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NEW YORK POWER AUTHORITY

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Exhibit No. PA-102, SCH - Summary

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No A. OPERATING EXPENSES TOTAL $ SOURCE/COMMENTS

(1) (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

6a Total Project Specific Return Adustment - Schedule D2, Col 3, Ln A

7 TOTAL REVENUE REQUIREMENT - Line 4 + Line 6 + Line 6a

8 Incentive Return - Schedule F1, page 2, line 2, col. 13

9 True-up Adjustment - Schedule F3, page 1, line 3, col. 10

10 NET ADJUSTED REVENUE REQUIREMENT - Line 7 + line 8 + line 9

Breakout by Project

11 NTAC Facilities - Schedule F1, page 2, line 1a, 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-102, SCH-A2

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

SCHEDULE A2

ADMINISTRATIVE AND GENERAL EXPENSES

FERC Unallocated Transmission Allocated to

Line No.Account FERC Account Description Source A&G ($) Labor Ratio Transmission ($) Source/Comments NYPA Form 1 Equivalent

(1) (2) (3) (4) (5) (6) (7)

Administrative & General Expenses

1 920 A&G Salaries WP-AA, Col (5) - Page 323 line 181

2 921 Office Supplies & Expenses WP-AA, Col (5) - Page 323 line 182

3 922 Admin. Exp. Transferred-Cr WP-AA, Col (5) - Page 323 line 183

4 923 Outside Services Employed WP-AA, Col (5) - Page 323 line 184

5 924 Property Insurance WP-AA, Col (5) - - See WP-AG; Col (3) ,Ln 4 Page 323 line 185

6 925 Injuries & Damages Insurance WP-AA, Col (5) - - See WP-AH; Col (3) ,Ln 4 Page 323 line 186

7 926 Employee Pensions & Benefits WP-AA, Col (5) - Page 323 line 187

8 928 Reg. Commission Expenses WP-AA, Col (5) - - See WP-AA; Col (3), Ln 2x Page 323 line 189

9 930 Obsolete/Excess Inv WP-AA, Col (5) - Page 323 line 190.5

10 930.1 General Advertising Expense WP-AA, Col (5) - Page 323 line 191

11 930.2 Misc. General Expenses WP-AA, Col (5) - Page 323 line 192

12 930.5 Research & Development 2/ - - 2/ Page 323 line 192.5

13 931 Rents WP-AA, Col (5) - Page 323 line 193

14 935 Maint of General Plant A/C 932 WP-AA, Col (5) - Page 323 line 196

15 TOTAL (sum lines 1-14) -

16 Less A/C 924 Less line 5 - Page 323 line 185

17 Less A/C 925 Less line 6 - Page 323 line 186

18 Less EPRI Dues 1/ -

19 Less A/C 928 Less line 8 - Page 323 line 189

20 Less A/C 930.5 Less line 12 - 3/

21 PBOP Adjustment WP-AF -

22 TOTAL A&G Expense (sum lines 16 to 21) - - - - Allocated based on

transmission labor

23 NET A&G TRANSMISSION EXPENSE (sum lines 1 to 22) - allocator (Schedule E1)

1/ NYPA does not pay EPRI dues

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

Exhibit No. PA-102, SCH- B2

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31,

SCHEDULE B2

ADJUSTED PLANT IN SERVICE

\_\_\_\_ \_\_\_\_ \_\_\_\_ - \_\_\_\_ Average

Net

Line Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in

No. Service ($) Depreciation ($) Service - Net ($) Expense ($) Service ($) Depreciation ($) Service - Net ($) Expense ($) Service ($) Depreciation ($) Service ($)

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

NYPA Form 1 Equivalent

Plant in Service

PRODUCTION Source (p. 204-207 column (g)) Depreciation (p.219)

1 Production - Land WP-BC ln. 8 + ln. 27 + ln. 37 - - - - - - - - - - -

2 Production - Hydro WP-BC ln. 35 - ln. 27 ln. 22 - Cost of Removal 5/ - - - - - - - - - - -

3 Production - Gas Turbine / Combined Cycle WP-BC ln. 16 + ln. 45 + ln. 100.5 - ln. 8 - ln. 37 ln. 20 + ln. 23 - - - - - - - - - - -

4 - - - - - - - - - - -

TRANSMISSION

5 Transmission - Land WP-BC ln. 48 - - - - - - - - - - -

6 Transmission WP-BC ln. 58 + ln. 100.6 - ln. 48 ln. 24 - Cost of Removal 5/ - - - - - - - - - - -

7 - - - - - - - - - - -

8 Transmission - Cost of Removal 1/ WP-BC - - - - - - - - - - -

9 Excluded Transmission 2/ WP-BB - - - - - - - - - - -

Adjustments to Rate Base

10 Transmission - Asset Impairment WP-BC - - - - - - - - - - -

11 Windfarm WP-BC - - - - - - - - - - -

12 Generator Step-ups WP-BF - - - - - - - - - - -

13 FACTS WP-BE - - - - - - - - - - -

14 Marcy South Capitalized Lease 3/ - -

15 Total Adjustments - - - - - - - - - - -

16

17 Net Adjusted Transmission - - - - - - - - - - -

-

GENERAL

18 General - Land WP-BC ln. 86 - - - - - - - - - - -

19 General WP-BC ln. 99 - ln. 86 ln. 27 - Cost of Removal 5/ - - - - - - - - - - -

20 ln. 99 - - - - - - - - - - -

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.

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

Exhibit No. PA-102, SCH-B3

Schedule B3 - Depreciation and Amortization Rates
 NEW YORK POWER AUTHORITY

Based on Plant Data Year Ending December 31, 2015 (as filed with FERC in 2017 and as modified by settlement filed in Docket Nos. EL17-67, et al.)

Line No. FERC Account FERC Account Description Rate (Annual) Percent 1/

TRANSMISSION PLANT Headquarters St. Lawrence/FDR Niagara Blenheim-Gilboa J. A. FitzPatrick Massena-Marcy Marcy-South Long Island Sound Cable 2/ New Project

