

**Exhibit No. PA-102, INDEX**

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NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT**

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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.                   | <u>A. OPERATING EXPENSES</u>                | <u>TOTAL \$</u><br>(1) | <u>SOURCE/COMMENTS</u><br>(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                          | <b>TOTAL OPERATING EXPENSE</b>              | -                      | Sum lines 1, 2, & 3                   |
| 5                          | <b><u>B. RATE BASE</u></b>                  | -                      | Schedule C1, Col 5, Ln 10             |
| 6                          | Return on Rate Base                         | -                      | Schedule C1, Col 7, Ln 10             |
| 6a                         | Total Project Specific Return Adjustment    | -                      | Schedule D2, Col 3, Ln A              |
| 7                          | <b>TOTAL REVENUE REQUIREMENT</b>            | -                      | Line 4 + Line 6 + Line 6a             |
| 8                          | Incentive Return                            | -                      | Schedule F1, page 2, line 2, col. 13  |
| 9                          | True-up Adjustment                          | -                      | Schedule F3, page 1, line 3, col. 10  |
| 10                         | <b>NET ADJUSTED REVENUE REQUIREMENT</b>     | -                      | Line 7 + line 8 + line 9              |
| <b>Breakout by Project</b> |                                             |                        |                                       |
| 11                         | NTAC Facilities                             | -                      | Schedule F1, page 2, line 1a, col. 16 |
| 11a                        | Project 1 - Marcy South Series Compensation | -                      | Schedule F1, page 2, line 1b, col. 16 |
| 11b                        | Project 2 - AC Project Segment A            | -                      | 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.



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

SCHEDULE A1  
OPERATION & MAINTENANCE EXPENSE SUMMARY (\$)

| Line No.             | FERC Account<br>(1) | FERC Account Description<br>(2) | Source<br>(3)         | Total<br>(4) | Grand Total<br>(5) | NYPA Form 1 Equivalent<br>(6) |
|----------------------|---------------------|---------------------------------|-----------------------|--------------|--------------------|-------------------------------|
| Transmission:        |                     |                                 |                       |              |                    |                               |
| OPERATION:           |                     |                                 |                       |              |                    |                               |
| 1                    | 560                 | Supervision & Engineering       | WP-AA, Col (5)        | -            |                    | Page 321 line 83              |
| 2                    | 561                 | Load Dispatching                | WP-AA, Col (5)        | -            |                    | Page 321 lines 85-92          |
| 3                    | 562                 | Station Expenses                | WP-AA, Col (5)        | -            |                    | Page 321 line 93              |
| 4                    | 566                 | Misc. Trans. Expenses           | WP-AA, Col (5)        | -            |                    | Page 321 line 97              |
| 5                    |                     | Total Operation                 | (sum lines 1-4)       | -            |                    |                               |
| MAINTENANCE:         |                     |                                 |                       |              |                    |                               |
| 6                    | 568                 | Supervision & Engineering       | WP-AA, Col (5)        | -            |                    | Page 321 line 101             |
| 7                    | 569                 | Structures                      | WP-AA, Col (5)        | -            |                    | Page 321 line 102-106         |
| 8                    | 570                 | Station Equipment               | WP-AA, Col (5)        | -            |                    | Page 321 line 107             |
| 9                    | 571                 | Overhead Lines                  | WP-AA, Col (5)        | -            |                    | Page 321 line 108             |
| 10                   | 572                 | Underground Lines               | WP-AA, Col (5)        | -            |                    | Page 321 line 109             |
| 11                   | 573                 | Misc. Transm. Plant             | WP-AA, Col (5)        | -            |                    | Page 321 line 110             |
| 12                   |                     | Total Maintenance               | (sum lines 6-11)      | -            |                    |                               |
| 13                   |                     | TOTAL O&M TRANSMISSION          | (sum lines 5 & 12)    |              | -                  |                               |
| Adjustments (Note 2) |                     |                                 |                       |              |                    |                               |
| 14                   |                     | Step-up Transformers            | WP-AC, Col (1) line 5 |              | -                  |                               |
| 15                   |                     | FACTS (Note 1)                  | WP-AD, Col (1) line 5 |              | -                  |                               |
| 16                   |                     | Microwave Tower Rental Income   | WP-AE, Col (3) line 2 |              | -                  |                               |
| 17                   |                     | TOTAL ADJUSTED O&M TRANSMISSION | (sum lines 13-16)     |              | -                  |                               |

