Plant A/C 932	WP-AA, Col (6)	-			
15		**TOTAL**	(sum lines 1-14)	**-**			
16		Less A/C 924	Less line 5	-			
17		Less A/C 925	Less line 6	-			
18		Less EPRI Dues	Contained in line 12	-			
19		Less A/C 928	Less line 8	-			
20		PBOP Adjustment	WP-AF	-			
21		**TOTAL A&G Expense**	(sum lines 15 to 20)	**-**	**-**	**-**	- Allocated based on transmission labor
22		**NET A&G TRANSMISSION EXPENSE**	(sum lines 1 to 21)			**-**	allocator (Schedule E1)

Exhibit No. PA-203, SCH-B1

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)

Line No.	FERC Account	FERC Account Description	Source (1)	Transmission (2)	General Plant (3)	Transmission Labor Ratio (%) (4)	General Plant Allocated to Transm. Col (3)*(4) (5)	Total Annual Depreciation Col (2)+(5) (6)
1	352	Structures & Improvements	WP-BA	-				
2	353	Station Equipment	WP-BA	-				
3	354	Towers & Fixtures	WP-BA	-				
4	355	Poles & Fixtures	WP-BA	-				
5	356	Overhead Conductors & Devices	WP-BA	-				
6	357	Underground Conduit	WP-BA	-				
7	358	Underground Conductors & Devices	WP-BA	-				
8	359	Roads & Trails	WP-BA	-				
9		**Unadjusted Depreciation**		**-**	**-**			
10	390	Structures & Improvements	WP-BA		-			
11	391	Office Furniture & Equipment	WP-BA		-			
12	392	Transportation Equipment	WP-BA		-			
13	393	Stores Equipment	WP-BA		-			
14	394	Tools, Shop & Garage Equipment	WP-BA		-			
15	395	Laboratory Equipment	WP-BA		-			
16	396	Power Operated Equipment	WP-BA		-			
17	397	Communication Equipment	WP-BA		-			
18	398	Miscellaneous Equipment	WP-BA		-			
19	399	Other Tangible Property	WP-BA		-			
20		**Unadjusted General Plant Depreciation**			**-**			
		Adjustments						
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	-				
22		FACTS	Schedule B2, Col 4, line 13	-				
23		Windfarm	Schedule B2, Col 4, line 11	-				
24		Step-up Transformers	Schedule B2, Col 4, line 12	-				
25		NIA/STL Relicensing Reclass	WP-BG, Col 4		-			
26		**TOTAL**	(Sum lines 1-24)	**-**	**-**	**-** 1/	**-**	**-**

1/ See Schedule-E1, Column (3), Line 2

Exhibit No. PA-203, SCH- B2

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

Line No.		Source	20__ Plant in Service ($) (1)	20__ Accumulated Depreciation ($) (2)	20__ Plant in Service - Net ($) (3)	20__ Depreciation Expense ($) (4)	20__ [prev. yr.] Plant in Service ($) (5)	20__ [prev. yr.] Accumulated Depreciation ($) (6)	20__ [prev. yr.] Plant in Service - Net ($) (7)	20__ [prev. yr.] Depreciation Expense ($) (8)	20__ - 20__ Average Plant in Service ($) (9)	20__ - 20__ Average Accumulated Depreciation ($) (10)	20__ - 20__ Average Net Plant in Service ($) (11)
	PRODUCTION												
1	Production - Land	WP-BC	-	-	-	-	-	-	-	-	-	-	-
2	Production - Hydro	WP-BC	-	-	-	-	-	-	-	-	-	-	-
3	Production - Gas Turbine / Combined Cyc	WP-BC	-	-	-	-	-	-	-	-	-	-	-
4			-	-	-	-	-	-	-	-	-	-	-
	TRANSMISSION												
5	Transmission - Land	WP-BC	-	-	-	-	-	-	-	-	-	-	-
6	Transmission	WP-BC	-	-	-	-	-	-	-	-	-	-	-
7			-	-	-	-	-	-	-	-	-	-	-
8	Transmission - Cost of Removal 1/	WP-BC	-	-	-	-	-	-	-	-	-	-	-
9	Excluded Transmission 2/	WP-BB	-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base												
10	Transmission - Asset Impairment	WP-BC	-	-	-	-	-	-	-	-	-	-	-
11	Windfarm	WP-BC	-	-	-	-	-	-	-	-	-	-	-
12	Generator Step-ups	WP-BF	-	-	-	-	-	-	-	-	-	-	-
13	FACTS	WP-BE	-	-	-	-	-	-	-	-	-	-	-
14	Marcy South Capitalized Lease 3/					-				-			
15	Total Adjustments		-	-	-	-	-	-	-	-	-	-	-
16													
17	**Net Adjusted Transmission**		-	-	-	-	-	-	-	-	-	-	-
							-						
	GENERAL												
18	General - Land	WP-BC	-	-	-	-	-	-	-	-	-	-	-
19	General	WP-BC	-	-	-	-	-	-	-	-	-	-	-
20			-	-	-	-	-	-	-	-	-	-	-
	Adjustments to Rate Base												
21	General - Asset Impairment		-	-	-	-	-	-	-	-	-	-	-
22	General - Cost of Removal	WP-BC	-	-	-	-	-	-	-	-	-	-	-
23	Relicensing	WP-BG	-	-	-	-	-	-	-	-	-	-	-
24	Excluded General 4/	WP-BC	-	-	-	-	-	-	-	-	-	-	-
24	Total Adjustments		-	-	-	-	-	-	-	-	-	-	-
25	**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

Exhibit No. PA-203, SCH-B3

Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 20__

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent							
	TRANSMISSION PLANT		St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable	New Project
1	350	Land Rights								
2	352	Structures and Improvements	1.86%	1.73%	1.66%	4.17%	1.65%		3.33%	2.21%
3	353	Station Equipment	2.35%	2.34%	2.24%	3.87%	2.26%	2.27%	3.33%	2.56%
4	354	Towers and Fixtures	2.31%	2.20%	2.14%	4.67%	2.13%	2.15%		2.60%
5	355	Poles and Fixtures	2.64%	2.59%	2.59%		2.57%	2.62%		2.60%
6	356	Overhead Conductor and Devices	2.23%	2.23%	2.14%	4.02%	2.13%	2.16%		2.49%
7	357	Underground Conduit	1.44%					1.40%	3.33%	1.42%
8	358	Underground Conductor and Devices	2.34%					2.27%	3.33%	2.31%
9	359	Roads and Trails	1.57%	1.19%	1.21%	3.41%	0.98%	0.99%		1.56%
	GENERAL PLANT									
10	390	Structures & Improvements	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%	3.45%
11	391	Office Furniture & Equipment	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%	9.08%
12	392	Transportation Equipment	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%	13.04%
13	393	Stores Equipment	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%	3.15%
14	394	Tools, Shop & Garage Equipment	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%	4.94%
15	395	Laboratory Equipment	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%	4.43%
16	396	Power Operated Equipment	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%	9.33%
17	397	Communication Equipment	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%	6.63%
18	398	Miscellaneous Equipment	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%	5.94%
19		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
20		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
21		20 Year Property	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
	INTANGIBLE PLANT									
22	303	Miscellaneous Intangible Plant								
23		5 Year Property	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
24		7 Year Property	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%	14.29%
25		10 Year Property	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%	10.00%
26		Transmission facility Contributions in Aid of Constructi	Note 1							

Note 1: In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission depreciation rates above will be weighted based on the relative amount of underlying plant booked to the 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 the estimated life of the facility or rights associated with the facility and will not change over the life of a CIAC without subsequent FERC approval.

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

Exhibit No. PA-203, SCH-C1

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

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

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

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

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

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

5/ Average of year-end inventory Materials & Supplies (WP-CA).

6/ CWIP, Regulatory Asset and Abandoned Plant are zero until an amount is authorized by FERC.