1 350 Land Rights

2 352 Structures and Improvements 1.34% 1.22% 1.05% 1 30% 3 33% 1 60%

3 353 Station Equipment 1.51% 1.62% 1.75% 1.48% 1.55% 3 33% 1 87%

4 354 Towers and Fixtures 3.20% 2.04% 1.72% 1.06% 1 89% 2.04% 2 06%

5 355 Poles and Fixtures 2.22% 1.98% 1.30% 1.45% 1.77% 2 06%

6 356 Overhead Conductor and Devices 2.50% 1.95% 1.36% 0.97% 2.14% 1.74% 1 88%

7 357 Underground Conduit 0.18% 1.23% 3 33% 1.40%

8 358 Underground Conductor and Devices 0.17% 1.29% 3 33% 1.75%

9 359 Roads and Trails 0.55% 0.28% 0.64% 0.13% 0.73% 0.90% 1 00%

GENERAL PLANT

10 390 Structures & Improvements 1.14% 1.45% 0.97% 1.50% 1 34% 3.45% 1 67%

11 391 Office Furniture & Equipment 5 56% 5.56% 5.56% 5.56% 5 56% 9 08% 5 56%

12 391.2 Computer Equipment 5 yr 2000% 20.00% 20.00% 20.00% 2000% 2000%

13 391.3 Computer Equipment 10 yr 1000% 10.00% 10.00% 10.00% 1000% 1000%

14 392 Transportation Equipment 2 56% 4.49% 2.96% 5.03% 4.48% 1304% 1000%

15 393 Stores Equipment 2.65% 3/ 3.21% 3 33% 3.15% 3 33%

16 394 Tools, Shop & Garage Equipment 2 88% 6.45% 4.14% 3.67% 1 20% 4 94% 5 00%

17 395 Laboratory Equipment 4 82% 5.48% 1.57% 2.30% 1 52% 4.43% 5 00%

18 396 Power Operated Equipment 5.47% 6.51% 7.23% 4 81% 3/ 9 33% 8 33%

19 397 Communication Equipment 6 67% 6.67% 6.67% 6.67% 6 67% 6.67% 6 63% 6 67%

20 398 Miscellaneous Equipment 4/ 0.002% 11.04% 0.86% 3.67% 0 02% 5 94% 5 00%

21 5 Year Property 2000% 20.00% 20.00% 20.00% 20.00% 2000% 20.00% 2000% 2000%

22 10 Year Property 1000% 10.00% 10.00% 10.00% 10.00% 1000% 10.00% 1000% 1000%

23 20 Year Property 5 00% 5.00% 5.00% 5.00% 5.00% 5 00% 5.00% 5 00% 5 00%

24 399 Other Tangible Property 6.67% 6.67% 6.67% 6 67%

INTANGIBLE PLANT

25 303 Miscellaneous Intangible Plant

26 5 Year Property 2000% 20.00% 20.00% 20.00% 20.00% 2000% 20.00% 2000% 2000%

27 7 Year Property 1429% 14.29% 14.29% 14.29% 14.29% 1429% 14.29% 1429% 1429%

28 10 Year Property 1000% 10.00% 10.00% 10.00% 10.00% 1000% 10.00% 1000% 1000%

29 Transmission facility Contributions in Aid of Construction 5/

Notes

1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project (other than the Long Island

Sound Cable), NYPA lacks depreciable plant as of 12/31/2015 (or all plant has been fully depreciated). If new plant corresponding to these
 accounts is subsequently added for the relevant projects, the “New Project” depreciation rate for the relevant account will apply.
2/ This schedule does not contain updated depreciation rates for the Long Island Sound Cable, an asset not included in the NYPA
 Depreciation Study filed at FERC in 2017.  NYPA recovers the cost of the cable from the Long Island Power Authority through
 debt service, and consistent with past practice NYPA uses a 30-year depreciable life for the cable based on the 30-year term of
 of the bonds purchased to construct the facility in 1991.

3/ Fully accrued. If plant added to Marcy-South Account 396, 8.33% rate applies; if plant added to Niagara Account 393, 3 33% rate applies. 4/ For Headquarters Account 398, plant nearly fully accrued. If plant is added to this account, 5.00% rate applies.
5/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission

depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts

shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a

facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% ÷ deprecation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC
without prior FERC approval.

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

Exhibit No. PA-102, SCH-C1

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

SCHEDULE C1

TRANSMISSION - RATE BASE CALCULATION

TRANSM. GENERAL PLANT

LABOR ALLOCATED TO TOTAL RATE OF RETURN ON

RATE BASE TRANSMISSION TOTAL RATIO TRANSMISSION ($) TRANSMISSION ($) RETURN RATE BASE

PLANT ($) GENERAL PLANT ($) [Schedule E1] (2) \* (3) (1) + (4) [Schedule D1] (5) \* (6)

(1) (2) (3) (4) (5) (6) (7)

1 A) Net Electric Plant in Service - 1/ - 2/ - - -

2 B) Rate Base Adjustments

3 \* Cash Working Capital (1/8 O&M) - 3/ -

4 \* Marcy South Capitalized Lease - 4/ -

5 \* Materials & Supplies - 5/ - -

6 \* Prepayments - 6/ - -

7 \* CWIP - 7/

8 \* Regulatory Asset - 7/

9 \* Abandoned Plant - 7/

10 TOTAL (sum lines 1-9) - - - - - - -

1/ Schedule B2; Net Electric Plant in Service; Ln 17
2/ Schedule B2; Net Electric Plant in Service; Ln 25

3/ 1/8 of (Schedule A1; Col 5, Ln 17 + Schedule A2; Col 5, Ln 22) [45 days] 4/ WP-BD; Average of Year-end Unamortized Balances, Col 5

5/ Average of year-end inventory Materials & Supplies (WP-CA). NYPA Form 1 Equivalent, page 227, Ln 12, average of columns b and c. 6/ WP-CB; Col 3, Ln 3

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

Docket Number Authorized Amount

Exhibit No. PA-102, SCH-D1

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

SCHEDULE D1

CAPITAL STRUCTURE AND COST OF CAPITAL

CAPITALIZATION RATIO COST RATE WEIGHTED

Line No. TITLE from WP-DA 1/ from WP-DA 2/ AVERAGE SOURCE/COMMENTS

(1) (2) (3) (4)

1 LONG-TERM DEBT 0.00% - - Col (1) \* Col (2)

2 COMMON EQUITY 0.00% 9.45% - Col (1) \* Col (2)

3 TOTAL CAPITALIZATION 0.00% - Col (3); Ln (1) + Ln (2)

Notes

1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
 The Long-Term Debt share is calculated as 1 minus the Common Equity share.

2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA
 Section 205 or 206 filing to FERC.

Exhibit No. PA-102, SCH-D2

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

SCHEDULE D2

PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/ 4/

CAPITALIZATION RATIO COST RATE WEIGHTED

Line No. TITLE from WP-DA from WP-DA AVERAGE SOURCE/COMMENTS

(1) (2) (3) (4)

Project 1 - Marcy South Series Compensation - Capital Structure

1 LONG-TERM DEBT - 1/ - - Col (1) \* Col (2)

2 COMMON EQUITY - 1/ 9.45% 2/ - Col (1) \* Col (2)

3 TOTAL CAPITALIZATION - - Col (3); Ln (1) + Ln (2)

4 PROJECT NET PLANT -

5 PROJECT BASE RETURN - Col (3) Ln (4) \* WP-DA Col (7) Ln (4)

6 PROJECT ALLOWED RETURN - Col (3); Ln (3) \* Ln (4)

A PROJECT SPECIFIC RETURN ADJUSTMENT - Col (3); Ln (6) - Ln (5)

ProjectX

Notes

1/ The MSSC Common Equity share listed in Col (1) is capped at 53%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
 The MSSC Long-Term Debt share is calculated as 1 minus the Common Equity share.