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

Exhibit No. PA-102, SCH-A2

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

SCHEDULE A2  
ADMINISTRATIVE AND GENERAL EXPENSES

| FERC                                         |                                    | Source               | Unallocated | Transmission | Allocated to      | Source/Comments                                                 | NYPA Form 1 Equivalent |
|----------------------------------------------|------------------------------------|----------------------|-------------|--------------|-------------------|-----------------------------------------------------------------|------------------------|
| Line No.                                     | Account Description                |                      | A&G (\$)    | Labor Ratio  | Transmission (\$) |                                                                 |                        |
| (1)                                          | (2)                                |                      | (3)         | (4)          | (5)               | (6)                                                             | (7)                    |
| <b>Administrative &amp; General Expenses</b> |                                    |                      |             |              |                   |                                                                 |                        |
| 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 allocator (Schedule E1) |                        |
| 23                                           | NET A&G TRANSMISSION EXPENSE       | (sum lines 1 to 22)  |             |              | -                 |                                                                 |                        |

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-B1

NEW YORK POWER AUTHORITY

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

SCHEDULE B1  
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)

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

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

| NEW YORK POWER AUTHORITY                                             |                                           |       |                                              |                                                           |                                                        |                             |                           |                       |                               |                             |                           |                    |
|----------------------------------------------------------------------|-------------------------------------------|-------|----------------------------------------------|-----------------------------------------------------------|--------------------------------------------------------|-----------------------------|---------------------------|-----------------------|-------------------------------|-----------------------------|---------------------------|--------------------|
|                                                                      |                                           |       |                                              | TRANSMISSION REVENUE REQUIREMENT YEAR ENDING DECEMBER 31, |                                                        |                             |                           |                       |                               |                             |                           |                    |
|                                                                      |                                           |       |                                              | SCHEDULE B2<br>ADJUSTED PLANT IN SERVICE                  |                                                        |                             |                           |                       |                               |                             |                           |                    |
|                                                                      |                                           |       |                                              | ____ - ____ Average                                       |                                                        |                             |                           |                       |                               |                             |                           |                    |
| Line in No.                                                          |                                           |       |                                              | Plant in Accumulated Service (\$)<br>Depreciation (\$)    | Accumulated Plant in Depreciation (\$)<br>Service (\$) | Plant in Service - Net (\$) | Depreciation Expense (\$) | Plant in Service (\$) | Accumulated Depreciation (\$) | Plant in Service - Net (\$) | Depreciation Expense (\$) | Plant Service (\$) |
| (10)                                                                 |                                           |       |                                              | (1)                                                       | (2)<br>(11)                                            | (3)                         | (4)                       | (5)                   | (6)                           | (7)                         | (8)                       | (9)                |
| NYPA Form 1 Equivalent                                               |                                           |       |                                              |                                                           |                                                        |                             |                           |                       |                               |                             |                           |                    |
| PRODUCTION                                                           |                                           |       |                                              |                                                           |                                                        |                             |                           |                       |                               |                             |                           |                    |
| Source Plant in Service (p. 204-207 column (g)) Depreciation (p.219) |                                           |       |                                              |                                                           |                                                        |                             |                           |                       |                               |                             |                           |                    |
| 1                                                                    | Production - Land                         | WP-BC | In. 8 + In. 27 + In. 37                      | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 2                                                                    | Production - Hydro                        | WP-BC | In. 35 - In. 27                              | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 3                                                                    | Production - Gas Turbine / Combined Cycle | WP-BC | In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37 | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 4                                                                    |                                           |       |                                              | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| TRANSMISSION                                                         |                                           |       |                                              |                                                           |                                                        |                             |                           |                       |                               |                             |                           |                    |
| 5                                                                    | Transmission - Land                       | WP-BC | In. 48                                       | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 6                                                                    | Transmission                              | WP-BC | In. 58 + In. 100.6 - In. 48                  | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 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 | In. 86                                       | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 19                                                                   | General                                   | WP-BC | In. 99 - In. 86                              | -                                                         | -                                                      | -                           | -                         | -                     | -                             | -                           | -                         | ---                |
| 20                                                                   |                                           |       | In. 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                                    | 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%      |
| 14                                                                                                                                                | 392                | Transportation Equipment                                   | 2.56%                    | 4.49%            | 2.96%   | 5.03%           |                   | 4.48%         |             | 13.04%                     | 10.00%      |
| 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                                            | 20.00%                   | 20.00%           | 20.00%  | 20.00%          | 20.00%            | 20.00%        | 20.00%      | 20.00%                     | 20.00%      |
| 22                                                                                                                                                |                    | 10 Year Property                                           | 10.00%                   | 10.00%           | 10.00%  | 10.00%          | 10.00%            | 10.00%        | 10.00%      | 10.00%                     | 10.00%      |
| 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                                            | 20.00%                   | 20.00%           | 20.00%  | 20.00%          | 20.00%            | 20.00%        | 20.00%      | 20.00%                     | 20.00%      |
| 27                                                                                                                                                |                    | 7 Year Property                                            | 14.29%                   | 14.29%           | 14.29%  | 14.29%          | 14.29%            | 14.29%        | 14.29%      | 14.29%                     | 14.29%      |
| 28                                                                                                                                                |                    | 10 Year Property                                           | 10.00%                   | 10.00%           | 10.00%  | 10.00%          | 10.00%            | 10.00%        | 10.00%      | 10.00%                     | 10.00%      |
| 29                                                                                                                                                |                    | Transmission facility Contributions in Aid of Construction | 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 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% ÷ depreciation rate = life in years. The estimated life of the facility or rights associated with the facility will not change over the life of a CIAC without prior FERC approval.

