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NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT

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NEW YORK POWER AUTHORITY

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

TRANSMISSION REVENUE REQUIREMENT SUMMARY

Line No. A. OPERATING EXPENSES

1 Operation & Maintenance Expense

2 Administrative & General Expenses

3 Depreciation & Amortization Expense

4 TOTAL OPERATING EXPENSE

5 B. RATE BASE

6 Return on Rate Base

6a Total Project Specific Return Adjustment

7 TOTAL REVENUE REQUIREMENT

8 Incentive Return

9 True-up Adjustment

10 NET ADJUSTED REVENUE REQUIREMENT

Breakout by Project

11 NTAC Facilities

11a Project 1 - Marcy South Series Compensation

Project 2 - AC Project Segment A

TOTAL $ SOURCE/COMMENTS

(1) (2)

- Schedule A1, Col 5, Ln 7

- Schedule A2, Col 5, Ln 5

- Schedule B1, Col 6, Ln 6

- Sum lines 1, 2, & 3

- Schedule C1, Col 5, Ln 10

- Schedule C1, Col 7, Ln 10

- Schedule D2, Col 3, Ln A

- Line 4 + Line 6 + Line 6a

- Schedule F1, page 2, line 2, col. 13

- Schedule F3, page 1, line 3, col. 10

- Line 7 + line 8 + line 9

- Schedule F1, page 2, line 1a + line 1d, col. 17

- Schedule F1, page 2, line 1b, col. 17

11b
11c
11d

…

12

(Central East Energy Connect)

…
Total Break out

- Schedule F1, page 2, line 1c, col. 17

-

-

-

- Sum lines 11

Note 1 The revenue requirements shown on lines 11 and 11a et seq. are annual revenue requirements. If the first year is a partial year, 1/12

of the amounts should be recovered for every month of the Rate Year.

NEW YORK POWER AUTHORITY

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

SCHEDULE A1

OPERATION & MAINTENANCE EXPENSE SUMMARY ($)

FERC

Line No Account FERC Account Description Source Total Grand Total NYPA Form 1 Equivalent

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

Transmission:

OPERATION:

1a 560 Supervision & Engineering WP-AA, Col (5) - Page 321 line 83

1b 561 Load Dispatching WP-AA, Col (5) - Page 321 lines 85-92

1c 562 Station Expenses WP-AA, Col (5) - Page 321 line 93

1d 566 Misc. Trans. Expenses WP-AA, Col (5) - Page 321 line 97

… … … … …

2 Total Operation (sum lines 1) -

MAINTENANCE:

3a 568 Supervision & Engineering WP-AA, Col (5) - Page 321 line 101

3b 569 Structures WP-AA, Col (5) - Page 321 line 102-106

3c 570 Station Equipment WP-AA, Col (5) - Page 321 line 107

3d 571 Overhead Lines WP-AA, Col (5) - Page 321 line 108

3e 572 Underground Lines WP-AA, Col (5) - Page 321 line 109

3f 573 Misc. Transm. Plant WP-AA, Col (5) - Page 321 line 110

… … … … …

4 Total Maintenance (sum lines 3) -

5 TOTAL O&M TRANSMISSION (sum lines 2 & 4) -

Adjustments (Note 2)

6a Step-up Transformers WP-AC, Col (1) line 5 -

6b FACTS (Note 1) WP-AD,Col (1) line 5 -

6c Microwave Tower Rental Income WP-AE, Col (3) line 2 -

… … … …

7 TOTAL ADJUSTED O&M TRANSMISSION (sum lines 5-6) -

Note 1 Flexible Alternating Current Transmission System device

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

NEW YORK POWER AUTHORITY

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

SCHEDULE A2

ADMINISTRATIVE AND GENERAL EXPENSES

FERC Unallocated Transmission Allocated to

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

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

Administrative & General Expenses

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

1b 921 Office Supplies & Expenses WP-AA, Col (5) - Page 323 line 182

1c 922 Admin. Exp. Transferred-Cr WP-AA, Col (5) - Page 323 line 183

1d 923 Outside Services Employed WP-AA, Col (5) - Page 323 line 184

1e 924 Property Insurance WP-AA, Col (5) - - See WP-AG; Col (3) ,Ln 5 Page 323 line 185

1f 925 Injuries & Damages Insurance WP-AA, Col (5) - - See WP-AH; Col (3) ,Ln 4 Page 323 line 186

1g 926 Employee Pensions & Benefits WP-AA, Col (5) - Page 323 line 187

1h 928 Reg. Commission Expenses WP-AA, Col (5) - - See WP-AA; Col (3), Ln 2x Page 323 line 189

1i 930 Obsolete/Excess Inv WP-AA, Col (5) - Page 323 line 190.5

1j 930.1 General Advertising Expense WP-AA, Col (5) - Page 323 line 191

1k 930.2 Misc. General Expenses WP-AA, Col (5) - Page 323 line 192

1l 930.5 Research & Development 2/ - - 2/ Page 323 line 192.5

1m 931 Rents WP-AA, Col (5) - Page 323 line 193

1n 935 Maint of General Plant A/C 932 WP-AA, Col (5) - Page 323 line 196

… … … …

2 TOTAL (sum lines 1) -

3a Less A/C 924 Less line 1e - Page 323 line 185

3b Less A/C 925 Less line 1f - Page 323 line 186

3c Less EPRI Dues 1/ -

3d Less A/C 928 Less line 1h - Page 323 line 189

3e Less A/C 930.5 Less line 1l - 3/

3f PBOP Adjustment WP-AF -

… … …

4 TOTAL A&G Expense (sum lines 2 to 4) - - - - Allocated based on

transmission allocator

5 NET A&G TRANSMISSION EXPENSE (sum lines 1 to 4) - (Schedule E1)

1/ NYPA does not pay EPRI dues

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

…

NEW YORK POWER AUTHORITY

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

SCHEDULE B1

ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES ($)

Total

General Plant Annual

FERC Transmission Allocated to Depreciation

Line No. Account FERC Account Description Source Transmission General Plant Allocator (%) Transm. Col (3)\*(4) Col (2)+(5)