2/ The MSSC ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive Congestion Relief Adder. ROE may only be changed pursuant to an FPA
 Section 205 or 206 filing to FERC.

3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity
 for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.

4/ The AC Project Segment A cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update

consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A is inclusive of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88.

Exhibit No. PA-102, SCH-E1

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

SCHEDULE E1

LABOR RATIO

Line LABOR AMOUNT ($) ALLOCATED TO SOURCE/

NYPA Form 1

No. DESCRIPTION From WP-EA RATIO TRANSMISSION COMMENTS Equivalent

(1) (2) (3) (4) (5)

1 PRODUCTION - - Page 354 lines 17, 20, 24

2 TRANSMISSION - - - Col (1); Ln (2) / Ln (3) Page 354 line 21

3 TOTAL LABOR - -

Exhibit No. PA-102, SCH-F1

Page 1 of 2

Schedule F1

Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY

YEAR ENDING DECEMBER 31,

Line

No. Item Page, Line, Col. Transmission ($) Allocator

(1) (2) (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) - -

Exhibit PA-102, SCH-F1 Page 2 of 2

Schedule F1

Project Revenue Requirement Worksheet

NEW YORK POWER AUTHORITY

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

PROJECT

SPECIFIC

Annual Project Annual Incentive CAPITAL

Annual Allocation Depreciation/A Revenue Return in STRUCTURE Total Annual Net Revenue

Line Project Gross Project Accumulated Annual Allocation Allocation for Project Net Plant Factor for mortization Requirement basis Incentive Return AND COST OF Revenue True Up Requirement

No. Project Name and # Type Plant ($) Depreciation ($) Factor for Expenses Expenses ($) ($) Return Annual Return Charge ($) Expense ($) ($) Points ($) Discount CAPITAL Requirement ($) Adjustment ($) ($)

Per FERC (Schedule F2, Line

(Sum Col. 6, 9 order (Note 10 \* (Col. 12/100)\* (Sum Col. 11 + Sum Col. 15 +

(Note C) Page 1 line 6 Col. 3 \* Col. 5 (Note D) (Page 1, line 8) (Col. 7 \* Col. 8) (Note E) & 10) H) Col. 7) (Note I) Schedule D2 13 + 14 +14a) (Note F) 16

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, Ln 17, Col 5.

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

C Project Gross Plant is the total capital investment for the project calculated in the same method as the gross plant value in page 1, line 1 . This value includes subsequent capital investments required to maintain the fac lities to their original capabi ities.

Gross plant does not include CWIP, Unamortized Regulatory Asset or Unamortized Abandoned Plant.

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

E Project Depreciation Expense is the amount in Schedule B1, Ln 26, Col. 2 that is associated with the spec fied project. Project Depreciation Expense includes the amortization of Abandoned Plant and any FERC approved Regulatory Asset.

However, if FERC grants accelerated depreciation for a project the depreciation rate authorized by FERC will be used instead of the rates shown on Schedule B3 for all other projects.

F Reserved

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

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

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

Exhibit No. PA-102, SCH-F2

Schedule F2

Incentives

NEW YORK POWER AUTHORITY

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

Line

No. Item Reference $

1 Rate Base Schedule C1, line 10, Col. 5 -

2 100 Basis Point Incentive Return $

Weighted

% Cost Cost

3 Long Term Debt (Schedule D1, line 1) - - -

Cost = Schedule E, line 2, Cost

4 Common Stock (Schedule D1, line 2) plus .01 - 0.1045 -

5 Total (sum lines 3-4) -

6 100 Basis Point Incentive Return multiplied by Rate Base (line 1 \* line 5) -

7 Return (Schedule C1, line 10, Col. 7) -

8 Incremental Return for 100 basis point increase in ROE (Line 6 less line 7) -

9 Net Transmission Plant (Schedule C1, line 1, col. (1) -

10 Incremental Return for 100 basis point increase in ROE divided by Rate Base (Line 8 / line 9) -

Notes:

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

Exhibit No. PA-102, SCH-F3

Page 1 of 2

Schedule F3
Project True-Up
 Incentives

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

($)

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10)

Actual True-Up Applicable True-Up

NTAC ATRR Net Adjustment Interest Adjustment Total

Line Project or Project Actual Revenues Revenue Principal Prior Period Rate on Interest True-Up

No. Name Number Received (Note 1) Requirement (Note 2) Under/(Over) Adjustment Under/(Over) Under/(Over) Adjustment

(Note A) (Col. (6) + Col. (7)) x Col. (6) + Col. (7)

Received for Schedule F2 Using Actual Cost

Transmission Service Data Col. (5) - Col. (4) Line 25, Col. (e) Line 24 Col. (8) x 24 months + Col. (9)

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 (5).

2) Schedule F1, Page 2 of 2, col (16).

Exhibit No. PA-102, SCH-F3

Schedule F3 Page 2 of 2

Project True-Up
 Incentives

FERC Refund Interest Rate

Interest Rates under Section

4 Interest Rate (Note A): Year 35.19(a)

5 January - -

6 February - -

7 March - -

8 April - -

9 May - -

10 June - -

11 July - -

12 August - -

13 September - -

14 October - -

15 November - -

16 December - -

17 January - -

18 February - -

19 March - -

20 April - -

21 May - -

22 June - -

23 July - -

-

24 Avg. Monthly FERC Rate - -

Prior Period Adjustments

(a) (b) (c) (d) (e)

Project or Adjustment Amount Interest Total Adjustment

Schedule 1 A Description of the Adjustment In Dollars (Note A) Col. (c) + Col. (d)

25 - - - - -

25a - - - - -

25b - - - - -

25c -

-

-

26 Total -

Notes: A Prior Period Adjustments are when an error is discovered relating to a prior true-up or refunds/surcharges ordered by FERC. The interest on the Prior Period Adjustment excludes interest for

the current true up period, because the interest is included in Ln 25 Col (d).