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

| <u>RATE BASE</u>                   | <u>TRANSMISSION<br/>PLANT (\$)</u><br>(1) | <u>TOTAL<br/>GENERAL PLANT (\$)</u><br>(2) | <u>TRANSM.<br/>LABOR<br/>RATIO</u><br><u>[Schedule E1]</u><br>(3) | <u>GENERAL PLANT<br/>ALLOCATED TO<br/>TRANSMISSION (\$)</u><br><u>(2) * (3)</u><br>(4) | <u>TOTAL<br/>TRANSMISSION (\$)</u><br><u>(1) + (4)</u><br>(5) | <u>RATE OF<br/>RETURN</u><br><u>[Schedule D1]</u><br>(6) | <u>RETURN ON<br/>RATE BASE</u><br><u>(5) * (6)</u><br>(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

|               |                   |
|---------------|-------------------|
|               |                   |
|               |                   |
|               |                   |
|               |                   |
| Docket Number | Authorized Amount |

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



NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_  
  
SCHEDULE D1  
CAPITAL STRUCTURE AND COST OF CAPITAL

| <u>Line No.</u> | <u>TITLE</u>         | <u>CAPITALIZATION RATIO</u><br><u>from WP-DA 1/</u><br><u>(1)</u> | <u>COST RATE</u><br><u>from WP-DA 2/</u><br><u>(2)</u> | <u>WEIGHTED</u><br><u>AVERAGE</u><br><u>(3)</u> | <u>SOURCE/COMMENTS</u><br><u>(4)</u> |
|-----------------|----------------------|-------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------|--------------------------------------|
| 1               | LONG-TERM DEBT       | 0.00%                                                             | -                                                      | -                                               | Col (1) * Col (2)                    |
| 2               | <u>COMMON EQUITY</u> | <u>0.00%</u>                                                      | 9.45%                                                  | -                                               | Col (1) * Col (2)                    |
| 3               | TOTAL CAPITALIZATION | 0.00%                                                             |                                                        | -                                               | Col (3); Ln (1) + Ln (2)             |

- Notes
- 1/ The Common Equity share listed in Col (1) is capped at 50%. The cap may only be changed pursuant to an FPA Section 205 or 206 filing to FERC. The Long-Term Debt share is calculated as 1 minus the Common Equity share.
- 2/ The ROE listed in Col (2) Ln (2) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.