Docket Number	Authorized Amount

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE D1
CAPITAL STRUCTURE AND COST OF CAPITAL

Line No.	TITLE	CAPITALIZATION RATIO from WP-DA (1)	COST RATE from WP-DA (2)	WEIGHTED AVERAGE (3)	SOURCE/COMMENTS (4)
1	LONG-TERM DEBT	-	-	-	Col (1) * Col (2)
2	COMMON EQUITY	-	9.15%	-	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	-		-	Col (3); Ln (1) + Ln (2)

Exhibit No. PA-203, SCH-E1

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

SCHEDULE E1
LABOR RATIO

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

Exhibit No. PA-203, SCH-F1

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 20__

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

Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
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 ($)	Incentive Return in basis Points	Incentive Return ($)	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)	(Sum Col. 11 + 13)	(Note F)	Sum Col. 14 + 15
1a	NTAC Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1b		-	-	-	-	-	-	-	-		-	-	-	-	-	-
1c		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1d		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1e		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1f		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1g		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1h		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1i		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1j		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1k		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1l		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1m		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1n		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1o		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
																-
2	Total		-	-		-	-			-	-		-	-	-	-

Note Letter

A Gross Transmission Plant that is included on Schedule B2, line 17, col 5.

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

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

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

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

F Reserved

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

H Requires approval by FERC of incentive return applicable to the specified project(s)

Exhibit No. PA-203, SCH-F2

Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 20__

Line No.	Item	Reference		%	Cost	$ Weighted Cost	$
1	Rate Base	Schedule C1, line 10, Col. 5					-
2	100 Basis Point Incentive Return						
3	Long Term Debt	(Schedule D1, line 1)		-	-	-	
4	Common Stock	(Schedule D1, line 2)	Cost = Schedule E, line 2, Cost plus .01	-	0.1015	-	
5	Total (sum lines 3-4)					-	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)						-
7	Return (Schedule C1, line 10, Col. 7)						-
8	Incremental Return for 100 basis point increase in ROE		(Line 6 less line 7)				-
9	Net Transmission Plant		(Schedule C1, line 1, col. (1)				-
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base		(Line 8 / line 9)				-

Notes:

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

Exhibit No. PA-203, SCH-F3

Schedule F3
Project True-Up
Incentives
YEAR ENDING DECEMBER 31, 20__

($)

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

Notes:
1) For all projects and NTAC ATRR, the Actual Revenues Received are the actual revenues NYPA receives from the NYISO in that calendar year. If NYISO does not break out the revenues per project, the Actual Revenues Received will be allocated pro rata to each project based on their Actual Net Revenue Requirement in col (e).
2) Schedule F1, Page 2 of 2, col (16).

Exhibit No. PA-203, SCH-F3

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

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

Exhibit No. PA-203, WP-AA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AA
Operation and Maintenance Summary

(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Amount ($)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1	555 - OPSE-Purchased Power	-	-	-	-	-
2	501 - Steam Product-Fuel	-	-	-	-	-
3	565 - Trans-Xmsn Elect Oth		-	-	-	-
4	506 - SP-Misc Steam Power	-	-	-	-	
5	535 - HP-Oper Supvr&Engrg	-	-	-	-	
6	537 - HP-Hydraulic Expense	-	-	-	-	
7	538 - HP-Electric Expenses	-	-	-	-	
8	539 - HP-Misc Hyd Pwr Gen	-	-	-	-	
9	546 - OP-Oper Supvr&Engrg	-	-	-	-	
10	548 - OP-Generation Expens	-	-	-	-	
11	549 - OP-Misc Oth Pwr Gen	-	-	-	-	
12	560 - Trans-Oper Supvr&Eng	-	-	-	-	
13	561 - Trans-Load Dispatcng	-	-	-	-	
14	562 - Trans-Station Expens	-	-	-	-	
15	566 - Trans-Misc Xmsn Exp	-	-	-	-	
16	905 - Misc. Customer Accts. Exps	-	-	-	-	
17	Contribution to New York State			-	-	
18	916 - Misc. Sales Expense	-	-	-	-	
19	920 - Misc. Admin & Gen'l Salaries	-	-	-	-	
20	921 - Misc. Office Supp & Exps	-	-	-	-	
21	922 - Administrative Expenses Transferred	-	-	-	-	
22	923 - Outside Services Employed	-	-	-	-	
23	924 - A&G-Property Insurance	-	-	-	-	
24	925 - A&G-Injuries & Damages Insurance	-	-	-	-	
25	926 - A&G-Employee Pension & Benefits	-	-	-	-	
26	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	-	-	
27	928 - A&G-Regulatory Commission Expense	-	-	-	-	
28	930 - Obsolete/Excess Inv	-	-	-	-	
29	930.1-A&G-General Advertising Expense	-	-	-	-	
30	930.2-A&G-Miscellaneous & General Expense	-	-	-	-	
31	930.5-R & D Expense	-	-	-	-	
32	931 - Rents	-	-	-	-	Operations
33	935 - A&G-Maintenance of General Plant	-	-	-	-	-
34	545 - HP-Maint Misc Hyd Pl	-	-	-	-	
35	512 - SP-Maint Boiler Plt	-	-	-	-	
36	514 - SP-Maint Misc Stm Pl	-	-	-	-	
37	541 - HP-Maint Supvn&Engrg	-	-	-	-	
38	542 - HP-Maint of Struct	-	-	-	-	
39	543 - HP-Maint Res Dam&Wtr	-	-	-	-	
40	544 - HP-Maint Elect Plant	-	-	-	-	
41	551 - OP-Maint Supvn & Eng	-	-	-	-	
42	552 - OP-Maint of Struct	-	-	-	-	
43	553 - OP-Maint Gen & Elect	-	-	-	-	
44	554 - OP-Maint Oth Pwr Prd	-	-	-	-	
45	568 - Trans-Maint Sup & En	-	-	-	-	
46	569 - Trans-Maint Struct	-	-	-	-	
47	570 - Trans-Maint St Equip	-	-	-	-	
48	571 - Trans-Maint Ovhd Lns	-	-	-	-	
49	572 - Trans-Maint Ungrd Ln	-	-	-	-	Maintenance
50	573 - Trans-Maint Misc Xmn	-	-	-	-	-
51	403 - Depreciation Expense	-	-	-	-	-
52	TOTALS	-	-	-	-	-

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AB
Operation and Maintenance Detail

FERC by accounts and profit center

		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	0100/161	0100/165
FERC G/L Accounts		Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st &Grand (Kent)	Pouch Terminal	Brentwood	500MW Combined Cycle
NYPA/940300	403 - Depreciation Expense																			
NYPA/950100	501 - Steam Product-Fuel																			
NYPA/950600	506 - SP-Misc Steam Power																			
NYPA/951200	512 - SP-Maint Boiler Plt																			
NYPA/951400	514 - SP-Maint Misc Stm Pl																			
NYPA/953500	535 - HP-Oper Supvr&Engrg																			
NYPA/953700	537 - HP-Hydraulic Expense																			
NYPA/953800	538 - HP-Electric Expenses																			
NYPA/953900	539 - HP-Misc Hyd Pwr Gen																			
NYPA/954100	541 - HP-Maint Supvn&Engrg																			
NYPA/954200	542 - HP-Maint of Struct																			
NYPA/954300	543 - HP-Maint Res Dam&Wtr																			
NYPA/954400	544 - HP-Maint Elect Plant																			
NYPA/954500	545 - HP-Maint Misc Hyd Pl																			
NYPA/954600	546 - OP-Oper Supvr&Engrg																			
NYPA/954800	548 - OP-Generation Expens																			
NYPA/954900	549 - OP-Misc Oth Pwr Gen																			
NYPA/955100	551 - OP-Maint Supvn & Eng																			
NYPA/955200	552 - OP-Maint of Struct																			
NYPA/955300	553 - OP-Maint Gen & Elect																			
NYPA/955400	554 - OP-Maint Oth Pwr Prd																			
NYPA/955500	555 - OPSE-Purchased Power																			
NYPA/956000	560 - Trans-Oper Supvr&Eng																			
NYPA/956100	561 - Trans-Load Dispatcng																			
NYPA/956200	562 - Trans-Station Expens																			
NYPA/956500	565 - Trans-Xmsn Elect Oth																			
NYPA/956600	566 - Trans-Misc Xmsn Exp																			
NYPA/956800	568 - Trans-Maint Sup & En																			
NYPA/956900	569 - Trans-Maint Struct																			
NYPA/957000	570 - Trans-Maint St Equip																			
NYPA/957100	571 - Trans-Maint Ovhd Lns																			
NYPA/957200	572 - Trans-Maint Ungrd Ln																			
NYPA/957300	573 - Trans-Maint Misc Xmn																			
	905 - Misc. Customer Accts. Exps																			
	916 - Misc. Sales Expense																			
	920 - Misc. Admin & Gen'l Salaries																			
	921 - Misc. Office Supp & Exps																			
NYPA/920000	922 - Administrative Expenses Transferred																			
	923 - Outside Services Employed																			
NYPA/992400	924 - A&G-Property Insurance																			
	925 - A&G-Injuries & Damages Insurance																			
NYPA/992600	926 - A&G-Employee Pension & Benefits(PBOP)																			
	926 - A&G-Employee Pension & Benefits																			
NYPA/992800	928 - A&G-Regulatory Commission Expense																			
NYPA/993000	930 - Obsolete/Excess Inv																			
	931 - Rents																			
NYPA/920030	930.5-R & D Expense																			
	930.1-A&G-General Advertising Expense																			
NYPA/993020	930.2-A&G-Miscellaneous & General Expense																			
NYPA/993500	935 - A&G-Maintenance of General Plant																			
NYPA/9 56900																				
	Contribution to New York State																			
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