Exhibit No. PA-102, WP-AA

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AA

Operation and Maintenance Summary

(1) (2) (3) (4) (5) (6)

OVERALL Major

Line No Amount ($) PRODUCTION TRANSMISSION ADMIN & GENERAL RESULT Category

1a 555 - OPSE-Purchased Power - - - - -

1b 501 - Steam Product-Fuel - - - - -

1c 565 - Trans-Xmsn Elect Oth - - - -

… - - - - - -

2a 506 - SP-Misc Steam Power - - - -

2b 535 - HP-Oper Supvr&Engrg - - - -

2c 537 - HP-Hydraulic Expense - - - -

2d 538 - HP-Electric Expenses - - - -

2e 539 - HP-Misc Hyd Pwr Gen - - - -

2f 546 - OP-Oper Supvr&Engrg - - - -

2g 548 - OP-Generation Expens - - - -

2h 549 - OP-Misc Oth Pwr Gen - - - -

2i 560 - Trans-Oper Supvr&Eng - - - -

2j 561 - Trans-Load Dispatcng - - - -

2k 562 - Trans-Station Expens - - - -

2l 566 - Trans-Misc Xmsn Exp - - - -

2n 905 - Misc. Customer Accts. Exps - - - -

2m Contribution to New York State - -

2o 916 - Misc. Sales Expense - - - -

2p 920 - Misc. Admin & Gen'l Salaries - - - -

2q 921 - Misc. Office Supp & Exps - - - -

2r 922 - Administrative Expenses Transferred - - - -

2s 923 - Outside Services Employed - - - -

2t 924 - A&G-Property Insurance - - - -

2u 925 - A&G-Injuries & Damages Insurance - - - -

2v 926 - A&G-Employee Pension & Benefits - - - -

2w 926 - A&G-Employee Pension & Benefits(PBOP) - - - -

2x 928 - A&G-Regulatory Commission Expense - - - -

2y 930 - Obsolete/Excess Inv - - - -

2z 930.1-A&G-General Advertising Expense - - - -

2aa 930.2-A&G-Miscellaneous & General Expense - - - -

2ab 930.5-R & D Expense - - - -

2ac 931 - Rents - - - -

2ad 935 - A&G-Maintenance of General Plant - - - - Operations

… - - - - - -

3a 545 - HP-Maint Misc Hyd Pl - - - -

3b 512 - SP-Maint Boiler Plt - - - -

3c 514 - SP-Maint Misc Stm Pl - - - -

3d 541 - HP-Maint Supvn&Engrg - - - -

3e 542 - HP-Maint of Struct - - - -

3f 543 - HP-Maint Res Dam&Wtr - - - -

3g 544 - HP-Maint Elect Plant - - - -

3h 551 - OP-Maint Supvn & Eng - - - -

3i 552 - OP-Maint of Struct - - - -

3j 553 - OP-Maint Gen & Elect - - - -

3k 554 - OP-Maint Oth Pwr Prd - - - -

3l 568 - Trans-Maint Sup & En - - - -

3n 569 - Trans-Maint Struct - - - -

3m 570 - Trans-Maint St Equip - - - -

3o 571 - Trans-Maint Ovhd Lns - - - -

3p 572 - Trans-Maint Ungrd Ln - - - -

3q 573 - Trans-Maint Misc Xmn - - - - Maintenance

… - - - - - -

4a 403 - Depreciation Expense - - - -

… - - - - - -

5 TOTALS - - - - -

Exhibit No. PA 102, WP AB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31,

WORK PAPER AB

Operation and Maintenance Detail

FERC by accounts and profit center

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

Amount ($)

0100/105 0100/110 0100/115 0100/120 0100/122 0100/125 0100/130 0100/135 0100/1 0 0100/1 5 0100/15 0100/155 0100/156 0100/157 0100/158 0100/159 0100/160 0100/161

Line No. FERC G/L Accounts B enheim-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

1a 03 - Deprecia ion Expense

b 501 - Steam Product-Fuel

1c 506 - SP-Misc Steam Power

d 512 - SP-Maint Boi er Plt

e 51 - SP-Maint Misc Stm Pl

1f 535 - HP-Oper Supvr&Engrg

1g 537 - HP-Hydrau ic Expense

h 538 - HP-Electric Expenses

1i 539 - HP-Misc Hyd Pwr Gen

1j 5 1 - HP-Maint Supvn&Engrg

1k 5 2 - HP-Maint of Struct

1l 5 3 - HP-Maint Res Dam&W tr

n 5 - HP-Maint Elect Plant

1m 5 5 - HP-Maint M sc Hyd Pl

o 5 6 - OP-Oper Supvr&Engrg

p 5 8 - OP-Generation Expens

q 5 9 - OP-Misc Oth Pwr Gen

1r 551 - OP-Maint Supvn & Eng

1s 552 - OP-Maint of Struct

1t 553 - OP-Maint Gen & Elect

u 55 - OP-Maint Oth Pwr Prd

1v 555 - OPSE-Purchased Power

1w 560 - Trans-Oper Supvr&Eng

1x 561 - Trans-Load Dispatcng

1y 562 - Trans-Station Expens

1z 565 - Trans-Xmsn Elect Oth

1aa 566 - Trans-M sc Xmsn Exp

1ab 568 - Trans-Maint Sup & En

1ac 569 - Trans-Maint Struct

1ad 570 - Trans-Maint St Equip

1ae 571 - Trans-Maint Ovhd Lns

1af 572 - Trans-Maint Ungrd Ln

1ag 573 - Trans-Maint Misc Xmn

1ah 905 - Misc. Customer Accts. Exps

1ai 916 - Misc. Sales Expense

1ak 920 - Misc. Admin & Gen'l Salaries

1al 921 - Misc. Office Supp & Exps

1am 922 - Administrative Expenses Transferred

1an 923 - Outside Serv ces Employed

1ao 92 - A&G-Property Insurance

1ap 925 - A&G-Injuries & Damages Insurance

1aq 926 - A&G-Employee Pension & Benefits(PBOP)

1ar 926 - A&G-Employee Pension & Benefits

1as 928 - A&G-Regulatory Commiss on Expense

1at 930 - Obsolete Excess Inv

1au 931 - Rents

1av 930.5-R & D Expense

1aw 930.1-A&G-General Advertising Expense

1ax 930.2-A&G-Miscellaneous & General Expense

1ay 935 - A&G-Maintenance of General Plant

1az

… -

2 Contribution to New York State

3 Overall Result - - - - - - - - - - - -

Exhibit No. PA 102, WP AB Page 1 of 2 Page 2 of 2

FERC by accounts and profit cen

(1) (2) (20) (21) (22) (2 ) (24) (25) (26) (27) (28) (29) ( 0) (31) (32) (33) (34) (35) (36) (37) (38)

0100/165 0100/205 0100/210 0100/215 0100/220 0100/225 0100/230 0100/235 0100/2 0 0100/2 5 0100/255 0100/30 0100/310 0100/320 0100/321 0100/ 10 0100/600 … Overall Result

FERC G/L Accounts 500MW Combined Cycle BG Trans JAF Trans IP3/Pol Trans Marcy/Clark Trans Marcy South Trans Niagara Trans Sound Cable ST Law Trans 765 KV Trans HTP Trans DSM Headquarters Power for Jobs Recharge NY JAF SENY -

03 - Depreciation Expense
501 - Steam Product-Fuel
506 - SP-Misc Steam Power
512 - SP-Maint Boi er Plt
51 - SP-Maint Misc Stm Pl
535 - HP-Oper Supvr&Engrg
537 - HP-Hydraulic Expense
538 - HP-Electric Expenses
539 - HP-Misc Hyd Pwr Gen