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

1a 352 Structures & Improvements WP-BA, Col (4) -

1b 353 Station Equipment WP-BA, Col (4) -

1c 354 Towers & Fixtures WP-BA, Col (4) -

1d 355 Poles & Fixtures WP-BA, Col (4) -

1e 356 Overhead Conductors & Devices WP-BA, Col (4) -

1f 357 Underground Conduit WP-BA, Col (4) -

1g 358 Underground Conductors & Devices WP-BA, Col (4) -

1h 359 Roads & Trails WP-BA, Col (4) -

… … … …

2 Unadjusted Depreciation -

3a 390 Structures & Improvements WP-BA, Col (4) -

3b 391 Office Furniture & Equipment WP-BA, Col (4) -

3c 392 Transportation Equipment WP-BA, Col (4) -

3d 393 Stores Equipment WP-BA, Col (4) -

3e 394 Tools, Shop & Garage Equipment WP-BA, Col (4) -

3f 395 Laboratory Equipment WP-BA, Col (4) -

3g 396 Power Operated Equipment WP-BA, Col (4) -

3h 397 Communication Equipment WP-BA, Col (4) -

3i 398 Miscellaneous Equipment WP-BA, Col (4) -

3j 399 Other Tangible Property WP-BA, Col (4) -

… … … …

4 Unadjusted General Plant Depreciation -

Adjustments

5a Capitalized Lease Amortization Schedule B2, Col 4, line 14 -

5b FACTS Schedule B2, Col 4, line 13 -

5c Windfarm Schedule B2, Col 4, line 11 -

5d Step-up Transformers Schedule B2, Col 4, line 12 -

5e Relicensing Reclassification WP-BG, Col 4 -

… … …

6 TOTAL (Sum lines 2-5) - - - 1/ - -

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

NEW YORK POWER AUTHORITY

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

SCHEDULE B2

ADJUSTED PLANT IN SERVICE

\_\_\_\_ \_\_\_\_ \_\_\_\_ - \_\_\_\_ 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 …

16 Total Adjustments - - - - - - - - - - -

17

18 Net Adjusted Transmission - - - - - - - - - - -

-

GENERAL

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

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

21 ln. 99 - - - - - - - - - - -

Adjustments to Rate Base

22 General - Asset Impairment - - - - - - - - - - -

23 General - Cost of Removal WP-BC - - - - - - - - - - -

24 Relicensing WP-BG - - - - - - - - - - -

25 Excluded General 4/ WP-BC - - - - - - - - - - -

26 … - - - - - - - - - - -

27 Total Adjustments - - - - - - - - - - -

28 Net Adjusted General Plant - - - - - - - - - - -

Notes

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

2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn. 3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.

4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.

SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.

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

Schedule B3 - Depreciation and Amortization Rates
 NEW YORK POWER AUTHORITY

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

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

Headquarter Lawrence/FD Blenheim- J. A. Massena- Marcy- Long Island New Project

TRANSMISSION PLANT s R Niagara Gilboa FitzPatrick Marcy South Sound Cable 2/

1 350 Land Rights

2 352 Structures and Improvements 1.87% 1.78% 1.60% 1.83% 0.89% 1.92%

3 353 Station Equipment 2.73% 2.80% 2.79% 2.83% 2.90% 1.67% 2.67%

4 354 Towers and Fixtures 1.63% 1.65% 1.65% 0.87% 1.84% 2.12% 2.27%

5 355 Poles and Fixtures 2.26% 2.30% 1.71% 1.75% 2.28% 2.65%

6 356 Overhead Conductor and Devices 2.32% 2.25% 1.95% 1.37% 2.83% 2.43% 2.45%

7 357 Underground Conduit 1.03% 1.76% 0.32% 1.69%

8 358 Underground Conductor and Devices 2.47% 2.91% 0.74% 2.44%

9 359 Roads and Trails 0.77% 0.53% 1.02% 0.11% 1.23% 1.42% 1.33%

GENERAL PLANT

10 390 Structures & Improvements 1.37% 1.69% 1.53% 1.61% 1.70% 1.75%

11 391 Office Furniture & Equipment 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%

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

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

14 392 Transportation Equipment 10.00% 4/ 5.58% 4.30% 6.30% 5.53% 10.00%

15 393 Stores Equipment 2.84% 3.08% 2.11% 3.33%

16 394 Tools, Shop & Garage Equipment 4.64% 3.92% 2.55% 5.11% 3.71% 5.00%

17 395 Laboratory Equipment 5.00% 4/ 5.17% 4.26% 5.11% 4.78% 5.00%

18 396 Power Operated Equipment 6.19% 5.68% 2.28% 3.55% 8.33%4/ 8.33%

19 397 Communication Equipment 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%

20 398 Miscellaneous Equipment 4/ 4.000% 1.09% 4.42% 5.02% 5.00% 4/ 5.00%

21 399 Other Tangible Property 6.67% 6.67% 6.67% 6.67% 6.67% 6.67% 6.67% 6.67% 6.67%

INTANGIBLE PLANT

22 303 Miscellaneous Intangible Plant

23 5 Year Property 20.00% 20.00% 20.00% 20.00% 20.00% 20.00% 20.00% 20.00% 20.00%

24 7 Year Property 14.29% 14.29% 14.29% 14.29% 14.29% 14.29% 14.29% 14.29% 14.29%

25 10 Year Property 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00% 10.00%

26 Transmission facility Contributions in Aid of Construction 3/

Notes:

1/ Where no depreciation rate is listed for a transmission or general plant account for a particular project,

NYPA lacks depreciable plant as of 12/31/2019 or 2020 (or all plant has been fully depreciated). If new plant corresponding to these
 accounts is subsequently added for the relevant projects, the "New Project" depreciation rate for the relevant account will apply. 2/ New Project transmission and general depreciation rates are equal to the life of the asset adjusted for salvage.
3/ In the event a Contribution in Aid of Construction (CIAC) is made for a transmission facility, the transmission
 depreciation rates above will be weighted based on the relative amount of underlying plant booked to the accounts
 shown in lines 1-9 above and the weighted average depreciation rate will be used to amortize the CIAC. The life of a
 facility subject to a CIAC will be equivalent to the depreciation rate calculated above, i.e., 100% deprecation rate = life
 in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC
 without prior FERC approval.