FERC by accounts and profit cent

		0100/205	0100/210	0100/215	0100/220	0100/225	0100/230	0100/235	0100/240	0100/245	0100/255	0100/305	0100/310	0100/320	0100/321	0100/410	0100/600	**Overall Result**
FERC G/L Accounts		BG Trans	JAF Trans	IP3/Pol Trans	Marcy/Clark Trans	Marcy South Trans	Niagara Trans	Sound Cable	ST Law Trans	765 KV Trans	HTP Trans	DSM	Headquarters	Power for Jobs	Recharge NY	JAF	SENY	
NYPA/940300	403 - Depreciation Expense																	-
NYPA/950100	501 - Steam Product-Fuel																	-
NYPA/950600	506 - SP-Misc Steam Power																	-
NYPA/951200	512 - SP-Maint Boiler Plt																	-
NYPA/951400	514 - SP-Maint Misc Stm Pl																	-
NYPA/953500	535 - HP-Oper Supvr&Engrg																	-
NYPA/953700	537 - HP-Hydraulic Expense																	-
NYPA/953800	538 - HP-Electric Expenses																	-
NYPA/953900	539 - HP-Misc Hyd Pwr Gen																	-
NYPA/954100	541 - HP-Maint Supvn&Engrg																	-
NYPA/954200	542 - HP-Maint of Struct																	-
NYPA/954300	543 - HP-Maint Res Dam&Wtr																	-
NYPA/954400	544 - HP-Maint Elect Plant																	-
NYPA/954500	545 - HP-Maint Misc Hyd Pl																	-
NYPA/954600	546 - OP-Oper Supvr&Engrg																	-
NYPA/954800	548 - OP-Generation Expens																	-
NYPA/954900	549 - OP-Misc Oth Pwr Gen																	-
NYPA/955100	551 - OP-Maint Supvn & Eng																	-
NYPA/955200	552 - OP-Maint of Struct																	-
NYPA/955300	553 - OP-Maint Gen & Elect																	-
NYPA/955400	554 - OP-Maint Oth Pwr Prd																	-
NYPA/955500	555 - OPSE-Purchased Power																	-
NYPA/956000	560 - Trans-Oper Supvr&Eng																	-
NYPA/956100	561 - Trans-Load Dispatcng																	-
NYPA/956200	562 - Trans-Station Expens																	-
NYPA/956500	565 - Trans-Xmsn Elect Oth																	-
NYPA/956600	566 - Trans-Misc Xmsn Exp																	-
NYPA/956800	568 - Trans-Maint Sup & En																	-
NYPA/956900	569 - Trans-Maint Struct																	-
NYPA/957000	570 - Trans-Maint St Equip																	-
NYPA/957100	571 - Trans-Maint Ovhd Lns																	-
NYPA/957200	572 - Trans-Maint Ungrd Ln																	-
NYPA/957300	573 - Trans-Maint Misc Xmn																	-
	905 - Misc. Customer Accts. Exps																	-
	916 - Misc. Sales Expense																	-
	920 - Misc. Admin & Gen'l Salaries																	-
	921 - Misc. Office Supp & Exps																	-
NYPA/920000	922 - Administrative Expenses Transferred																	-
	923 - Outside Services Employed																	-
NYPA/992400	924 - A&G-Property Insurance																	-
	925 - A&G-Injuries & Damages Insurance																	-
NYPA/992600	926 - A&G-Employee Pension & Benefits(PBOP)																	-
	926 - A&G-Employee Pension & Benefits																	-
NYPA/992800	928 - A&G-Regulatory Commission Expense																	-
NYPA/993000	930 - Obsolete/Excess Inv																	-
	931 - Rents																	-
NYPA/920030	930.5-R & D Expense																	-
	930.1-A&G-General Advertising Expense																	-
NYPA/993020	930.2-A&G-Miscellaneous & General Expense																	-
NYPA/993500	935 - A&G-Maintenance of General Plant																	-
NYPA/9 56900																		-
	Contribution to New York State												-					-
Overall Result		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit No. PA-203, WP-AC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AC
STEP-UP TRANSFORMERS O&M ALLOCATOR

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

Exhibit No. PA-203, WP-AD

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AD
FACTS O&M ALLOCATOR

Line No.		Amount ($) (1)	Ratio (2)	Notes
1	Avg. Transmission Plant in Service	-		Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	-		From WP-BE, Col 1
3	**Ratio**		**-**	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	-		Sch A1: Col 4, Ln 12
5	**Reclassified FACTS Transmission Plant**	**-**		Subtract Col 1, Ln 4 * Col 2, Ln 3

Exhibit No. PA-203, WP-AE

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME

Line No.	Posting Date	Account	Income Amount ($)
1			-
2			-
3			-
4			-
5			-
6			-
7			-
8			-
9			-
10			-
11			-
12			-
13			-
14			**-**

Exhibit No. PA-203, WP-AF

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AF
POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)

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

This work paper includes total NYPA PBOP which is allocated to transmission by labor ratio as shown on sche

Exhibit No. PA-203, WP-AG

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AG
PROPERTY INSURANCE ALLOCATION

Line No.	Site	Amount ($) (1)	Ratio (2)	Allocated Insurance Expense - Transmission ($) (3)	Notes (4)
1	105 - Blenheim-Gilboa	-			
2	110 - St. Lawrence	-			
3	115 - Niagara	-			
4	310 - Headquarters	-			
5	**Subtotal (Gross Transmission Plant Ratio)**	**-**	-	**-**	Allocated based on transmission gross plant ratio from Work Paper AI
6	220 - Marcy /Clark Trans	-			
7	235 - Sound Cable	-			
8	**Subtotal (Full Transmission)**	**-**	-	**-**	
9	**Grand Total**			**-**	

Exhibit No. PA-203, WP-AH

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AH
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

Line No.	Site	Amount ($) (1)	Ratio (%) (2)	Allocated Injury/Damage Insurance Expense - Transmission ($) (3)	Notes (4)
1	105 - Blenheim-Gilboa	-			
2	110 - St. Lawrence	-			
3	115 - Niagara	-			
4	310 - Headquarters	-			
5	**Subtotal**	**-**	-	**-**	Allocated based on transmission labor ratio from Schedule E1
6	220 - Marcy /Clark Trans	-	-	**-**	
7	**Grand Total**			**-**	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR

		20__ Amount ($)	20__ [prev. yr.] Amount ($)	Average	Gross Plant in Service Ratio
		(1)	(2)	(3)	(4)
A)	**PRODUCTION**	-	-	-	**-**
B)	**TRANSMISSION (353 Station Equip.)**	-	-	-	**-**
	TOTAL	**-**	**-**	**-**	**-**