5 1 - HP-Maint Supvn&Engrg

5 2 - HP-Maint of Struct

5 3 - HP-Maint Res Dam&W tr

5 - HP-Maint Elect Plant

5 5 - HP-Maint M sc Hyd Pl

5 6 - OP-Oper Supvr&Engrg

5 8 - OP-Generation Expens

5 9 - OP-Misc Oth Pwr Gen
551 - OP-Maint Supvn & Eng
552 - OP-Maint of Struct
553 - OP-Maint Gen & Elect
55 - OP-Maint Oth Pwr Prd
555 - OPSE-Purchased Power
560 - Trans-Oper Supvr&Eng
561 - Trans-Load Dispatcng
562 - Trans-Station Expens
565 - Trans-Xmsn Elect Oth
566 - Trans-Misc Xmsn Exp
568 - Trans-Maint Sup & En
569 - Trans-Maint Struct
570 - Trans-Maint St Equip
571 - Trans-Maint Ovhd Lns
572 - Trans-Maint Ungrd Ln
573 - Trans-Maint Misc Xmn
905 - Misc. Customer Accts. Exps
916 - Misc. Sales Expense
920 - Misc. Admin & Gen'l Salaries
921 - Misc. Office Supp & Exps

922 - Administrative Expenses Transferred
923 - Outside Services Employed

92 - A&G-Property Insurance

925 - A&G-Injur es & Damages Insurance

926 - A&G-Employee Pension & Benefits(PBOP)
926 - A&G-Employee Pension & Benefits
928 - A&G-Regulatory Commission Expense
930 - Obsolete/Excess Inv

931 - Rents

930.5-R & D Expense

930.1-A&G-General Advertising Expense

930.2-A&G-Miscellaneous & General Expense
935 - A&G-Maintenance of General Plant

-

Contribution to New York State -

Overall Result - - - - - - - - - -

Exhibit No. PA-102, WP-AE

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AE

MICROWAVE TOWER RENTAL INCOME

(1) (2) (3)

Posting Income

Line No. Date Account Amount ($)

1a
1b
1c
1d
1e
1f
1g
1h
1i

1j
1k
1l

1n
…

2 -

Exhibit No. PA-102, WP-AF

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AF

POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)

(1) (2)

Line No. Item Amount ($)

1 Total NYPA PBOP

2 PBOP Capitalized

3 PBOP contained in Cost of Service Line 1 less line 2 -

4 Base PBOP Amount 35,797,785

5 PBOP Adjustment Line 4 less line 3 -

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

Exhibit No. PA-102, WP-AG

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AG

PROPERTY INSURANCE ALLOCATION

Allocated

Insurance
Expense -

Line No. Site Amount ($) Ratio Transmission ($) Notes

(1) (2) (3) (4)

1a
1b
1c
1d

…

Allocated based on transmission gross plant ratio

2 Subtotal (Gross Transmission Plant Ratio) - - - from Work Paper AI

3a
3b
…

4 Subtotal (Full Transmission) - 100.00% -

5 Grand Total -

Exhibit No. PA-102, WP-AH

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AH

INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION

Allocated

Injury/Damage
 Insurance

Expense -

Line No. Site Amount ($) Ratio (%) Transmission ($) Notes

(1) (2) (3) (4)

1a
1b
1c
1d

…

Allocated based on transmission labor ratio

2 Subtotal - - - from Schedule E1

3a

…

- 100.00 -

4 Grand Total -

Exhibit No. PA 102, WP BB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31,

WORK PAPER BB

- EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

\_\_\_\_ \_\_\_\_

Electric Electric Electric Electric

Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation

Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($)

Line No. Source/Comments EXCLUDED TRANSMISSION

1

1a - - - - - - - -

… - - - - - - - -

2 SUBTOTAL 500mW C C at Astoria

3

3a - - - -

3b - - - - - - - -

3c - - - - - - - -

3d - - - - - - - -

3e - - - - - - - -

3f - - - - - - - -

3g - - - - - - - -

3h - - - -

3i - - - - - - - -

… - - - - - - - -

4 SUBTOTAL Astoria 2 (AE II) Substation

5

5a - - - - - - - -

5b - - - - - - - -

5c - - - - - - - -

… - - - - - - - -

6 SUBTOTAL Small Hydro

7

7a - - - - - - - -

… - - - - - - - -

8 SUBTOTAL FLYNN (Holtsville)

8a - - - - - - - -

8b - - - - - - - -

8c - - - - - - - -

8d - - - - - - - -

8e - - - - - - - -

… - - - - - - - -

9 SUBTOTAL Poletti

10

10a - - - - - - - -

10b - - - - - - - -

10c - - - - - - - -

10d - - - - - - - -

10e - - - - - - - -

10f - - - - - - - -

10g - - - - - - - -

… - - - - - - - -

11 SUBTOTAL SCPP

12

… - - - - - - - -

13 TOTAL EXCLUDED TRANSMISSION

Exhibit No. PA 102, WP BB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31,

WORK PAPER BB

- EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

\_\_\_\_ \_\_\_\_

Electric Electric Electric Electric

Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation

Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($)

14 EXCLUDED GENERAL

14a - - - - - - - -

14b - - - - - - - -

14c - - - - - - - -

14d - - - - - - - -

14e - - - - - - - -

14f - - - - - - - -

… - - - - - - - -

15 SUBTOTAL 500Mw CC

16

16a - - - - - - - -

16b - - - - - - - -

… - - - - - - - -

17 SUBTOTAL Small Hydro

18

18a - - - - - - - -

18b - - - - - - - -

18c - - - - - - - -

18d - - - - - - - -

18e - - - - - - - -

18f - - - - - - - -

18g - - - - - - - -

18h - - - - - - - -

… - - - - - - - -

19 SUBTOTAL Flynn

20

20a - - - - - - - -

20b - - - - - - - -

20c - - - - - - - -

20d - - - - - - - -

20e - - - - - - - -

20f - - - - - - - -

20g - - - - - - - -

20h - - - - - - - -

20i - - - - - - - -

20j - - - - - - - -

20k - - - - - - - -

… - - - - - - - -

21 SUBTOTAL Poletti

Exhibit No. PA 102, WP BB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31,

WORK PAPER BB

- EXCLUDED PLANT IN SERVICE

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11)

\_\_\_\_ \_\_\_\_

Electric Electric Electric Electric

Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation

Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($)