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/

| Line No.                                                        | TITLE                              | CAPITALIZATION RATIO<br>from WP-DA<br>(1) | COST RATE<br>from WP-DA<br>(2) | WEIGHTED<br>AVERAGE<br>(3) | SOURCE/COMMENTS<br>(4)                |
|-----------------------------------------------------------------|------------------------------------|-------------------------------------------|--------------------------------|----------------------------|---------------------------------------|
| Project 1 - Marcy South Series Compensation - Capital Structure |                                    |                                           |                                |                            |                                       |
| 1                                                               | LONG-TERM DEBT                     | - 1/                                      | -                              | -                          | Col (1) * Col (2)                     |
| 2                                                               | <u>COMMON EQUITY</u>               | - 1/                                      | 9.45% 2/                       | -                          | Col (1) * Col (2)                     |
| 3                                                               | TOTAL CAPITALIZATION               | -                                         |                                | -                          | Col (3); Ln (1) + Ln (2)              |
| 4                                                               | PROJECT NET PLANT                  |                                           |                                | -                          |                                       |
| 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 - Capital Structure 4/         |                                    |                                           |                                |                            |                                       |
| 1                                                               | LONG-TERM DEBT                     | -                                         | -                              | -                          | Col (1) * Col (2)                     |
| 2                                                               | <u>COMMON EQUITY</u>               | -                                         | 9.95%                          | -                          | Col (1) * Col (2)                     |
| 3                                                               | TOTAL CAPITALIZATION               | -                                         |                                | -                          | Col (3); Ln (1) + Ln (2)              |
| 4                                                               | PROJECT NET PLANT                  |                                           |                                | -                          |                                       |
| 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 X                                                       |                                    |                                           |                                |                            |                                       |
| 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.

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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/                  |                                  |
|------|--------------|-------------------|--------------|---------------------|--------------------------|----------------------------------|
| No.  | DESCRIPTION  | From WP-EA<br>(1) | RATIO<br>(2) | TRANSMISSION<br>(3) | COMMENTS<br>(4)          | NYPA Form 1<br>Equivalent<br>(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

Schedule F1

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

| <u>Line No.</u> | <u>Item</u> | <u>Page, Line, Col.</u><br>(1) | <u>Transmission (\$)</u><br>(2) | <u>Allocator</u><br>(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                                                                                   | <b>Annual Allocation Factor for Expenses</b>            | ([line 3 + line 5] divided by line 1, col 2)                | - | - |
|                                                                                     |                                                         |                                                             |   |   |
| RETURN                                                                              |                                                         |                                                             |   |   |
| 7                                                                                   | Return on Rate Base                                     | Schedule C1 line 10, col 7                                  | - |   |
| 8                                                                                   | <b>Annual Allocation Factor for Return on Rate Base</b> | (line 7 divided by line 2 col 2)                            | - | - |

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

| Schedule F1<br>Project Revenue Requirement Worksheet<br>NEW YORK POWER AUTHORITY                                                                                                                                                                                                                                                                                                                                                                                                 |                                |                                |                                    |                                      |                             |                                |                       |                              |                           |                                                         |                         |                                               |                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------|------------------------------------|--------------------------------------|-----------------------------|--------------------------------|-----------------------|------------------------------|---------------------------|---------------------------------------------------------|-------------------------|-----------------------------------------------|------------------------------------------------------------------------|
| (14)                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | (1)                            | (2)<br>(14a)                   | (3)<br>(15)                        | (4)<br>(16)                          | (5)<br>(17)                 | (6)                            | (7)                   | (8)                          | (9)                       | (10)                                                    | (11)                    | (12)                                          | (13)                                                                   |
| PROJECT<br>SPECIFIC                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                |                                |                                    |                                      |                             |                                |                       |                              |                           |                                                         |                         |                                               |                                                                        |
| Annual<br>Line                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                | Project Gross Plant<br>True-Up | Project Accumulated<br>Requirement |                                      | Annual Allocation           | Annual Allocation              | Project Net Plant     | Annual<br>Allocation Factor  |                           | Project<br>Depreciation/A<br>Net Revenue<br>mortization | Annual<br>Revenue       | Incentive<br>Return in                        | STRUCTURE Total                                                        |
| No.<br>(\$)                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Project Name and #<br>Discount | Type<br>CAPITAL                | (\$)<br>Requirement (\$)           | Depreciation (\$)<br>Adjustment (\$) | Factor for Expenses<br>(\$) | for Expenses (\$)              | (\$)                  | for Return                   | Annual Return Charge (\$) | Expense (\$)                                            | Requirement (\$)        | basis Points                                  | AND COST OF Revenue                                                    |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                |                                | (Note C)                           |                                      | Page 1 line 6<br>(Note I)   | Col. 3 * Col. 5<br>Schedule D2 | (Note D)<br>+ 14 +14a | (Page 1, line 8)<br>(Note F) | (Col. 7 * Col. 8)<br>16   | (Note E)                                                | (Sum Col. 6, 9 &<br>10) | Per FERC<br>order (Note<br>(Sum Col. 11<br>H) | (Schedule F2, Line<br>10 * (Col. 12/100)*<br>+ 13Sum Col. 15 +<br>Col. |
| 7)                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                |                                |                                    |                                      |                             |                                |                       |                              |                           |                                                         |                         |                                               |                                                                        |
| 1a                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | NTAC Facilities                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1b                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1c                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1d                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1e                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1f                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1g                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1h                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1i                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1j                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1k                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1l                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1m                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1n                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 1o                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                | -                              | -                                  | -                                    | -                           | -                              | -                     | -                            | -                         | -                                                       | -                       | -                                             | ----                                                                   |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Total                          |                                | -                                  | -                                    |                             |                                | -                     |                              |                           | -                                                       | -                       |                                               | ----                                                                   |
| Note<br>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.<br>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                                                                                                                                                                                                                  |                                |                                |                                    |                                      |                             |                                |                       |                              |                           |                                                         |                         |                                               |                                                                        |