Exhibit No. PA-203, WP-BA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

Included General & Transmission Plant - Depreciation 20__

Site	FERC Acct #	Item	Depreciation ($)
Included General Plant			
BLENHEIM - GILBOA	390	Structures & Improvements	-
HEADQUARTERS	390	Structures & Improvements	-
MARCY-SOUTH	390	Structures & Improvements	-
MASSENA - MARCY (Clark)	390	Structures & Improvements	-
NIAGARA	390	Structures & Improvements	-
St. LAWRENCE / FDR	390	Structures & Improvements	-
	390	**Subtotal General - Structures & Improvements**	-
BLENHEIM - GILBOA	391	Office Furniture & Equipment	-
HEADQUARTERS	391	Office Furniture & Equipment	-
MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	-
NIAGARA	391	Office Furniture & Equipment	-
St. LAWRENCE / FDR	391	Office Furniture & Equipment	-
	391	**Subtotal General - Office Furniture & Equipment**	-
BLENHEIM - GILBOA	392	Transportation Equipment	-
HEADQUARTERS	392	Transportation Equipment	-
MASSENA - MARCY (Clark)	392	Transportation Equipment	-
NIAGARA	392	Transportation Equipment	-
St. LAWRENCE / FDR	392	Transportation Equipment	-
	392	**Subtotal General - Transportation Equipment**	-
BLENHEIM - GILBOA	393	Stores Equipment	-
MASSENA - MARCY (Clark)	393	Stores Equipment	-
NIAGARA	393	Stores Equipment	-
St. LAWRENCE / FDR	393	Stores Equipment	-
	393	**Subtotal General - Stores Equipment**	-
BLENHEIM - GILBOA	394	Tools, Shop & Garage Equipment	-
HEADQUARTERS	394	Tools, Shop & Garage Equipment	-
MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	-
NIAGARA	394	Tools, Shop & Garage Equipment	-
St. LAWRENCE / FDR	394	Tools, Shop & Garage Equipment	-
	394	**Subtotal General - Tools, Shop & Garage Equipment**	-
BLENHEIM - GILBOA	395	Laboratory Equipment	-
HEADQUARTERS	395	Laboratory Equipment	-
MASSENA - MARCY (Clark)	395	Laboratory Equipment	-
NIAGARA	395	Laboratory Equipment	-
St. LAWRENCE / FDR	395	Laboratory Equipment	-
	395	**Subtotal General - Laboratory Equipment**	-
BLENHEIM - GILBOA	396	Power Operated Equipment	-
MARCY-SOUTH	396	Power Operated Equipment	-
MASSENA - MARCY (Clark)	396	Power Operated Equipment	-
NIAGARA	396	Power Operated Equipment	-
St. LAWRENCE / FDR	396	Power Operated Equipment	-
	396	**Subtotal General - Power Operated Equipment**	-
BLENHEIM - GILBOA	397	Communication Equipment	-
HEADQUARTERS	397	Communication Equipment	-
LONG ISLAND SOUND CABLE	397	Communication Equipment	-
MARCY-SOUTH	397	Communication Equipment	-
MASSENA - MARCY (Clark)	397	Communication Equipment	-
NIAGARA	397	Communication Equipment	-
St. LAWRENCE / FDR	397	Communication Equipment	-
	397	**Subtotal General - Communication Equipment**	-
BLENHEIM - GILBOA	398	Miscellaneous Equipment	-
HEADQUARTERS	398	Miscellaneous Equipment	-
MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	-
NIAGARA	398	Miscellaneous Equipment	-
St. LAWRENCE / FDR	398	Miscellaneous Equipment	-
	398	**Subtotal General - Miscellaneous Equipment**	-
BLENHEIM - GILBOA	399	Other Tangible Property	-
NIAGARA	399	Other Tangible Property	-
St. LAWRENCE / FDR	399	Other Tangible Property	-
	399	**Subtotal General - Other Tangible Property**	-
Total Included General Plant			-

Exhibit No. PA-203, WP-BA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

Included General & Transmission Plant - Depreciation 20__

Site	FERC Acct #	Item	Depreciation ($)
Included Transmission Plant			
BLENHEIM - GILBOA	352	Structures & Improvements	-
J. A. FITZPATRICK	352	Structures & Improvements	-
LONG ISLAND SOUND CABLE	352	Structures & Improvements	-
MARCY-SOUTH	352	Structures & Improvements	-
MASSENA - MARCY (Clark)	352	Structures & Improvements	-
NIAGARA	352	Structures & Improvements	-
St. LAWRENCE / FDR	352	Structures & Improvements	-
	352	**Subtotal Transmission - Structures & Improvements**	-
BLENHEIM - GILBOA	353	Station Equipment	-
J. A. FITZPATRICK	353	Station Equipment	-
LONG ISLAND SOUND CABLE	353	Station Equipment	-
MARCY-SOUTH	353	Station Equipment	-
MASSENA - MARCY (Clark)	353	Station Equipment	-
MASSENA - MARCY (Clark)	353	Station Equipment - Windfarm Assets acq. 12-1-11	-
NIAGARA	353	Station Equipment	-
St. LAWRENCE / FDR	353	Station Equipment	-
	353	**Subtotal Transmission - Station Equipment**	-
BLENHEIM - GILBOA	354	Towers & Fixtures	-
J. A. FITZPATRICK	354	Towers & Fixtures	-
MARCY-SOUTH	354	Towers & Fixtures	-
MASSENA - MARCY (Clark)	354	Towers & Fixtures	-
NIAGARA	354	Towers & Fixtures	-
St. LAWRENCE / FDR	354	Towers & Fixtures	-
	354	**Subtotal Transmission - Towers & Fixtures**	-
BLENHEIM - GILBOA	355	Poles & Fixtures	-
MARCY-SOUTH	355	Poles & Fixtures	-
MASSENA - MARCY (Clark)	355	Poles & Fixtures	-
NIAGARA	355	Poles & Fixtures	-
St. LAWRENCE / FDR	355	Poles & Fixtures	-
	355	**Subtotal Transmission - Poles & Fixtures**	-
BLENHEIM - GILBOA	356	Overhead Conductors & Devices	-
J. A. FITZPATRICK	356	Overhead Conductors & Devices	-
MARCY-SOUTH	356	Overhead Conductors & Devices	-
MASSENA - MARCY (Clark)	356	Overhead Conductors & Devices	-
NIAGARA	356	Overhead Conductors & Devices	-
St. LAWRENCE / FDR	356	Overhead Conductors & Devices	-
	356	**Subtotal Transmission - Overhead Conductors & Device**	-
LONG ISLAND SOUND CABLE	357	Underground Conduit	-
MARCY-SOUTH	357	Underground Conduit	-
St. LAWRENCE / FDR	357	Underground Conduit	-
	357	**Subtotal Transmission - Underground Conduit**	-
LONG ISLAND SOUND CABLE	358	Underground Conductors & Devices	-
MARCY-SOUTH	358	Underground Conductors & Devices	-
St. LAWRENCE / FDR	358	Underground Conductors & Devices	-
	358	**Subtotal Transmission - Underground Conductors & De**	-
BLENHEIM - GILBOA	359	Roads & Trails	-
J. A. FITZPATRICK	359	Roads & Trails	-
MARCY-SOUTH	359	Roads & Trails	-
MASSENA - MARCY (Clark)	359	Roads & Trails	-
NIAGARA	359	Roads & Trails	-
St. LAWRENCE / FDR	359	Roads & Trails	-
	359	**Subtotal Transmission - Roads & Trails**	-
Total Included Transmission Plant			-

Exhibit No. PA-203, WP-BB

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BB
20__-20__ EXCLUDED PLANT IN SERVICE