22

22a - - - - - - - -

22b - - - - - - - -

22c - - - - - - - -

22d - - - - - - - -

22e - - - - - - - -

22f - - - - - - - -

22g - - - - - - - -

22h - - - - - - - -

22i - - - - - - - -

22j - - - - - - - -

22k - - - - - - - -

22l - - - - - - - -

22n - - - - - - - -

… - - - - - - - -

23 SUBTOTAL SCPP - - - - - - - -

24

… - - - - - - - -

25 TOTAL EXCLUDED GENERAL - - - - - - - -

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

Capital assets, not being depreciated

1 Land

1a
1b
1c
1d
1e
1f

1g
1h
1i

1j

1k
1l

1n
1m
1o
1p
1q

1r
1s
1t

1u

1v
1w
1x
1y
1z

1aa
1ab
1ac
1ad
1ae
1af
1ag
1ah
1ai

2 Land Total - - - - - - - -

3 Construction in progress

3a Adjustments CWIP

4 Construction in progress Total - - - - - - - -

5 Total capital assets not being depreciated - - - - - - - -

Capital assets, being depreciated

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

6 Production - Hydro

6a
6b
6c
6d
6e
6f

6g
6h
6i

6j

6k
6l

6n
6m
6o
6p
6q

6r
6s
6t

6u
6v
 6w
6x
6y
6z

6aa
6ab
6ac
6ad
6ae
6af
6ag

7 Production - Hydro Total - - - - - - - -

8 Production - Gas turbine/combined cycle

8a
8b
8c
8d
8e
8f

8g
8h
8i

8j

8k
8l

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

8n
8m
8o
8p
8q

8r
8s
8t

8u
8v
 8w
8x
8y
8z

8aa

8ab
8ac
8ad
8ae
8af
8ag
8ah
8ai
8ak
8al

8am
8an
8ao
8ap
8aq

8ar
8as
8at
 8au
8av
8aw
8ax
8ay
8az
 8ba
8bb
8bc
8bd

Production - Gas

9 turbine/combined cycle Total - - - - - - - -

10 Transmission

10a
10b
10c

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

10d
10e
10f

10g
10h
10i

10j
10k
10l

10n
10m
10o

10p
10q
10r

10s
10t
10u

10v
10w
10y

10z
10aa
10ab
10ac
10ad
10ae
10af
10ag
10ah
10ai
10ak
10al

10am
10an
10ao
10ap
10aq

10ar
10as
10at
 10au
10av
10aw
10ax
10ay
10az
 10ba
10bb
10bc
10bd
10be
10bh

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

10bi
10bk
10bl

10bm
10bn
10bo
10bp
10bq

10br
10bs
10bt
10bu
10bv

10bw

11 Transmission Total - - - - - - - -

-

12 General

12a
12b
12c

12d
12e
12f

12g
12h
12i

12j
12k
12l

12n
12m
12o

12p
12q
12r

12s
12t
12u

12v
12w
12x

12y
12z
 12aa
12ab
12ac
12ad
12ae
12af
12ag

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

12ah
12ai
12ak
12al

12am
12an
12ao
12ap
12aq

12ar
12as
12at
 12au
12av
12aw
12ax
12ay
12az
 12ba
12bb
12bc
12bd
12be
12bh

12bi
12bk
12bl

12bm
12bn
12bo

12bp
12bq
12br
12bs

12bt
12bu
12bv
12bw
12bx
12by
12bz
12ca
12cb
12cc
12cd
12ce

12cf
12cg
12ch
12ci
12ck
12cl

12cm
12cn

Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BC

PLANT IN SERVICE DETAIL

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Service Accumulated Electric Plant in Depreciation

P/T/G Plant Name A/C Description Service ($) Depreciation ($) Service (Net $ ) Expense ($) ($) Depreciation ($) Service (Net $) Expense ($)

12co

12cp

13 General Total - - - - - - - -

14 Total capital assets, being depreciated - - - - - - - -

15 Net value of all capital assets - - - - - - - -

Exhibit No. PA-102, WP-BD

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BD

MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION
 AND UNAMORTIZED BALANCE

Beginning Current Year

Unamortized Ending Capitalized Average

Lease Asset/ Unamortized Lease Unamortized

Line No. Year Obligation ($) Lease/Asset ($) Amortization ($) Balance

(1) (2) (3) (4) (5)

1 1988 - - -

2 1989 - - -

3 1990 - - -

4 1991 - - -

5 1992 - - -

6 1993 - - -

7 1994 - - -

8 1995 - - -

9 1996 - - -

10 1997 - - -

11 1998 - - -

12 1999 - - -

13 2000 - - -

14 2001 - - -

15 2002 - - -

16 2003 - - -

17 2004 - - -

18 2005 - - -

19 2006 - - -

20 2007 - - -

21 2008 - - -

22 2009 - - -

23 2010 - - -

24 2011 - - -

25 2012 - - -

26 2013 - - -

27 2014 - - - -

28 2015 - - -

29 2016 - - -

30 2017 - - -

31 2018 - - -

32 2019 - - -

33 2020 - - -

34 2021 - - -

35 2022 - - -

36 2023 - - -

37 2024 - - -

38 2025 - - -

39 2026 - - -

40 2027 - - -

41 2028 - - -

42 2029 - - -

43 2030 - - -

44 2031 - - -

45 2032 - - -

46 2033 - - -

47 2034 - - -

48 2035 - - -

49 2036 - - -

50 2037 - - -

51 Total -

Exhibit No. PA-102, WP-BE

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BE

FACTS PROJECT PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE

\_\_\_\_ \_\_\_\_

(1) (2) (3) (4) (5) (6) (7) (8)

Electric Electric Electric Electric

Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation

LN Cap.Date Asset Description Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($)

2 Total Plant - - - - - - - -

3 Year-Over-Year Accumulated Depreciation -

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

Exhibit No. PA-102, WP-BF

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BF

GENERATOR STEP-UP TRANSFORMERS BREAKOUT

Electric Electric

Plant in Accumulated Electric Plant Depreciation Plant in Accumulated Electric Plant Depreciation

Asset No. Service ($) Depreciation ($) (Net $) Expense ($) Service ($) Depreciation ($) (Net $) Expense ($)

1 (1) (2) (3) (4) (5) (6) (7) (8)

1a
1b
1c

- - - - - - - -

2

2a
2b
2c
2d
2e
2f
2g
2h

- - - - - - - -

3a

- - - - - - - - -

4a

- - - - - - - -

5

5a
5b
5c

- - - - - - - -

6a

- - - - - - - -

7 Grand Total - - - - - - - -

8 Adjusted Grand Total (Excludes 500MW C - C at Astoria) - - - - - -

Exhibit No. PA-102, WP-BG

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BG

RELICENSING/RECLASSIFICATION EXPENSES

\_\_\_\_ \_\_\_\_

Plant in Accumulated Plant in Depreciation Plant in Accumulated Plant in Depreciation

NIAGARA Service ($) Depreciation ($) Service (Net $) Expense ($) Service ($) Depreciation ($) Service (Net $) Expense ($)

(1) (2) (3) (4) (5) (6) (7) (8)

1a
1b
1c
…

1 - - - - - - - -

ST. LAWRENCE

2a

2b
2c
2d
2e
2f

2g
…

2 - - - - - - - -

-

3a
…
…
…

3 - - - - - - - -

4 Total Expenses - - - - - - - -

Exhibit No. PA-102, WP-BH

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BH

ASSET IMPAIRMENT

(1) (2) (3) (4) (5)

Posting Cost Impairment

Date Center Account Amount ($) Facility

1a
1b
1c
1d
1e
1f
1g
…

2 -

3 Total Impairment - Production -

4 Total Impairment - Transmission -

5 Total Impairment - General Plant -

Exhibit No. PA-102, WP-BI

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER BI

COST OF REMOVAL

Cost of Removal to Regulatory Assets - Depreciation:

(1) (2) (3)

\_\_\_\_ \_\_\_\_

Amount ($) Amount ($)

1 Production

2 Transmission

3 General

4 Total - -

Note: The Cost of Removal data is based on NYPA's

accounting records under the provisions of FASB Accounting Standards Codification Topic 980.