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

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

NEW YORK POWER AUTHORITY

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

SCHEDULE C1

TRANSMISSION - RATE BASE CALCULATION

GENERAL PLANT

TRANSMISSION ALLOCATED TO TOTAL RATE OF RETURN ON

RATE BASE TRANSMISSION TOTAL ALLOCATOR 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

… …

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.

NEW YORK POWER AUTHORITY

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

SCHEDULE D2

PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/

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 - F1-Proj RR, Col (7), Ln (1b)

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

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

1A PROJECT SPECIFIC RETURN ADJUSTMENT - Col (3); Ln (6) - Ln (5)

Project 2 - AC Project Segment A (Central East Energy Connect) - Capital Structure 4/

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

2 COMMON EQUITY - 9.95% - Col (1) \* Col (2)

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

4 PROJECT NET PLANT - F1-Proj RR, Col (7), Ln (1c)

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

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

2B PROJECT SPECIFIC RETURN ADJUSTMENT - Col (3); Ln (6) - Ln (5)

Project 3 - SPC Project - Capital Structure 5/

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

2 COMMON EQUITY - 9.95% - Col (1) \* Col (2)

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

4 PROJECT NET PLANT - F1-Proj RR, Col (7), Ln (1d)

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

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

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

ProjectX

A Total Project Adjustments -

Notes

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

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

3/ Additional project-specific capital structures added to this Schedule D2 must be approved by FERC. The cost of long-term debt and common equity

for any such project shall reflect the cost rates in Col (2), Lns (1) and (2) unless a different cost rate is approved by FERC.

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

consistent with the NYPA Protocols. The ROE listed in Col (2) for AC Project Segment A consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. EL19-88, added to the 9.45% ROE applicable to NYPA’s other transmission assets. See Schedule D1 and Project 1, above.

5/ The Smart Path Connect Project cost containment impacts, if any, will be computed on a workpaper and provided as supporting documentation for each applicable Annual Update,

consistent with the Commission's Order dated 07/05/22 in Docket No. ER22-1014. The ROE listed in Col (2) for the Smart Path Connect Project consists of a 50 basis point ROE Risk Adder per the Commission's approval in Docket No. ER 22-1014 added to the 9.45% ROE applicable to NYPA's other transmission assets. See Schedule D1 and Project 1, above.

NEW YORK POWER AUTHORITY

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

SCHEDULE E1

A&G AND GENERAL PLANT ALLOCATOR

Line RATIO ALLOCATED TO SOURCE/

No. DESCRIPTION From WP-EA TRANSMISSION COMMENTS

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

1 PRODUCTION 0.00%

2 INCLUDED TRANSMISSION 0.00% 0.00% Col (2); Ln (2)

3 TOTAL 0.00%

Schedule F1

Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY

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

Line

No. Item Page, Line, Col. 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 (Note G)

5 Total General Depreciation Expense Schedule B1 line 26, col 5 -

6 Annual Allocation Factor for Expenses ([line 3 + line 5] divided by line 1, col 2) - -

RETURN

7 Return on Rate Base Schedule C1 line 10, col 7 -

8 Annual Allocation Factor for Return on Rate Base (line 7 divided by line 2 col 2) - -

Schedule F1

Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY

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

PROJECT

SPECIFIC

Annual Project Annual Incentive CAPITAL

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

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

No. Project Name and # Type Plant ($) Depreciation ($) Factor for Expenses Expenses ($) ($) Return ($) Expense ($) ($) Points ($) 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 - - - 0.0000% - - 0.0000% - - - - - - - -

1b MSSC - - - 0.0000% - - 0.0000% - - - - - - - - -

1c AC Project Segment A (Central East Energy Connect) - - - 0.0000% - - 0.0000% - - - - - - - - -

1d Smart Path Connect - NTAC - ROE Risk Adder - - - 0.0000% - - 0.0000% - - - - - - - - -

1e - - - - 0.0000% - - 0.0000% - - - - - - - -

1f - - - - 0.0000% - - 0.0000% - - - - - - - -

1g - - - - 0.0000% - - 0.0000% - - - - - - - -

1h - - - - 0.0000% - - 0.0000% - - - - - - - -

1i - - - - 0.0000% - - 0.0000% - - - - - - - -

1j - - - - 0.0000% - - 0.0000% - - - - - - - -

1k - - - - 0.0000% - - 0.0000% - - - - - - - -

1l - - - - 0.0000% - - 0.0000% - - - - - - - -

1m - - - - 0.0000% - - 0.0000% - - - - - - - -

1n - - - - 0.0000% - - 0.0000% - - - - - - - -

1o - - - - 0.0000% - - 0.0000% - - - - - - - -

- - - - 0.0000% - - 0.0000% - - - - - - - -

- - - - 0.0000% - - 0.0000% - - - - - - - -

- - - - 0.0000% - - 0.0000% - - - - - - - -

- - - - 0.0000% - - 0.0000% - - - - - - - -

-

2 Total - - - - - -

Note
Letter

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

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

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

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

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

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

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

F Reserved

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

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

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

Schedule F2
Incentives

NEW YORK POWER AUTHORITY

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

Line

No. Item Reference $

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

2 100 Basis Point Incentive Return $

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.

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 MSSC - - - - - - - -

1c AC Project Segment A (Central East Energy Connect) - - - - - - - -

1d - - - - - - - - -

1e - - - - - - - - -

…

…

2 Subtotal - - -

3 Under/(Over) Recovery -

Notes:

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

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

Schedule F3
Project True-Up
 Incentives

FERC Refund Interest Rate

Interest Rates under Section

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

5 January - -

6 February - -

7 March - -

8 April - -

9 May - -

10 June - -

11 July - -

12 August - -

13 September - -

14 October - -

15 November - -

16 December - -

17 January - -

18 February - -

19 March - -

20 April - -

21 May - -

22 June - -

23 July - -

-

24 Avg. Monthly FERC Rate - -

Prior Period Adjustments

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

Project or 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).