		20__				20__ [prev. yr.]			
		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
EXCLUDED TRANSMISSION									
353	**Station Equip - Transmission (500MW)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
350	Land & Land Rights	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-
354	Towers & Fixtures	-	-	-	-	-	-	-	-
355	Poles & Fixtures	-	-	-	-	-	-	-	-
356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
357	Underground Conduit	-	-	-	-	-	-	-	-
358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
359	Roads & Trails	-	-	-	-	-	-	-	-
SUBTOTAL Astoria 2 (AE-II) Substation		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
SUBTOTAL Small Hydro		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
353	**Station Equip - Transmission (Flynn)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
350	Land & Land Rights	-	-	-	-	-	-	-	-
352	Structures & Improvements	-	-	-	-	-	-	-	-
353	Station Equipment	-	-	-	-	-	-	-	-
357	Underground Conduit	-	-	-	-	-	-	-	-
358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
SUBTOTAL Poletti		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
353	Station Equip - Transmission	-	-	-	-	-	-	-	-
SUBTOTAL SCPP		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXCLUDED TRANSMISSION		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Exhibit No. PA-203, WP-BB

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BB
20__-20__ EXCLUDED PLANT IN SERVICE

		20__				20__ [prev. yr.]			
		Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
EXCLUDED GENERAL									
391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-
396	Power Oper Eqp-500MW	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
SUBTOTAL 500Mw CC		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
389	Land & Land Rights	-	-	-	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-	-	-	-
SUBTOTAL Small Hydro		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
SUBTOTAL Flynn		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
389	Land & Land Rights	-	-	-	-	-	-	-	-
390	Structures & Improvements	-	-	-	-	-	-	-	-
391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
392	Transportation Equipment	-	-	-	-	-	-	-	-
393	Stores Equipment	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
395	Laboratory Equipment	-	-	-	-	-	-	-	-
396	Power Operated Equipment	-	-	-	-	-	-	-	-
397	Communication Equipment	-	-	-	-	-	-	-	-
398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
399	Other Tangible Property	-	-	-	-	-	-	-	-
SUBTOTAL Poletti		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BB
20__-20__ EXCLUDED PLANT IN SERVICE

	20__				20__ [prev. yr.]			
	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
396 Power Operated Equipment	-	-	-	-	-	-	-	-
398 Miscellaneous Equipment	-	-	-	-	-	-	-	-
SUBTOTAL SCPP	-	-	-	-	-	-	-	-
TOTAL EXCLUDED GENERAL	-	-	-	-	-	-	-	-

Exhibit No. PA-203, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
			Capital assets, not being depreciated:								
			Land								
Transmission	**BLENHEIM - GILBOA**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**LONG ISLAND SOUND CABLE**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	350	Land & Land Rights	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**HEADQUARTERS**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**MASSENA - MARCY (Clark)**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**NIAGARA**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**St. LAWRENCE / FDR**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**Jarvis**	389	Land & Land Rights	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	389	Land & Land Rights	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	350	Land & Land Rights				-		-		
Transmission	**POLETTI (Astoria)**	350	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	340	Land & Land Rights						-		
Production	**ASHOKAN / KENSICO**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**BRENTWOOD (Long Island)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**Crescent**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**FLYNN (Holtsville)**	340	Land & Land Rights	-	-	-	-	-		-	-
Production	**GOWANUS (Brooklyn)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**HARLEM RIVER YARDS (Bronx)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**HELLGATE (Bronx)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**Jarvis**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**Kensico**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**KENT (Brooklyn)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**NIAGARA**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**POLETTI (Astoria)**	310	Land & Land Rights	-	-	-	-	-	-	-	-

Exhibit No. PA-203, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Production	**POUCH TERMINAL (Richmond)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	330	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	340	Land & Land Rights	-	-	-	-	-	-	-	-
Production	**Vischer Ferry**	330	Land & Land Rights	-	-	-	-	-	-	-	-
			Land Total	-	-	-	-	-	-	-	-
			Construction in progress								
	Adjustments		**CWIP**			-				-	
			Construction in progress Total	-	-	-	-	-	-	-	-
			Total capital assets not being depreciated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			Capital assets, being depreciated:								
			Production - Hydro								
Production	**ASHOKAN / KENSICO**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	331	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**BLENHEIM - GILBOA**	336	Roads, Railroads & Bridges	-	-	-	-	-	-	-	-
Production	**Crescent**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**Crescent**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**Crescent**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**Crescent**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**Jarvis**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**Jarvis**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**Jarvis**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**Jarvis**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-

Exhibit No. PA-203, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Production	**Kensico**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**NIAGARA**	331	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**NIAGARA**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**NIAGARA**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**NIAGARA**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**NIAGARA**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**NIAGARA**	336	Roads, Railroads & Bridges	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	331	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**St. LAWRENCE / FDR**	336	Roads, Railroads & Bridges	-	-	-	-	-	-	-	-
Production	**Vischer Ferry**	332	Reservoirs, Dams, Waterways	-	-	-	-	-	-	-	-
Production	**Vischer Ferry**	333	Waterwheels, Turbines, Generators	-	-	-	-	-	-	-	-
Production	**Vischer Ferry**	334	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**Vischer Ferry**	335	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
	Adjustments		**Cost of Removal Deprec to Reg Assets (Prod)**								
			Production - Hydro Total	-	-	-	-	-	-	-	-
			Production - Gas turbine/combined cycle								
Production	**500mW C - C at Astoria**	312	Boiler Plant Equipment	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	314	TurboGenerator Units	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	316	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	344	Generators	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**500mW C - C at Astoria**	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**BRENTWOOD (Long Island)**	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**BRENTWOOD (Long Island)**	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	**BRENTWOOD (Long Island)**	344	Generators	-	-	-	-	-	-	-	-
Production	**BRENTWOOD (Long Island)**	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-

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YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Production	BRENTWOOD (Long Island)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	FLYNN (Holtsville)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	FLYNN (Holtsville)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	FLYNN (Holtsville)	344	Generators	-	-	-	-	-	-	-	-
Production	FLYNN (Holtsville)	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	FLYNN (Holtsville)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	GOWANUS (Brooklyn)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	GOWANUS (Brooklyn)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	GOWANUS (Brooklyn)	344	Generators	-	-	-	-	-	-	-	-
Production	GOWANUS (Brooklyn)	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	GOWANUS (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	344	Generators	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	HARLEM RIVER YARDS (Bronx)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	344	Generators	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	HELLGATE (Bronx)	346	Misc Power Plant Equipment								
Production	KENT (Brooklyn)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	344	Generators	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	KENT (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	311	Structures & Improvements	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	312	Boiler Plant Equipment	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	314	TurboGenerator Units	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	315	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	POLETTI (Astoria)	316	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	POUCH TERMINAL (Richmond)	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	POUCH TERMINAL (Richmond)	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	POUCH TERMINAL (Richmond)	344	Generators	-	-	-	-	-	-	-	-

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YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Production	**POUCH TERMINAL (Richmond)**	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**POUCH TERMINAL (Richmond)**	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	341	Structures & Improvements	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	342	FuelHolders, Producers, Accessory	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	344	Generators	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	345	Accessory Electric Equipment	-	-	-	-	-	-	-	-
Production	**VERNON BOULEVARD (Queens)**	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
	Astoria 2 (AE-II) Substation		**Capital Lease Asset (Manual)**	-	-	-	-	-	-	-	-
	Adjustments		**Impairment (Prod)**	-	-	-	-	-	-	-	-
			Production - Gas turbine/combined cycle Total	-	-	-	-	-	-	-	-
			Transmission								
Transmission	**BLENHEIM - GILBOA**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**BLENHEIM - GILBOA**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**BLENHEIM - GILBOA**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**BLENHEIM - GILBOA**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**BLENHEIM - GILBOA**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**BLENHEIM - GILBOA**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**J. A. FITZPATRICK**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**LONG ISLAND SOUND CABLE**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**LONG ISLAND SOUND CABLE**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**LONG ISLAND SOUND CABLE**	357	Underground Conduit	-	-	-	-	-	-	-	-
Transmission	**LONG ISLAND SOUND CABLE**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-