Exhibit No. PA-102, WP-CA

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER CA

MATERIALS AND SUPPLIES

(1) (2) (3) (4) (5) (6) (7)

Total M&S Total M&S Avg. M&S

NYPA Inventory ($) Inventory ($) Inventory Transmission Allocated

Acct # Facility 12/31/\_\_\_\_ 12/31/\_\_\_\_ \_\_\_\_-14 Allocator M&S ($)

1a 1100 NIA

1b 1200 STL

1c 3100 POL

1d 3200 Flynn

1e 1300 B/G

1f 3300 500MW

1g 2100 CEC

… - -

2 Facility Subtotal - -

3a Reserve for Degraded Materials

3b Reserve for Excess and Obsolete Inventory

… - -

4 Reserves Subtotal - -

5 Total - - - - -

Exhibit No. PA-102, WP-CB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER CB

ESTIMATED PREPAYMENTS AND INSURANCE

(1) (2) (3)

Property Other

Date Insurance ($) Prepayments ($)

1 12/31/\_\_\_\_ -

2 12/31/\_\_\_\_ -

3 Beginning/End of Year Average - -

Exhibit No. PA-102, WP-DA

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER DA

WEIGHTED COST OF CAPITAL

(1) (2) (3) (4) (5) (6) (7)

Actual Equity Applied Cost Weighted

Component Amount ($) Share Cap Share Rate Cost

1 Long-Term Debt - 6/ - 50.00% - - 2/ -

2 Preferred Stock - - - - - 3/ -

3 Common Equity - 1/ - 50.00% - 4 9.45% 5/ -

4 Total - - 100% - -

Notes

1/:

5 Total Proprietary Capital - Workpaper WP-DB Ln (5), average of Col (2) and (3)

6 less Preferred

7 less Acct. 216.1

8 Common Equity -

2/:

9 Total Long Term Debt Interest - Workpaper WP-DB Col (2) Ln (2)

10 Net Proceeds Long Term Debt - Workpaper WP-DB Ln (4), average of Col (2) and (3)

11 LTD Cost Rate - 7/

3/:

12 Preferred Dividends -

13 Preferred Stock -

14 Preferred Cost Rate -

15 4/: The capital structure listed in Col (3) is calculated based on he total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3)

is fixed and cannot be modified or deleted absent an FPA Sec ion 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the

actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.

16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO par icipation. ROE may only be changed pursuant to an

FPA Section 205 or 206 filing to FERC.

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

(2) and (3).

18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds

Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].

Exhibit No. PA-102, WP-DB

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER DB

CAPITAL STRUCTURE

LONG-TERM DEBT AND RELATED INTEREST

(1) (2) (3) (4)

NYPA Form 1

\_\_\_\_ Amount ($) \_\_\_\_ Amount ($) Equivalent

1 Long Term Debt Cost

1a Interest on Long-Term Debt p. 117 ln. 62 c,d

1b Amort. of Debt Disc. and Expense p. 117 ln. 63 c,d

1c Amortization of Loss on Reacquired Debt p. 117 ln. 64 c,d

1d (Less) Amort. of Premium on Debt p. 117 ln. 65 c,d

1e (Less) Amortization of Gain on Reacquired Debt p. 117 ln. 66 c,d

2 Total Long Term Debt Interest - -

3 Long Term Debt

3a Bonds p. 112 ln. 18 c,d

3b (Less) Reacquired Bonds p. 112 ln. 19 c,d

3d Other Long Term Debt p. 112 ln. 21 c,d

3e Gross Proceeds Outstanding LT Debt - -

3f (Less) Unamortized Discount on Long-Term Debt p. 112 ln. 23 c,d

3g (Less) Unamortized Debt Expenses p. 111 ln. 69 c,d

3h (Less) Unamortized Loss on Reacquired Debt p. 111 ln. 81 c,d

3i Unamortized Premium on Long-Term Debt p. 112 ln. 22 c,d

3k Unamortized Gain on Reacquired Debt p. 113 ln. 61 c,d

4 Net Proceeds Long Term Debt - -

5 Net Position - -

Exhibit No. PA-102, WP-AR-IS

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR- IS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

($ Millions)

Actual Actual

Description \_\_\_\_ \_\_\_\_

(1) (2) (3)

1 Operating Revenues

1a Power Sales

1b Transmission Charges

1c Wheeling Charges

… -

2 Total Operating Revenues - -

3 Operating Expenses

3a Purchased Power

3b Fuel Oil and Gas

3c Wheeling

3d Operations

3e Maintenance

3f Depreciation

… -

4 Total Operating Expenses - -

5 Operating Income - -

6 Nonoperating Revenues

6a Investment Income

6b Other

… -

7 Investments and Other Income - -

8 Nonoperating Expenses

8a Contribution to New York State

8b Interest on Long-Term Debt

8c Interest - Other

8d Interest Capitalized

8e Amortization of Debt Premium

… -

9 Investments and Other Income - -

10 Net Income Before Contributed Capital - -

11 Contributed Capital - Wind Farm Transmission Assets

… -

- -

13 Change in net position - -

14 Net position at January 1

15 Net position at December 31 - -

Exhibit No. PA-102, WP-AR-BS

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

DESCRIPTION DECEMBER \_\_\_\_ DECEMBER \_\_\_\_

(1) (2) (3)

1 Assets and Deferred Outflows

1a Current Assets:

1b Cash and cash equivalents

1c Investment in securities

1d Receivables - customers

1e Materials and supplies, at average Cost:

1f Plant and general

1g Fuel

1h Miscellaneous receivables and other

… -

2 Total current assets - -

3 Noncurrent Assets:

3a Restricted funds:

3b Cash and cash equivalents

3c Investment in securities

… -

4 Total restricted assets - -

5 Capital funds:

5a Cash and cash equivalents

5b Investment in securities

… -

6 Total capital funds - -

7 Capital Assets

7a Capital assets not being depreciated

7b Capital assets, net of accumulated depreciation

… -

8 Total capital assets - -

9 Other noncurrent assets:

9a Receivable - New York State

9b Notes receivable - nuclear plant sale

9c Other long-term assets

… -

10 Total other noncurrent assets - -

11 Total noncurrent assets - -

12 Total assets - -

13 Deferred outflows:

13a Accumulated decrease in fair value of hedging derivatives

… -

14 Total Deferred outflows - -

Exhibit No. PA-102, WP-AR-BS

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

15 Total assets and deferred outflows - -

1/ Source: Annual Financial Statements

Exhibit No. PA-102, WP-AR-BS

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

DESCRIPTION DECEMBER \_\_\_\_ DECEMBER \_\_\_\_

16 Liabilities, Deferred Inflows and Net Position

16a Current Liabilities:

16b Accounts payable and accrued liabilities

16c Short-term debt

16d Long-term debt due within one year

16e Capital lease obligation due within one year

16f Risk management activities - derivatives

… -

17 Total current liabilities - -

18 Noncurrent liabilities:

18a Long-term debt:

18b Senior:

18c Revenue bonds

18d Adjustable rate tender notes

18e Subordinated:

18f Subordinated Notes, Series 2012

18g Commercial paper

… -

19 Total long-term debt - -

20 Other noncurrent liabilities:

20a Capital lease obligation

20b Liability to decommission divested nuclear facilities

20c Disposal of spent nuclear fuel

20d Relicensing

20e Risk management activities - derivatives

20f Other long-term liabilities

… -

21 Total other noncurrent liabilities - -

22 Total noncurrent liabilities - -

23 Total liabilities - -

24 Deferred inflows:

24a Cost of removal obligation

… -

- -

25 Net position:

25a Net investment in capital assets

25b Restricted

25c Unrestricted

… -

26 Total net position - -

27 Total liabilities, deferred inflows and net position - -

Exhibit No. PA-102, WP-AR-BS

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

1/ Source: Annual Financial Statements

Exhibit No. PA-102, WP-AR-Cap Assets

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER AR-Cap Assets

CAPITAL ASSETS - Note 5 ($ Millions)

New York Power Authority

Capital Assets - Note 5
\_\_\_\_ Annual Report

12/31/\_\_\_\_ 12/31/\_\_\_\_

Ending Ending

balance Additions Deletions balance

(1) (2) (3) (4) (5)

1 Capital assets, not being depreciated:

1a Land -

1b Construction in progress -

… - -

2 Total capital assets not being depreciated - - - -

3 Capital assets, being depreciated:

3a Production - Hydro -

3b Production - Gas

3c turbine/combined cycle -

3d Transmission -

3e General -

… - -

4 Total capital assets being depreciated - - - -

5 Less accumulated depreciation for:

5a Production - Hydro -

5b Production - Gas

5c turbine/combined cycle -

5d Transmission -

5e General -

… - -

6 Total accumulated depreciation - - - -

7 Net value of capital assets being depreciated - - - -

8 Net value of all capital assets - - - -

Exhibit No. PA-102, WP-Reconciliations

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 YEAR ENDING DECEMBER 31, \_\_\_\_

WORK PAPER Reconciliations

RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

Line

No.

(1) (2) (3) (4) (5) (6) (7) (8) (9)

1 OPERATION & MAINTANANCE EXPENSES

Operations Maintenance Total O&M

1a Operations & Maintenance Expenses - as per Annual Report - - -

1b Excluded Expenses

1c Production - - -

1d A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen - - -

1e FERC acct 905 (less contribution to New York State) - - -

1f FERC acct 916 - Misc Sales Expense - - -

1g A&G allocated to Production and General - - -

1h Adjustments -

1i Less A/C 924 - Property Insurance - - -

1j Less A/C 925 - Injuries & Damages Insurance - - -

1k Less EPRI Dues - - -

1l Less A/C 928 - Regulatory Commission Expense - - -

1n PBOP Adjustment - - -

1m 924 -Property Insurance as allocated - - -

1o 925 - Injuries & Damages Insurance as allocated - - -

1p Step-up Transformers - - -

1q FACTS - - -

1r Microwave Tower Rental Income - - -

1s Reclassifications (post Annual Report) - - -

Operations & Maintenance Expenses - as per ATRR - - -

check - - -

2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

Electric Plant in Accumulated Electric Plant in Depreciation Electric Plant in Accumulated Electric Plant in Depreciation

Service ($) Depreciation ($) Service - Net ($) Expense ($) Service ($) Depreciation ($) Service - Net ($) Expense ($)

2a As per Annual Report

2b Capital Assets not being depreciated - - - - - - 0 0

2c Capital Assets being depreciated - - - - - - 0 0

2d Total Capital Assets - - - - - - 0 0

2e Less CW P - - - - - - 0 0

2f Total Assets in Service - - - - - - 0 0

2g Adjustments for ATRR

2h Cost of Removal (note 1)

2i Transmission - - - - - - 0 0

2j General - - - - - - 0 0

2k Total - - - - - - 0 0

2l Excluded (note 2)

2n Transmission - - - - - - 0 0

2m General - - - - - - 0 0

2o Total - - - - - - 0 0

2p Adjustments to Rate Base (note 3)

2q Transmission - - - - - - 0 0

2r General - - - - - - 0 0

2s Total - - - - - - 0 0

2t

2u Total Assets in Service - As per ATRR - - - - - - 0 0

2v Comprising:

2w Production - - - - - - 0 0

2x Transmission - - - - - - 0 0

2y General - - - - - - 0 0

2z Total - - - - - - 0 0

2aa check differences due to rounding - - - - - - 0 0

Notes

2ab 1 Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report

2ac 2 Excluded: Assets not recoverable under ATRR

2ad 3 Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

3 MATERIALS & SUPPLIES

3a As per Annual Report

3b Plant and General - -

3c As per ATRR - -

3d check - -

4 CAPITAL STRUCTURE

Long -Term Debt Common Equity Long -Term Debt Common Equity

4a As per Annual Report

4b Long-Term - -

4c Short-Term - -

4d Total - - - -

4e As per ATRR - - - -

4f check - - - -

5 INTEREST ON LONG-TERM DEBT

5a As per Annual Report

5b Interest LTD (including Swaps, Deferred Refinancing) - -

5c Debt Discount/Premium - -

5d Total - -

5e As per ATRR

5f Interest LTD (including Swaps, Deferred Refinancing) - -

5g Debt Discount/Premium - -

5h Total - -

5i check - -

6 REVENUE REQUIREMENT

6a As per Annual Report -

6b SENY load (note 4)

6c FACTS revenue (note 5)

6d Timing differences

7a Total (sum lines 64-66) -

7b FERC approved ATRR (line 63 - line 67) -

7c check -

Notes

7d 4 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.

7e 5 Compensation for FACTS through the NYISO’s issuance of Transmission Congestion Contract (“TCC”) payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

8a As per Annual Report

8b Annual OPEB Cost -

8c As per ATRR

8d Total NYPA PBOP -

8e check -