Exhibit No. PA-102, SCH-F2

| Schedule F2<br>Incentives<br>NEW YORK POWER AUTHORITY<br>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     |    |
| 3                                                                                      | Long Term Debt                                                              | (Schedule D1, line 1)        |                                      |  |                                |  |  |          |    |
|                                                                                        |                                                                             |                              |                                      |  |                                |  |  |          |    |
| 4                                                                                      | Common Stock                                                                | (Schedule D1, line 2)        | Cost = Schedule E, line 2, Cost plus |  |                                |  |  |          |    |
| 5                                                                                      | Total (sum lines 3-4)                                                       |                              | .01                                  |  |                                |  |  |          |    |
| 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

| Schedule F3<br>Project True-Up<br>Incentives |                       |                             |                                                   |                                         |                                           |                               |                                          |                                                 |                                   |
|----------------------------------------------|-----------------------|-----------------------------|---------------------------------------------------|-----------------------------------------|-------------------------------------------|-------------------------------|------------------------------------------|-------------------------------------------------|-----------------------------------|
| YEAR ENDING DECEMBER 31, ____                |                       |                             |                                                   |                                         |                                           |                               |                                          |                                                 |                                   |
| (\$)                                         |                       |                             |                                                   |                                         |                                           |                               |                                          |                                                 |                                   |
| (1)                                          | (2)                   | (3)                         | (4)                                               | (5)                                     | (6)                                       | (7)                           | (8)                                      | (9)                                             | (10)                              |
| Line No.                                     | Project Name          | NTAC ATRR or Project Number | Actual Revenues Received (Note 1)                 | Actual Net Revenue Requirement (Note 2) | True-Up Adjustment Principal Under/(Over) | Prior Period Adjustment       | Applicable Interest Rate on Under/(Over) | True-Up Adjustment Interest Under/(Over)        | Total True-Up Adjustment          |
|                                              |                       |                             | Amount Actually Received for Transmission Service | Schedule F2 Using Actual Cost Data      | Col. (5) - Col. (4)                       | (Note A)<br>Line 25, Col. (e) | Line 24                                  | (Col. (6) + Col. (7)) x<br>Col. (8) x 24 months | Col. (6) + Col. (7)<br>+ 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  
 Project True-Up  
 Incentives