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WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Transmission	**MARCY-SOUTH**	357	Underground Conduit	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**MARCY-SOUTH**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	350	Land & Land Rights - Pathnode Substation W	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	353	Station Equipment - Windfarm Assets acq. 12	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**MASSENA - MARCY (Clark)**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	353	Station Equipment								
Transmission	**NIAGARA**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**NIAGARA**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	357	Underground Conduit	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**St. LAWRENCE / FDR**	359	Roads & Trails	-	-	-	-	-	-	-	-
Transmission	**500mW C - C at Astoria**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	354	Towers & Fixtures	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	355	Poles & Fixtures	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	356	Overhead Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	357	Underground Conduit	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**Astoria 2 (AE-II) Substation**	359	Roads & Trails	-	-	-	-	-	-	-	-

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TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
Transmission	**BRENTWOOD (Long Island)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**Crescent**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	FLYNN (Holtsville)	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**GOWANUS (Brooklyn)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**HARLEM RIVER YARDS (Bronx)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**HELLGATE (Bronx)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**Jarvis**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**KENT (Brooklyn)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**POLETTI (Astoria)**	352	Structures & Improvements	-	-	-	-	-	-	-	-
Transmission	**POLETTI (Astoria)**	353	Station Equipment	-	-	-	-	-	-	-	-
Transmission	**POLETTI (Astoria)**	357	Underground Conduit	-	-	-	-	-	-	-	-
Transmission	**POLETTI (Astoria)**	358	Underground Conductors & Devices	-	-	-	-	-	-	-	-
Transmission	**POUCH TERMINAL (Richmond)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**VERNON BOULEVARD (Queens)**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
Transmission	**Vischer Ferry**	353	Station Equip - Transmission	-	-	-	-	-	-	-	-
	Asset Impairment		**Impairment (Trans)**	-	-	-	-	-	-	-	-
	Reclassification to deferred liability		**Cost of Removal Deprec to Reg Assets (Trans)**								
			Transmission Total	-	-	-	-	-	-	-	-
											-
			General								
General	**BLENHEIM - GILBOA**	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	393	Stores Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	397	Communication Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**BLENHEIM - GILBOA**	399	Other Tangible Property	-	-	-	-	-	-	-	-
General	**HEADQUARTERS**	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	**HEADQUARTERS**	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-

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WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
General	HEADQUARTERS	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	HEADQUARTERS	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	HEADQUARTERS	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	HEADQUARTERS	397	Communication Equipment	-	-	-	-	-	-	-	-
General	HEADQUARTERS	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	LONG ISLAND SOUND CABLE	397	Communication Equipment	-	-	-	-	-	-	-	-
General	MARCY-SOUTH	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	MARCY-SOUTH	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	MARCY-SOUTH	397	Communication Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	393	Stores Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	397	Communication Equipment	-	-	-	-	-	-	-	-
General	MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	NIAGARA	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	392	Transportation Equipment								
General	NIAGARA	393	Stores Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	397	Communication Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	NIAGARA	399	Other Tangible Property	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	393	Stores Equipment	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	St. LAWRENCE / FDR	395	Laboratory Equipment	-	-	-	-	-	-	-	-

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TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
General	**St. LAWRENCE / FDR**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**St. LAWRENCE / FDR**	397	Communication Equipment	-	-	-	-	-	-	-	-
General	**St. LAWRENCE / FDR**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**St. LAWRENCE / FDR**	399	Other Tangible Property	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	392	Transprt.Equip-500MW	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	396	Power Oper Eqp-500MW	-	-	-	-	-	-	-	-
General	**500mW C - C at Astoria**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**BRENTWOOD (Long Island)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	393	Stores Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	395	Laboratory Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	397	Communication Equipment	-	-	-	-	-	-	-	-
General	**FLYNN (Holtsville)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**GOWANUS (Brooklyn)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**GOWANUS (Brooklyn)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**HARLEM RIVER YARDS (Bronx)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**HARLEM RIVER YARDS (Bronx)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**HELLGATE (Bronx)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**HELLGATE (Bronx)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**Jarvis**	399	Other Tangible Property	-	-	-	-	-	-	-	-
General	**KENT (Brooklyn)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**KENT (Brooklyn)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	390	Structures & Improvements	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	391	Office Furniture & Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	392	Transportation Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	393	Stores Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	395	Laboratory Equipment	-	-	-	-	-	-	-	-

Exhibit No. PA-203, WP-BC

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BC
PLANT IN SERVICE DETAIL

				20__				20__ *[prev. yr.]*			
P/T/G	Plant Name	A/C	Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
General	**POLETTI (Astoria)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	397	Communication Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**POLETTI (Astoria)**	399	Other Tangible Property	-	-	-	-	-	-	-	-
General	**POUCH TERMINAL (Richmond)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**POUCH TERMINAL (Richmond)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
General	**VERNON BOULEVARD (Queens)**	396	Power Operated Equipment	-	-	-	-	-	-	-	-
General	**VERNON BOULEVARD (Queens)**	398	Miscellaneous Equipment	-	-	-	-	-	-	-	-
	Adjustments		**Cost of Removal Deprec to Reg Assets (Gen)**		-	-			-	-	
			General Total	-	-	-	-	-	-	-	-
			Total capital assets, being depreciated	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			Net value of all capital assets	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Exhibit No. PA-203, WP-BD

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

Year	Beginning Unamortized Lease Asset/ Obligation ($)	Ending Unamortized Lease/Asset ($)	Capitalized Lease Amortization ($)	Average Unamortized Balance
(1)	(2)	(3)	(4)	(5)
1988	-	-	-	
1989	-	-	-	
1990	-	-	-	
1991	-	-	-	
1992	-	-	-	
1993	-	-	-	
1994	-	-	-	
1995	-	-	-	
1996	-	-	-	
1997	-	-	-	
1998	-	-	-	
1999	-	-	-	
2000	-	-	-	
2001	-	-	-	
2002	-	-	-	
2003	-	-	-	
2004	-	-	-	
2005	-	-	-	
2006	-	-	-	
2007	-	-	-	
2008	-	-	-	
2009	-	-	-	
2010	-	-	-	
2011	-	-	-	
2012	-	-	-	
2013	-	-	-	
2014	-	-	-	-
2015	-	-	-	
2016	-	-	-	
2017	-	-	-	
2018	-	-	-	
2019	-	-	-	
2020	-	-	-	
2021	-	-	-	
2022	-	-	-	
2023	-	-	-	
2024	-	-	-	
2025	-	-	-	
2026	-	-	-	
2027	-	-	-	
2028	-	-	-	
2029	-	-	-	
2030	-	-	-	
2031	-	-	-	
2032	-	-	-	
2033	-	-	-	
2034	-	-	-	
2035	-	-	-	
2036	-	-	-	
2037	-	-	-	
Total		**-**	**-**	

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

			20__				20__ *[prev. yr.]*			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LN	Cap.Date	Asset Description	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service (Net $)	Depreciation Expense ($)
1	6/30/2001	Marcy CSC Building, Electronics, Software, Xfmrs -	-	-	-	-	-	-	-	-
2	6/30/2001	Oakdale (NYSEG) Substation 345kv Capacitor Bank	-	-	-	-	-	-	-	-
3	6/30/2001	Marcy CSC Transformer - 345kv, 200mva	-	-	-	-	-	-	-	-
4	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	-	-	-	-	-	-	-	-
5	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	-	-	-	-	-	-	-	-
6	6/30/2001	Marcy CSC Disconnect Switches (Five) - 362kv	-	-	-	-	-	-	-	-
7	6/30/2001	Marcy CSC 3000 Bay w/Equipment	-	-	-	-	-	-	-	-
8	6/30/2001	Marcy CSC Relay/Protection/Control Equipment	-	-	-	-	-	-	-	-
9	7/1/2002	Edic (NMPC) Substation 345kv Capacitor Bank	-	-	-	-	-	-	-	-
10	1/1/2002	Circuit Breaker Monitoring System	-	-	-	-	-	-	-	-
11	1/1/2002	Remote Terminal Units	-	-	-	-	-	-	-	-
12	1/1/2004	Marcy CSC Transformer - 345kv, 100mva	-	-	-	-	-	-	-	-
13	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	-	-	-	-	-	-	-	-
14	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	-	-	-	-	-	-	-	-
15	1/1/2004	CSC Potential Xfmrs, 345kV, SF6 Gas (Fourteen)	-	-	-	-	-	-	-	-
16	1/1/2004	CSC Current Xfmrs, 362kV, SF6 Gas (Seven)	-	-	-	-	-	-	-	-
17	1/1/2004	Marcy CSC Disconnect Switches, 345kV (Eleven)	-	-	-	-	-	-	-	-
18	1/1/2004	CSC Motor Oper Disconnect Switches, 38kV (Four)	-	-	-	-	-	-	-	-
19	1/1/2004	Marcy CSC Gas Circuit Breaker - 35kVA, SF6 (Two)	-	-	-	-	-	-	-	-
20	1/1/2004	Marcy CSC Power & Control Cable	-	-	-	-	-	-	-	-
21	1/1/2004	Marcy CSC Surge Arresters	-	-	-	-	-	-	-	-
22	1/1/2005	CEC Circuit Switcher Upgrade	-	-	-	-	-	-	-	-
23	12/1/2007	Remote Terminal Units CMC-MAD-11-AAAQ	-	-	-	-	-	-	-	-
24		**Total Plant**	-	-	-	-	-	-	-	-
25		**Year-Over-Year Accumulated Depreciation**		-						