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 - - - -

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

2n Contribution to New York State - -

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

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

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

2r 922 - Administrative Expenses Transferred - - - -

2s 923 - Outside Services Employed - - - -

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

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

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

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

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

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

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

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

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

2ac 931 - Rents - - - -

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

… … - - - - -

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

… … - - - - -

4a 403 - Depreciation Expense - - - -

… … - - - - -

5 TOTALS - - - - -

NEW YORK POWER AUTHORITY

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

WORK PAPER AB

Operation and Maintenance Detail

FERC by accounts and profit center

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

Amount ($)

0100/105 0100/110 0100/115 0100/120 0100/122 0100/125 0100/130 0100/135 0100/140 0100/145 0100/150 0100/155 0100/156 0100/157 0100/158 0100/159

Line No. FERC G/L Accounts Blenheim-Gilboa St. Lawrence Niagara Poletti Astoria Energy II Flynn Jarvis Crescent Vischer Ferry Ashokan Kensico Hell Gate Harlem River Vernon Blvd. 23rd & 3rd (Gowanus)N 1st &Grand (Kent)

1a 403 - Depreciation Expense

1b 501 - Steam Product-Fuel

1c 506 - SP-Misc Steam Power

1d 512 - SP-Maint Boiler Plt

1e 514 - SP-Maint Misc Stm Pl

1f 535 - HP-Oper Supvr&Engrg

1g 537 - HP-Hydraulic Expense

1h 538 - HP-Electric Expenses

1i 539 - HP-Misc Hyd Pwr Gen

1j 541 - HP-Maint Supvn&Engrg

1k 542 - HP-Maint of Struct

1l 543 - HP-Maint Res Dam&Wtr

1n 544 - HP-Maint Elect Plant

1m 545 - HP-Maint Misc Hyd Pl

1o 546 - OP-Oper Supvr&Engrg

1p 548 - OP-Generation Expens

1q 549 - OP-Misc Oth Pwr Gen

1r 551 - OP-Maint Supvn & Eng

1s 552 - OP-Maint of Struct

1t 553 - OP-Maint Gen & Elect

1u 554 - OP-Maint Oth Pwr Prd

1v 555 - OPSE-Purchased Power

1w 560 - Trans-Oper Supvr&Eng

1x 561 - Trans-Load Dispatcng

1y 562 - Trans-Station Expens

1z 565 - Trans-Xmsn Elect Oth

1aa 566 - Trans-Misc Xmsn Exp

1ab 568 - Trans-Maint Sup & En

1ac 569 - Trans-Maint Struct

1ad 570 - Trans-Maint St Equip

1ae 571 - Trans-Maint Ovhd Lns

1af 572 - Trans-Maint Ungrd Ln

1ag 573 - Trans-Maint Misc Xmn

1ah 905 - Misc. Customer Accts. Exps

1ai 916 - Misc. Sales Expense

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

1al 921 - Misc. Office Supp & Exps

1am 922 - Administrative Expenses Transferred

1an 923 - Outside Services Employed

1ao 924 - A&G-Property Insurance

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

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

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

1as 928 - A&G-Regulatory Commission Expense

1at 930 - Obsolete/Excess Inv

1au 931 - Rents

1av 930.5-R & D Expense

1aw 930.1-A&G-General Advertising Expense

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

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

1az

… -

2 Contribution to New York State

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

FERC by accounts and profit cent

(1) (2) (19) (20) (21) (22) (23) (24) (25) (26) (27) (28) (29) (30) (31) (32) (33) (34)

0100/160 0100/161 0100/165 0100/205 0100/210 0100/215 0100/220 0100/225 0100/230 0100/235 0100/240 0100/245 0100/255 0100/305 0100/310 0100/320

FERC G/L Accounts Pouch Terminal Brentwood 500MW Combined Cycle BG Trans JAF Trans IP3/Pol Trans Marcy/Clark TransMarcy South Trans Niagara Trans Sound Cable ST Law Trans 765 KV Trans HTP Trans DSM Headquarters Power for Jobs

403 - Depreciation Expense

501 - Steam Product-Fuel

506 - SP-Misc Steam Power

512 - SP-Maint Boiler Plt

514 - SP-Maint Misc Stm Pl
535 - HP-Oper Supvr&Engrg
537 - HP-Hydraulic Expense
538 - HP-Electric Expenses
539 - HP-Misc Hyd Pwr Gen
541 - HP-Maint Supvn&Engrg
542 - HP-Maint of Struct

543 - HP-Maint Res Dam&Wtr

544 - HP-Maint Elect Plant
545 - HP-Maint Misc Hyd Pl
546 - OP-Oper Supvr&Engrg
548 - OP-Generation Expens
549 - OP-Misc Oth Pwr Gen
551 - OP-Maint Supvn & Eng
552 - OP-Maint of Struct

553 - OP-Maint Gen & Elect
554 - OP-Maint Oth Pwr Prd
555 - OPSE-Purchased Power
560 - Trans-Oper Supvr&Eng
561 - Trans-Load Dispatcng
562 - Trans-Station Expens

565 - Trans-Xmsn Elect Oth

566 - Trans-Misc Xmsn Exp

568 - Trans-Maint Sup & En

569 - Trans-Maint Struct

570 - Trans-Maint St Equip

571 - Trans-Maint Ovhd Lns

572 - Trans-Maint Ungrd Ln

573 - Trans-Maint Misc Xmn

905 - Misc. Customer Accts. Exps

916 - Misc. Sales Expense

920 - Misc. Admin & Gen'l Salaries

921 - Misc. Office Supp & Exps

922 - Administrative Expenses Transferred
923 - Outside Services Employed
924 - A&G-Property Insurance

925 - A&G-Injuries & Damages Insurance

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

931 - Rents

930.5-R & D Expense

930.1-A&G-General Advertising Expense

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

-

Contribution to New York State -

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

FERC by accounts and profit cent

(1) (2) (35) (36) (37) (38) (39) (40) (41) (42) (43) (44) (45) (46) (47) (48) (49)

0100/321 0100/410 0100/600 0100/700 0100/800 0100/900 0100/901 0100/265 0100/322 0100/350 0100/550 0100/701 0100/902 … Overall Result

FERC G/L Accounts Recharge NY JAF SENY CES Canal Corp EV Charging Stations Large Energy Storage AC Proceedings GPSP Canals ReimagineCANALS CAPITA NYEM Lrg Scale Renewables …