FERC Refund Interest Rate

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

| Prior Period Adjustments | (a)<br>Project or<br>Schedule 1 | (b)<br>Adjustment<br>A Description of the Adjustment | (c)<br>Amount<br>In Dollars | (d)<br>Interest<br>(Note A) | (e)<br>Total Adjustment<br>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      | -          | -            | -               | -       | -        |
| ...                               | -                                           | -          | -            | -               | -       | -        |
| 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 L ns                 | -          | -            | -               | -       | -        |
| 3p                                | 572 - Trans-Maint Ungrd Ln                  | -          | -            | -               | -       | -        |
| 3q                                | 573 - Trans-Maint Misc Xmn                  | -          | -            | -               | -       | -        |
| ...                               | -                                           | -          | -            | -               | -       | -        |
| 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       |
|                                    |  |                                             |                 |             | 0100/140     | 0100/145     | 0100/150     | 0100/155             | 0100/156      | 0100/157 | 0100/158       |
|                                    |  |                                             |                 |             | 0100/159     | 0100/160     | 0100/161     |                      |               |          |                |
| Line No.                           |  | FERC G/L Accounts                           | Blenheim-Gilboa |             | St. Lawrence | Niagara      | Poletti      | Astoria Energy II    | Flynn         | Jarvis   | Crescent       |
| Ferry                              |  | Ashokan                                     | Kensico         |             | Hell Gate    | Harlem River | Vernon Blvd. | 23rd & 3rd (Gowanus) | N 1st & Grand | (Kent)   | Pouch Terminal |
|                                    |  | Brentwood                                   |                 |             |              |              |              |                      |               |          |                |
| 1a                                 |  |                                             |                 |             |              |              |              |                      |               |          |                |
| 1b                                 |  | 403 - Depreciation Expense                  |                 |             |              |              |              |                      |               |          |                |
| 1c                                 |  | 501 - Steam Product-Fuel                    |                 |             |              |              |              |                      |               |          |                |
| 1d                                 |  | 506 - SP-Misc Steam Power                   |                 |             |              |              |              |                      |               |          |                |
| 1e                                 |  | 512 - SP-Maint Boiler Plt                   |                 |             |              |              |              |                      |               |          |                |
| 1f                                 |  | 514 - SP-Maint Misc Stm Pl                  |                 |             |              |              |              |                      |               |          |                |
| 1g                                 |  | 535 - HP-Oper Supvr&Engrg                   |                 |             |              |              |              |                      |               |          |                |
| 1h                                 |  | 537 - HP-Hydraulic Expense                  |                 |             |              |              |              |                      |               |          |                |
| 1i                                 |  | 538 - HP-Electric Expenses                  |                 |             |              |              |              |                      |               |          |                |
| 1j                                 |  | 539 - HP-Misc Hyd Pwr Gen                   |                 |             |              |              |              |                      |               |          |                |
| 1k                                 |  | 541 - HP-Maint Supvn&Engrg                  |                 |             |              |              |              |                      |               |          |                |
| 1l                                 |  | 542 - HP-Maint of Struct                    |                 |             |              |              |              |                      |               |          |                |
| 1n                                 |  | 543 - HP-Maint Res Dam&Wtr                  |                 |             |              |              |              |                      |               |          |                |
| 1m                                 |  | 544 - HP-Maint Elect Plant                  |                 |             |              |              |              |                      |               |          |                |
| 1o                                 |  | 545 - HP-Maint Misc Hyd Pl                  |                 |             |              |              |              |                      |               |          |                |
| 1p                                 |  | 546 - OP-Oper Supvr&Engrg                   |                 |             |              |              |              |                      |               |          |                |
| 1q                                 |  | 548 - OP-Generation Expens                  |                 |             |              |              |              |                      |               |          |                |
| 1r                                 |  | 549 - OP-Misc Oth Pwr Gen                   |                 |             |              |              |              |                      |               |          |                |
| 1s                                 |  | 551 - OP-Maint Supvn & Eng                  |                 |             |              |              |              |                      |               |          |                |
| 1t                                 |  | 552 - OP-Maint of Struct                    |                 |             |              |              |              |                      |               |          |                |
| 1u                                 |  | 553 - OP-Maint Gen & Elect                  |                 |             |              |              |              |                      |               |          |                |
| 1v                                 |  | 554 - OP-Maint Oth Pwr Prd                  |                 |             |              |              |              |                      |               |          |                |
| 1w                                 |  | 555 - OPSE-Purchased Power                  |                 |             |              |              |              |                      |               |          |                |
| 1x                                 |  | 560 - Trans-Oper Supvr&Eng                  |                 |             |              |              |              |                      |               |          |                |
| 1y                                 |  | 561 - Trans-Load Dispatcng                  |                 |             |              |              |              |                      |               |          |                |
| 1z                                 |  | 562 - Trans-Station Expens                  |                 |             |              |              |              |                      |               |          |                |
| 1aa                                |  | 565 - Trans-Xmsn Elect Oth                  |                 |             |              |              |              |                      |               |          |                |
| 1ab                                |  | 566 - Trans-Misc Xmsn Exp                   |                 |             |              |              |              |                      |               |          |                |
| 1ac                                |  | 568 - Trans-Maint Sup & En                  |                 |             |              |              |              |                      |               |          |                |
| 1ad                                |  | 569 - Trans-Maint Struct                    |                 |             |              |              |              |                      |               |          |                |
| 1ae                                |  | 570 - Trans-Maint St Equip                  |                 |             |              |              |              |                      |               |          |                |
| 1af                                |  | 571 - Trans-Maint Ovhd Lns                  |                 |             |              |              |              |                      |               |          |                |
| 1ag                                |  | 572 - Trans-Maint Ungrd Ln                  |                 |             |              |              |              |                      |               |          |                |
| 1ah                                |  | 573 - Trans-Maint Misc Xmn                  |                 |             |              |              |              |                      |               |          |                |
| 1ai                                |  | 905 - Misc. Customer Accts. Exps            |                 |             |              |              |              |                      |               |          |                |
| 1aj                                |  | 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                              |                 | -           | -            | -            | -            | -                    | -             | -        | -              |
|                                    |  | -                                           |                 | -           | -            | -            | -            | -                    | -             | -        | -              |
|                                    |  | -                                           |                 |             |              |              |              |                      |               |          |                |