Exhibit No. PA-203, WP-BF

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT

		20__				20__ *[prev. yr.]*			
	Asset No.	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant (Net $)	Depreciation Expense ($)
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-		-	-	-	
		-	-	-		-	-	-	
		-	-	-		-	-	-	
		-	-	-		-	-	-	
Grand Total		-	-	-	-	-	-	-	-
Adjusted Grand Total (Excludes 500MW C - C at Astoria)		-	-		-	-	-		-

Exhibit No. PA-203, WP-BG

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES

	20__				20__ *[prev. yr.]*			
NIAGARA	**Plant in Service ($)**	**Accumulated Depreciation ($)**	**Plant in Service (Net $)**	**Depreciation Expense ($)**	**Plant in Service ($)**	**Accumulated Depreciation ($)**	**Plant in Service (Net $)**	**Depreciation Expense ($)**
	(1)	**(2)**	**(3)**	**(4)**	**(5)**	**(6)**	**(7)**	**(8)**
Relicensing Costs	-	-	-	-	-	-	-	-
Niagara Relicense Compliance & Implement Costs	-	-	-	-	-	-	-	-
Niagara Relicense Other Payments '07	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
ST. LAWRENCE								
Relicensing Costs	-	-	-	-	-	-	-	-
STL Relicensing Re: Fish Enhancement	-	-	-	-	-	-	-	-
ST. Lawrence Relicensing Re: Community Enhance Fun	-	-	-	-	-	-	-	-
STL Relicensing Re: Habitat Improvement Funds	-	-	-	-	-	-	-	-
ST. Lawrence Relicensing Re: Local Recreation Fac	-	-	-	-	-	-	-	-
STL Relicense Re: Seaway Equity Corp.	-	-	-	-	-	-	-	-
STL. Relicensing-WHWMA Improvement Proj	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total Expenses	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Exhibit No. PA-203, WP-BH

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BH
ASSET IMPAIRMENT

Posting Date	Cost Center	Account	Impairment Amount ($)	Facility
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	

Total Impairment - Production	-
Total Impairment - Transmission	-
Total Impairment - General Plant	-

Exhibit No. PA-203, WP-BI

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER BI
COST OF REMOVAL

Cost of Removal to Regulatory Assets - Depreciation:

	20__	**20__** *[prev. yr.]*
	Amount ($)	**Amount ($)**
Production	-	-
Transmission	-	-
General	-	-
Total	**-**	**-**

Exhibit No. PA-203, WP-CA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER CA
MATERIALS AND SUPPLIES

NYPA Acct #	Facility	Total M&S Inventory ($) 12/31/20__	Total M&S Inventory ($) 12/31/20__ *[prev. yr.*	Avg. M&S Inventory 20__-__	Transmission Allocator	Allocated M&S ($)
1100	NIA	-	-			
1200	STL	-	-			
3100	POL	-	-			
3200	Flynn	-	-			
1300	B/G	-	-			
3300	500MW	-	-			
2100	CEC	-	-			
	Facility Subtotal	-	-			
Reserve for Degraded Materials		-	-			
Reserve for Excess and Obsolete Inventory		-	-			
	Reserves Subtotal	-	-			
	Total	**-**	**-**	**-**	**-**	**-**

Exhibit No. PA-203, WP-CB

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE

Date	Property Insurance ($)	Other Prepayments ($)
12/31/20__ *[prev. yr.]*	-	-
12/31/20__	-	-
Beginning/End of Year Average	**-**	**-**

Exhibit No. PA-203, WP-DA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER DA
WEIGHTED COST OF CAPITAL

	Component	Amount ($)		Actual Share	Equity Cap	Applied Share		Cost Rate		Weighted Cost
1	Long-Term Debt	-		-	-	-		-	2/	-
2	Preferred Stock	-		-	-	-		-	3/	-
3	Common Equity	-	1/	-	-	-	4/	9.15%	5/	-
4	Total	-		-	-	-				-

Notes

1/:

5	Total Proprietary Capital	-	Workpaper WP-DB
6	less Preferred		Workpaper WP-DB
7	less Acct. 216.1		Workpaper WP-DB
8	Common Equity	-	

2/:

9	Long Term Interest Paid	-	Workpaper WP-DB
10	Long Term Debt	-	Workpaper WP-DB
11	LTD Cost Rate	-	

3/:

12	Preferred Dividends	-	Workpaper WP-DB
13	Preferred Stock	-	Workpaper WP-DB
14	Preferred Cost Rate	-	

15 4/: Actual common equity share, not to exceed 60%. The applied debt share will be calculated as 1 minus the applied equity sh

16 5/: Equals base ROE plus 50 basis-point incentive for RTO participation.
ROE may only be changed pursuant to a FPA section 205 or section 206 filing.

Exhibit No. PA-203, WP-DB

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

	20__ Amount ($)	20__ *[prev. yr.]* Amount ($)
Income Statement Interest		
Interest LTD (including Swaps, Deferred Refinancing)		
Debt Discount/Premium		
Total LTD Interest	-	-
Balance Sheet Capital Structure		
Long Term Debt		
Long Term Debt due within 1 year		
Total Debt	-	-
Net Asset Value	-	-

Exhibit No. PA-203, WP-EA

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER EA
CALCULATION OF LABOR RATIO

Cost Center(s)	Site	Labor Actual Postings $	Ratio
105	Blenheim-Gilboa		-
110	St. Lawrence		-
115	Niagara		-
120	Poletti		-
125	Flynn		-
			-
122	AE II		-
			-
130-150	Total Small Hydro		-
			-
155-161	Total Small Clean Power Plants		-
			-
165	500MW Combined Cycle		-
205-245	Total Included Transmission		-
321	Recharge New York		-
600	SENY		
	Total - Production + Transmission	-	-
	Total - Production Only	-	-

Exhibit No. PA-203, WP-AR-IS

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

Description	Actual 20__	Actual 20__ *[prev. yr.]*
(a)	(b)	(c)
Operating Revenues		
Power Sales	-	-
Transmission Charges	-	-
Wheeling Charges	-	-
Total Operating Revenues	**-**	**-**
Operating Expenses		
Purchased Power	-	-
Fuel Oil and Gas	-	-
Wheeling	-	-
Operations	-	-
Maintenance	-	-
Depreciation	-	-
Total Operating Expenses	**-**	**-**
Operating Income	**-**	**-**
Nonoperating Revenues		
Investment Income	-	-
Other	-	-
Investments and Other Income	**-**	**-**
Nonoperating Expenses		
Contribution to New York State		
Interest on Long-Term Debt		
Interest - Other		
Interest Capitalized		
Amortization of Debt Premium	-	-
Investments and Other Income	**-**	**-**
Net Income Before Contributed Capital	**-**	**-**
Contributed Capital - Wind Farm Transmission Assets	-	-
Change in net position	-	-
Net position at January 1	-	-
Net position at December 31	-	-