403 - Depreciation Expense -

501 - Steam Product-Fuel -

506 - SP-Misc Steam Power -

512 - SP-Maint Boiler Plt -

514 - SP-Maint Misc Stm Pl -

535 - HP-Oper Supvr&Engrg -

537 - HP-Hydraulic Expense -

538 - HP-Electric Expenses -

539 - HP-Misc Hyd Pwr Gen -

541 - HP-Maint Supvn&Engrg -

542 - HP-Maint of Struct -

543 - HP-Maint Res Dam&Wtr -

544 - HP-Maint Elect Plant -

545 - HP-Maint Misc Hyd Pl -

546 - OP-Oper Supvr&Engrg -

548 - OP-Generation Expens -

549 - OP-Misc Oth Pwr Gen -

551 - OP-Maint Supvn & Eng -

552 - OP-Maint of Struct -

553 - OP-Maint Gen & Elect -

554 - OP-Maint Oth Pwr Prd -

555 - OPSE-Purchased Power -

560 - Trans-Oper Supvr&Eng -

561 - Trans-Load Dispatcng -

562 - Trans-Station Expens -

565 - Trans-Xmsn Elect Oth -

566 - Trans-Misc Xmsn Exp -

568 - Trans-Maint Sup & En -

569 - Trans-Maint Struct -

570 - Trans-Maint St Equip -

571 - Trans-Maint Ovhd Lns -

572 - Trans-Maint Ungrd Ln -

573 - Trans-Maint Misc Xmn -

905 - Misc. Customer Accts. Exps -

916 - Misc. Sales Expense -

920 - Misc. Admin & Gen'l Salaries -

921 - Misc. Office Supp & Exps -

922 - Administrative Expenses Transferred -

923 - Outside Services Employed -

924 - A&G-Property Insurance -

925 - A&G-Injuries & Damages Insurance -

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

926 - A&G-Employee Pension & Benefits -

928 - A&G-Regulatory Commission Expense -

930 - Obsolete/Excess Inv -

931 - Rents -

930.5-R & D Expense -

930.1-A&G-General Advertising Expense -

930.2-A&G-Miscellaneous & General Expense -

935 - A&G-Maintenance of General Plant -

-

- -

Contribution to New York State - -

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

NEW YORK POWER AUTHORITY

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

WORK PAPER AC

STEP-UP TRANSFORMERS O&M ALLOCATOR

Amount ($) Ratio Notes

Line No. (1) (2)

1 Avg. Transmission Plant in Service - Sch B2; Col 9, Sum Ln 5, 6 and 10

Generator Step-Up Transformer Plant-in-

2 Service - Sch B2, Line 12, Col 9

3 Ratio - Col 1, Ln 2 / Col 1, Ln 1

4 Transmission Maintenance - Sch A1; Col 4, Ln 4

5 Removed Step-up Transmission O&M - Col 1, Ln 4 x Col 2, Ln 3

NEW YORK POWER AUTHORITY

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

WORK PAPER AD

FACTS O&M ALLOCATOR

Amount ($) Ratio Notes

Line No. (1) (2)

1 Avg. Transmission Plant in Service - Sch B2; Col 5, Sum Ln 5, 6 and 10

2 FACTS Plant-in-Service - Sch B2, Line 13, Col 9

3 Ratio - Col 1, Ln 2 / Col 1, Ln 1

4 Transmission Maintenance - Sch A1: Col 4, Ln 4

5 Reclassified FACTS Transmission Plant - Subtract Col 1, Ln 4 \* Col 2, Ln 3

NEW YORK POWER AUTHORITY

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

WORK PAPER AE

MICROWAVE TOWER RENTAL INCOME

(1) (2) (3)

Posting Income

Line No. Date Account Amount ($)

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

1j
1k
1l

1n
…

2 -

NEW YORK POWER AUTHORITY

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

WORK PAPER AF

POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)

(1) (2)

Line No. Item Amount ($)

1 Total NYPA PBOP

2 PBOP Capitalized

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

4 Base PBOP Amount 35,797,785

5 PBOP Adjustment Line 4 less line 3 -

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

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 -

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 allocator from

2 Subtotal - - - Schedule E1

3a

…

- 100.00 -

4 Grand Total -

NEW YORK POWER AUTHORITY

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

WORK PAPER AI

PROPERTY INSURANCE ALLOCATOR

Gross Plant in

12/31/\_\_\_\_ ($) 12/31/\_\_\_\_ ($) Average Service Ratio Source

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

1 PRODUCTION - - - - WP-BC

2 TRANSMISSION (353 Station Equip.) - - - - WP-BC

3 TOTAL - - - -

NEW YORK POWER AUTHORITY

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

WORK PAPER BA

DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation \_\_\_\_

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

FERC

Site Acct # Item Depreciation ($)

Line No. Source/Comments Included General Plant

1a 390 -

1b 390 -

1c 390 -

1d 390 -

1e 390 -

1f 390 -

… 390 -

… 390 -

2 390 Subtotal General - Structures & Improvements -

3a 391 -

3b 391 -

3c 391 -

3d 391 -

3e 391 -

… 391 -

… 391 -

4 391 Subtotal General - Office Furniture & Equipment -

5a 392 -

5b 392 -

5c 392 -

5d 392 -

5e 392 -

… 392 -

… 392 -

6 392 Subtotal General - Transportation Equipment -

7a 393 -

7b 393 -

7c 393 -

7d 393 -

… 393 -

… 393 -

8 393 Subtotal General - Stores Equipment -

9a 394 -

9b 394 -

9c 394 -

9d 394 -

9e 394 -

… 394 -

… 394 -

10 394 Subtotal General - Tools, Shop & Garage Equipment -

11a 395 -

11b 395 -

11c 395 -

11d 395 -

11e 395 -

… 395 -

… 395 -

12 395 Subtotal General - Laboratory Equipment -

13a 396 -

13b 396 -

13c 396 -

13d 396 -

13e 396 -

… 396 -

… 396 -

14 396 Subtotal General - Power Operated Equipment -

15a 397 -

15b 397 -

15c 397 -

15d 397 -

15e 397 -

15f 397 -

15g 397 -

… 397 -

… 397 -

16 397 Subtotal General - Communication Equipment -

17a 398 -

17b 398 -

17c 398 -

17d 398 -

17e 398 -

… 398 -

… 398 -

18 398 Subtotal General - Miscellaneous Equipment -

19a 399 -

19b 399 -

19c 399 -

… 399 -

… 399 -

20 399 Subtotal General - Other Tangible Property -

…

21 Total Included General Plant -

NEW YORK POWER AUTHORITY

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

WORK PAPER BA

DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

Included General & Transmission Plant - Depreciation \_\_\_\_

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

FERC

Site Acct # Item Depreciation ($)

Included Transmission Plant

22a 352 -

22b 352 -

22c 352 -

22d 352 -

22e 352 -

22f 352 -

22g 352 -

… 352 -

… 352 -

23 352 Subtotal Transmission - Structures & Improvements -

24a 353 -

24b 353 -

24c 353 -

24d 353 -

24e 353 -

24f 353 -

24g 353 -

24h 353 -

… 353 -

… 353 -

25 353 Subtotal Transmission - Station Equipment -

26a 354 -

26b 354 -

26c 354 -

26d 354 -

26e 354 -

26f 354 -

… 354 -

… 354 -

27 354 Subtotal Transmission - Towers & Fixtures -

28a 355 -

28b 355 -

28c 355 -

28d 355 -

28e 355 -

… 355 -

… 355 -

29 355 Subtotal Transmission - Poles & Fixtures -

30a 356 -

30b 356 -

30c 356 -

30d 356 -

30e 356 -

30f 356 -

… 356 -

… 356 -

31 356 Subtotal Transmission - Overhead Conductors & Devices -

32a 357 -

32b 357 -

32c 357 -

… 357 -

… 357 -

33 357 Subtotal Transmission - Underground Conduit -

34a 358 -

34b 358 -

34c 358 -

… 358 -

… 358 -

35 358 Subtotal Transmission - Underground Conductors & Devices -

36a 359 -

36b 359 -

36c 359 -

36d 359 -

36e 359 -

36f 359 -

… 359 -

… 359 -

37 359 Subtotal Transmission - Roads & Trails -

…

38 Total Included Transmission Plant -

NEW YORK POWER AUTHORITY

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

WORK PAPER BB

\_\_\_\_-\_\_\_\_ EXCLUDED PLANT IN SERVICE

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

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

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 - - - - - - - -

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 - - - - - - - -

22

22a - - - - - - - -

22b - - - - - - - -

22c - - - - - - - -

22d - - - - - - - -

22e - - - - - - - -

22f - - - - - - - -

22g - - - - - - - -

22h - - - - - - - -

22i - - - - - - - -

22j - - - - - - - -

22k - - - - - - - -

22l - - - - - - - -

22n - - - - - - - -

… - - - - - - - -

23 SUBTOTAL SCPP - - - - - - - -

24

… - - - - - - - -

… - - - - - - - -

SUBTOTAL - - - - - - - -

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

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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

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 $) Expense ($)

1ah
1ai
…

…

2 Land Total - - - - - - - -

3 Construction in progress

3a Adjustments CWIP

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

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

Capital assets, being depreciated:

6 Production - Hydro

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

6g
6h
6i

6j

6k
6l

6n
6m
6o
6p
6q

6r
6s

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

6t

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

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

…

…

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

8 Production - Gas turbine/combined cycle

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

8g
8h
8i

8j

8k
8l

8n
8m
8o
8p
8q

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

8r
8s
8t

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

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

8am
8an
8ao
8ap
8aq

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

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

8bc
8bd
…

…

Production - Gas

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

10 Transmission

10a
10b
10c
10d
10e
10f
10g
10h
10i
10j
 10k
10l

10m
10n
10o
10p
10q

10r
10s
10t
10u
10v
 10w
10x
10y
10z

10aa
10ab

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

10ac
10ad
10ae

10af
10ag
10ah

10ai
10aj
 10ak

10al

10am
10an
10ao
10ap
10aq

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

10bf
10bg
10bh

10bi
10bj
 10bk

10bl
10bm

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

10bn
10bo
10bp
10bq
10br

…

…

11 Transmission Total - - - - - - - -

-

12 General

12a
12b
12c
12d
12e
12f
12g
12h
12i
12j
 12k
12l

12m
12n
12o
12p
12q

12r
12s
12t
12u
12v
 12w
12x
12y
12z

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

12aa
12ab
12ac
12ad
12ae

12af
12ag
12ah

12ai
12aj
 12ak

12al
12am
12an
12ao
12ap
12aq

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

12bf
12bg
12bh
12bi
12bj
 12bk

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

12bl
12bm
12bn
12bo
12bp
12bq

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

12cf
12cg
12ch

12ci

12cj
12ck
12cl
 12cm
12cn
12co
12cp
12cq

12cr
12cs
12ct
12cu
12cv

NEW YORK POWER AUTHORITY

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

WORK PAPER BC

PLANT IN SERVICE DETAIL

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

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

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 $) Expense ($)

12cw
12cx
12cy
12cz
 12da

…

…

13 General Total - - - - - - - -

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

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

NEW YORK POWER AUTHORITY

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

WORK PAPER BD

MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION
 AND UNAMORTIZED BALANCE

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 - -

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 $) Expense ($)

1a

1b

1… …

2 Total Plant - - - - - - - -

3 Year-Over-Year Accumulated Depreciation -

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

NEW YORK POWER AUTHORITY

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

WORK PAPER BF

GENERATOR STEP-UP TRANSFORMERS BREAKOUT

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

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
…

- - - - - - - -

3

3a
…

- - - - - - - - -

4

4a
…

- - - - - - - -

5

5a
5b
5c
…

- - - - - - - -

6

6a
…

- - - - - - - -

7 Grand Total - - - - - - - -

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

NEW YORK POWER AUTHORITY

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

WORK PAPER BG

RELICENSING/RECLASSIFICATION EXPENSES

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

Plant in 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 - - - - - - - -

BLENHEIM GILBOA

3a

…
…
…

3 - - - - - - - -

4a
…
…
…

4 - - - - - - - -

5 Total Expenses - - - - - - - -

NEW YORK POWER AUTHORITY

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

WORK PAPER BH

ASSET IMPAIRMENT

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

Posting Profit 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 -

NEW YORK POWER AUTHORITY

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

WORK PAPER BI

COST OF REMOVAL

Cost of Removal to Regulatory Assets - Depreciation:

(1) (2) (3)

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

Amount ($) Amount ($)