Exhibit No. PA-203, WP-AR-BS

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

DESCRIPTION	DECEMBER 20__	DECEMBER 20__ *[prev. yr.]*
Assets and Deferred Outflows		
Current Assets:		
Cash and cash equivalents	-	-
Investment in securities	-	-
Receivables - customers	-	-
Materials and supplies, at average Cost:	-	-
Plant and general	-	-
Fuel	-	-
Miscellaneous receivables and other	-	-
Total current assets	-	-
Noncurrent Assets:		
Restricted funds:		
Cash and cash equivalents	-	-
Investment in securities	-	-
Total restricted assets	-	-
Capital funds:		
Cash and cash equivalents	-	-
Investment in securities	-	-
Total capital funds	-	-
Capital Assets		
Capital assets not being depreciated	-	-
Capital assets, net of accumulated depreciation	-	-
Total capital assets	-	-
Other noncurrent assets:		
Receivable - New York State	-	-
Notes receivable - nuclear plant sale	-	-
Other long-term assets	-	-
Total other noncurrent assets	-	-
Total noncurrent assets	-	-
Total assets	-	-
Deferred outflows:		
Accumulated decrease in fair value of hedging derivatives	-	-
Total assets and deferred outflows	**-**	**-**

1/ Source: Annual Financial Statements

Exhibit No. PA-203, WP-AR-BS

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

DESCRIPTION	DECEMBER 20__	DECEMBER 20__ [prev. yr.]
Liabilities, Deferred Inflows and Net Position		
Current Liabilities:		
Accounts payable and accrued liabilities	-	-
Short-term debt	-	-
Long-term debt due within one year	-	-
Capital lease obligation due within one year	-	-
Risk management activities - derivatives	-	-
Total current liabilities	-	-
Noncurrent liabilities:		
Long-term debt:		
Senior:		
Revenue bonds	-	-
Adjustable rate tender notes	-	-
Subordinated:	-	-
Subordinated Notes, Series 2012	-	-
Commercial paper	-	-
Total long-term debt	-	-
Other noncurrent liabilities:		
Capital lease obligation	-	-
Liability to decommission divested nuclear facilities	-	-
Disposal of spent nuclear fuel	-	-
Relicensing	-	-
Risk management activities - derivatives	-	-
Other long-term liabilities	-	-
Total other noncurrent liabilities	-	-
Total noncurrent liabilities	-	-
Total liabilities	-	-
Deferred inflows:		
Cost of removal obligation	-	-
Net position:		
Net investment in capital assets	-	-
Restricted	-	-
Unrestricted	-	-
Total net position	-	-
Total liabilities, deferred inflows and net position	**-**	**-**

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

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

New York Power Authority
Capital Assets - Note 5
20__ Annual Report

	12/31/20__ *[PREV. YR.]* Ending balance	Additions	Deletions	12/31/20__ Ending balance
Capital assets, not being depreciated:				
Land	-	-	-	-
Construction in progress	-	-	-	-
Total capital assets not being depreciated	-	-	-	-
Capital assets, being depreciated:				
Production – Hydro	-	-	-	-
Production – Gas turbine/combined cycle	-	-	-	-
Transmission	-	-	-	-
General	-	-	-	-
Total capital assets being depreciated	-	-	-	-
Less accumulated depreciation for:				
Production – Hydro	-	-	-	-
Production – Gas turbine/combined cycle	-	-	-	-
Transmission	-	-	-	-
General	-	-	-	-
Total accumulated depreciation	-	-	-	-
Net value of capital assets being depreciated	-	-	-	-
Net value of all capital assets	-	-	-	-

Exhibit No. PA-203, WP-Reconciliations

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 20__

WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

Line No.	- OPERATION & MAINTANANCE EXPENSES	20__		
		Operations	Maintenance	Total O&M
1	Operations & Maintenance Expenses - as per Annual Report	-	-	-
2	Excluded Expenses			
3	Production	-	-	-
4	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	-	-	-
5	FERC acct 905 (less contribution to New York State)	-	-	-
6	FERC acct 916 - Misc Sales Expense	-	-	-
7	A&G allocated to Production and General	-	-	-
8	Adjustments			-
9	Less A/C 924 - Property Insurance	-	-	-
10	Less A/C 925 - Injuries & Damages Insurance	-	-	-
11	Less EPRI Dues	-	-	-
12	Less A/C 928 - Regulatory Commission Expense	-	-	-
13	PBOP Adjustment	-	-	-
14	924 -Property Insurance as allocated	-	-	-
15	925 - Injuries & Damages Insurance as allocated	-	-	-
16	Step-up Transformers	-	-	-
17	FACTS	-	-	-
18	Microwave Tower Rental Income	-	-	-
19	Reclassifications (post Annual Report)	--	-	-
20	Operations & Maintenance Expenses - as per ATRR	--	-	-
21	*check*	-	--	-

- **ELECTRIC PLANT IN SERVICE & DEPRECIATION**

			20__				20__ *[prev. yr.]*			
			Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)	Electric Plant in Service ($)	Accumulated Depreciation ($)	Electric Plant in Service - Net ($)	Depreciation Expense ($)
	As per Annual Report									
22	Capital Assets not being depreciated		-	-	-	-	-	-	-	-
23	Capital Assets being depreciated		-	-	-	-	-	-	-	-
24	Total Capital Assets		-	-	-	-	-	-	-	-
25	Less CWIP		-	-	-	-	-	-	-	-
26	Total Assets in Service		-	-	-	-	-	-	-	-
27	Adjustments for ATRR									
28	Cost of Removal (note 1)									
29	Transmission		-	-	-	-	-	-	-	-
30	General		-	-	-	-	-	-	-	-
31	Total		-	-	-	-	-	-	-	-
32	Excluded (note 2)									
33	Transmission		-	-	-	-	-	-	-	-
34	General		-	-	-	-	-	-	-	-
35	Total		-	-	-	-	-	-	-	-
36	Adjustments to Rate Base (note 3)									
37	Transmission		-	-	-	-	-	-	-	-
38	General		-	-	-	-	-	-	-	-
39	Total		-	-	-	-	-	-	-	-
40										
41	Total Assets in Service - As per ATRR		-	-	-	-	-	-	-	-
42	Comprising:									
43	Production		-	-	-	-	-	-	-	-
44	Transmission		-	-	-	-	-	-	-	-
45	General		-	-	-	-	-	-	-	-
46	Total		-	-	-	-	-	-	-	-
47	*check*	differences due to rounding	-	-	-	-	-	-	-	-

Notes

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

- **MATERIALS & SUPPLIES**

		20__	20__ *[prev. yr.]*
	As per Annual Report		
48	Plant and General	-	-
49	As per ATRR	-	-
50	*check*	-	-

- **CAPITAL STRUCTURE**

		20__		20__ *[prev. yr.]*	
		Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
	As per Annual Report				
51	Long-Term	-		-	
52	Short-Term	-		-	
53	Total	-	-	-	-
54	As per ATRR	-	-	-	-
55	*check*	-	-	-	-

- **INTEREST ON LONG-TERM DEBT**

		20__	20 *[prev. yr.]*
	As per Annual Report		
56	Interest LTD (including Swaps, Deferred Refinancing)	-	-
57	Debt Discount/Premium	-	-
58	Total	-	-
	As per ATRR		
59	Interest LTD (including Swaps, Deferred Refinancing)	-	-
60	Debt Discount/Premium	-	-
61	Total	-	-
62	*check*	-	-

- **REVENUE REQUIREMENT**

		20__
63	As per Annual Report	-
64	SENY load (note 4)	-
65	FACTS revenue (note 5)	-
66	Timing differences	-
67	Total (sum lines 64-66)	-
68	**FERC approved ATRR** (line 63 - line 67)	-
69	*check*	-

Notes

- 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.
- Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

- **OTHER POSTEMPLOYMENT BENEFIT PLANS**

		20__
70	As per Annual Report	
71	Annual OPEB Cost	-
72	As per ATRR	
73	Total NYPA PBOP	-
74	*check*	-