1 Production

2 Transmission

3 General

4 Total - -

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

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

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT
 December 31, \_\_\_\_

WORKPAPER BJ

INDIVIDUAL PROJECTS - PLANT IN SERVICE and DEPRECIATION

12/31/ 12/31/ Average

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

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

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

1a Transmission MARCY-SOUTH SERIES COMPENSATION 350 Land & Land Rights - - - - - - - - - -

1b Transmission MARCY-SOUTH SERIES COMPENSATION 352 Structures & Improvements - - - - - - - - - - -

1c Transmission MARCY-SOUTH SERIES COMPENSATION 353 Station Equipment - - - - - - - - - - -

1d Transmission MARCY-SOUTH SERIES COMPENSATION 354 Towers & Fixtures - - - - - - - - - - -

1e Transmission MARCY-SOUTH SERIES COMPENSATION 355 Poles & Fixtures - - - - - - - - - - -

1f Transmission MARCY-SOUTH SERIES COMPENSATION 356 Overhead Conductors & Devices - - - - - - - - - - -

1g Transmission MARCY-SOUTH SERIES COMPENSATION 357 Underground Conduit - - - - - - - - - - -

1h Transmission MARCY-SOUTH SERIES COMPENSATION 358 Underground Conductors & Devices - - - - - - - - - - -

1i Transmission MARCY-SOUTH SERIES COMPENSATION 359 Roads & Trails - - - - - - - - - - -

…

1 MSSC Transmission Total - - - - - - - - - - -

2a Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 350 Land & Land Rights - - - - - - - - - - -

2b Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 352 Structures & Improvements - - - - - - - - - - -

2c Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 353 Station Equipment - - - - - - - - - - -

2d Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 354 Towers & Fixtures - - - - - - - - - - -

2e Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 355 Poles & Fixtures - - - - - - - - - - -

2f Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 356 Overhead Conductors & Devices - - - - - - - - - - -

2g Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 357 Underground Conduit - - - - - - - - - - -

2h Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 358 Underground Conductors & Devices - - - - - - - - - - -

2i Transmission AC Project Segment A (CENTRAL EAST ENERGY CONNECT) 359 Roads & Trails - - - - - - - - - - -

…

2 AC Project Seg A (Central East Energy Connect) Total - - - - - - - - - - -

3a Transmission Smart Path Connect 350 Land & Land Rights - - - - - - - - - - -

3b Transmission Smart Path Connect 352 Structures & Improvements - - - - - - - - - - -

3c Transmission Smart Path Connect 353 Station Equipment - - - - - - - - - - -

3d Transmission Smart Path Connect 354 Towers & Fixtures - - - - - - - - - - -

3e Transmission Smart Path Connect 355 Poles & Fixtures - - - - - - - - - - -

3f Transmission Smart Path Connect 356 Overhead Conductors & Devices - - - - - - - - - - -

3g Transmission Smart Path Connect 357 Underground Conduit - - - - - - - - - - -

3h Transmission Smart Path Connect 358 Underground Conductors & Devices - - - - - - - - - - -

3i Transmission Smart Path Connect 359 Roads & Trails - - - - - - - - - - -

…

3 SPC Project Total - - - - - - - - - - -

…

NEW YORK POWER AUTHORITY

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

WORK PAPER CA

MATERIALS AND SUPPLIES

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

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 - - - - -

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 - -

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 the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3)

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

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

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

FPA Section 205 or 206 filing to FERC.

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

(2) and (3).

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

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

NEW YORK POWER AUTHORITY

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

WORK PAPER DB

CAPITAL STRUCTURE

LONG-TERM DEBT AND RELATED INTEREST

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

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 - -

NEW YORK POWER AUTHORITY

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

WORK PAPER EA

CALCULATION OF A&G AND GENERAL PLANT ALLOCATOR

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

Profit Labor 1/ Net Plant 2/ Net Revenue3/ Labor Net Plant Net Revenue Allocator

Center(s) Site $ $ $ % % % Ratio

1a 105 Blenheim-Gilboa 0.00%

1b 110 St. Lawrence 0.00%

1c 115 Niagara 0.00%

1d 120 Poletti 0.00%

1e 125 Flynn 0.00%

1f

1g 122 AE II 0.00%

1h

1i 130-150 Total Small Hydro 0.00%

1j

1k 155-161 Total Small Clean Power Plants 0.00%

1l

1n 165 500MW Combined Cycle 0.00%

1m

1o 205-245 Total Included Transmission 0.00%

1p

1q 321 Recharge New York 0.00%

1r

1s 600 SENY 0.00%

… - - 0.00%

Total - Production + Transmission - - - 0.00% 0.00% 0.00% 0.00%

Total - Production Only - - - 0.00% 0.00% 0.00% 0.00%

Notes

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

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

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

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

…

NEW YORK POWER AUTHORITY

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

WORK PAPER AR- IS

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

($ Millions)

Actual Actual

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

(1) (2) (3)

1 Operating Revenues

1a Power Sales

1b Transmission Charges

1c Wheeling Charges

1d Other

… -

2 Total Operating Revenues - -

3 Operating Expenses

3a Purchased Power

3b Fuel Oil and Gas

3c Wheeling

3d Operations

3e Maintenance

3f Depreciation

3g Impairment Cost

… -

4 Total Operating Expenses - -

5 Operating Income - -

6 Nonoperating Revenues

6a Investment Income

6b Other

… -

7 Investments and Other Income - -

8 Nonoperating Expenses

8a Contribution to New York State

8b Interest on Long-Term Debt

8c Interest - Other

8d Interest Capitalized

8e Amortization of Debt Premium

8f Canal Reimbursement Agreement

… -

9 Investments and Other Income - -

10 Net Income Before Contributed Capital - -

11 Contributed Capital - Wind Farm Transmission Assets

… -

- -

13 Change in net position - -

14 Net position at January 1

15 Net position at December 31 - -

NEW YORK POWER AUTHORITY

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

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

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

(1) (2) (3)

1 Assets and Deferred Outflows

1a Current Assets:

1b Cash and cash equivalents

1c Investment in securities

1d Investments in securities- restricted

1e Receivables - customers

1f Materials and supplies, at average Cost:

1g Plant and general

1h Fuel

1i Miscellaneous receivables and other

… -

2 Total current assets - -

3 Noncurrent Assets:

3a Restricted funds:

3b Cash and cash equivalents

3c Investment in securities

… -

4 Total restricted assets - -

5 Capital funds:

5a Cash and cash equivalents

5b Investment in securities

… -

6 Total capital funds - -

7 Capital Assets

7a Capital assets not being depreciated

7b Capital assets, net of accumulated depreciation

… -

8 Total capital assets - -

9 Other noncurrent assets:

9a Receivable - New York State

9b Notes receivable - nuclear plant sale

9c Other long-term assets

… -

10 Total other noncurrent assets - -

11 Total noncurrent assets - -

12 Total assets - -

13 Deferred outflows:

13a Accumulated decrease in fair value of hedging derivatives

… -

14 Total Deferred outflows - -

15

Total assets and deferred outflows

-

-

NEW YORK POWER AUTHORITY

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

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY

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

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

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

16 Liabilities, Deferred Inflows and Net Position

16a Current Liabilities:

16b Accounts payable and accrued liabilities

16c Short-term debt

16d Long-term debt due within one year

16e Capital lease obligation due within one year

16f Risk management activities - derivatives

… -

17 Total current liabilities - -

18 Noncurrent liabilities:

18a Long-term debt:

18b Senior:

18c Revenue bonds

18d Adjustable rate tender notes

18e Subordinated:

18f Subordinated Notes, Series 2012

18g Commercial paper

… -

19 Total long-term debt - -

20 Other noncurrent liabilities:

20a Capital lease obligation

20b Liability to decommission divested nuclear facilities

20c Disposal of spent nuclear fuel

20d Relicensing

20e Risk management activities - derivatives

20f Other long-term liabilities

… -

21 Total other noncurrent liabilities - -

22 Total noncurrent liabilities - -

23 Total liabilities - -

24 Deferred inflows:

24a Cost of removal obligation

24b Accumulated increase in fair value of hedging

24c Pensions (Note 10)

24d Postemployment benefits other than pensions (Note 11)

… -

- -

25 Net position:

25a Net investment in capital assets

25b Restricted

25c Unrestricted

25d Postemployment benefits other than pensions (Note 11)

… -

26 Total net position - -

27 Total liabilities, deferred inflows and net position - -

NEW YORK POWER AUTHORITY

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

WORK PAPER AR-BS

STATEMENT OF NET POSITION

($ Millions)

1/ Source: Annual Financial Statements

NEW YORK POWER AUTHORITY

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

WORK PAPER AR-Cap Assets

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 -

1c Land-Canal System -

1d CIP- Canal System -

… - -

2 Total capital assets not being depreciated - - - -

3 Capital assets, being depreciated:

3a Production - Hydro -

3b Production - Gas

3c turbine/combined cycle -

3d Transmission -

3e General -

3f Canal System -

… - -

4 Total capital assets being depreciated - - - -

5 Less accumulated depreciation for:

5a Production - Hydro -

5b Production - Gas

5c turbine/combined cycle -

5d Transmission -

5e General -

5f Canal System -

… - -

6 Total accumulated depreciation - - - -

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

8 Net value of all capital assets - - - -

NEW YORK POWER AUTHORITY

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

WORK PAPER Reconciliations

RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

Line

No.

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

1 OPERATION & MAINTANANCE EXPENSES

Operations Maintenance Total O&M

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

Excluded Expenses

1b Production - - -

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

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

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

… … -

… … -

1h A&G not allocated to Transmission - - -

Adjustments -

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

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

1k Less EPRI Dues - - -

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

1m Less A/C 930.5 - R&D Expense - - -

1n PBOP Adjustment - - -

1o 924 -Property Insurance as allocated - - -

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

1q 930.5 - R&D Expense -

1r Step-up Transformers - - -

1s FACTS - - -

1t Microwave Tower Rental Income - - -

… … -

… … -

1w Reclassifications (post Annual Report) - - -

1x Operations & Maintenance Expenses - as per ATRR - - -

check - - -

2 ELECTRIC PLANT IN SERVICE & DEPRECIATION

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

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

2a Electric Plant in Service & Depreciation As per Annual Report

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

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

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

2e Less CWIP - - - - - - - -

2e Less Canal CIP - - - - - - - -

2f Less Canal Assets - - - - - - - -

… …

2g Total Assets in Service - - - - - - - -

2h Adjustments for ATRR

2i Cost of Removal (note 1)

2j Transmission - - - - - - - -

2k General - - - - - - - -

2l Total - - - - - - - -

2n Excluded (note 2)

2m Transmission - - - - - - - -

2o General - - - - - - - -

2p Total - - - - - - - -

2q Adjustments to Rate Base (note 3)

2r Transmission - - - - - - - -

2s General - - - - - - - -

2t Total - - - - - - - -

2u

2v Total Assets in Service - As per ATRR - - - - - - - -

2w Comprising:

2x Production - - - - - - - -

2y Transmission - - - - - - - -

2z General - - - - - - - -

2aa Total - - - - - - - -

check differences due to rounding - - - - - - - -

Notes

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

2ac 2 Excluded: Assets not recoverable under ATRR

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

3 MATERIALS & SUPPLIES

3a As per Annual Report

3b Plant and General - -

3c As per ATRR - -

3d check - -

4 CAPITAL STRUCTURE

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

4a As per Annual Report

4b Long-Term - -

4c Short-Term - -

4d Unamortized Premium/Discount - -

4e Total - - - -

4f As per ATRR (Note 4) - - - -

4g check - - - -

Notes

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

… …

5 INTEREST ON LONG-TERM DEBT

5a As per Annual Report

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

5c

5d Debt Discount/Premium - -

5e Total - -

5f As per ATRR

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

5h Debt Discount/Premium - -

5i Total - -

5j check - -

Notes

… …

6 REVENUE REQUIREMENT

6a As per Annual Report -

6b SENY load (note 5)

6c FACTS revenue (note 6)

6d Timing differences

…

7a Subtotal -

7b FERC approved ATRR (line 6a + line 7a) -

7c check -

Notes

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

7e 6 Compensation for FACTS through the NYISO’s issuance of Transmission Congestion Contract (“TCC”) payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

8a As per Annual Report

8b Annual OPEB Cost -

8c … -

8d Subtotal -

8e As per ATRR

8f Total NYPA PBOP -

8g check -