Exhibit No. PA-102, WP-AB

Page 1 of 2 Page 2 of 2

| FERC by accounts and profit cente |                                              |                      |          |              |                |                   |                   |               |             |                       |          |
|-----------------------------------|----------------------------------------------|----------------------|----------|--------------|----------------|-------------------|-------------------|---------------|-------------|-----------------------|----------|
| (1)                               | (2)                                          | (20)                 | (21)     | (22)         | (23)           | (24)              | (25)              | (26)          | (27)        | (28)                  | (29)     |
| (30)                              | (31)                                         | (32)                 | (33)     | (34)         | (35)           | (36)              | (37)              | (38)          |             |                       |          |
|                                   |                                              |                      |          |              |                |                   |                   |               |             |                       |          |
|                                   |                                              |                      |          |              |                |                   |                   |               |             |                       |          |
| 0100/255                          |                                              | 0100/165             | 0100/205 | 0100/210     | 0100/215       | 0100/220          | 0100/225          | 0100/230      | 0100/235    | 0100/240              | 0100/245 |
| FERC G/L Accounts                 |                                              | 500MW Combined Cycle | 0100/305 | 0100/310     | 0100/320       | 0100/321          | 0100/410          | 0100/600      | ...         | <b>Overall Result</b> |          |
| Trans                             |                                              | HTP Trans            | BG Trans | JAF Trans    | IP3/Pol Trans  | Marcy/Clark Trans | Marcy South Trans | Niagara Trans | Sound Cable | ST Law Trans          | 765 KV   |
|                                   |                                              |                      | DSM      | Headquarters | Power for Jobs | Recharge NY       | JAF               | SENY          | -           |                       |          |
|                                   | 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                    | -                                            | -                    | -        | -            | -              | -                 | -                 | -             | -           | -                     | --       |



**Exhibit No. PA-102, WP-AC**

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

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

| <u>Line No.</u> |                                                | <b>Amount (\$)</b><br>(1) | <b>Ratio</b><br>(2) | <b>Notes</b>                      |
|-----------------|------------------------------------------------|---------------------------|---------------------|-----------------------------------|
| <b>1</b>        | Avg. Transmission Plant in Service             | -                         |                     | Sch B2; Col 9, Sum Ln 5, 6 and 10 |
| <b>2</b>        | Generator Step-Up Transformer Plant-in-Service | -                         |                     | Sch B2, Line 12, Col 9            |
| <b>3</b>        | <b>Ratio</b>                                   |                           | -                   | Col 1, Ln 2 / Col 1, Ln 1         |
| <b>4</b>        | Transmission Maintenance                       | -                         |                     | Sch A1; Col 4, Ln 12              |
| <b>5</b>        | <b>Removed Step-up Transmission O&amp;M</b>    | -                         |                     | Col 1, Ln 4 x Col 2, Ln 3         |



**Exhibit No. PA-102, WP-AD**

**NEW YORK POWER AUTHORITY  
TRANSMISSION REVENUE REQUIREMENT  
YEAR ENDING DECEMBER 31, \_\_\_\_  
  
WORK PAPER AD  
FACTS O&M ALLOCATOR**

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| <u>Line No.</u>                                | <u>Amount (\$)</u><br>(1) | <u>Ratio</u><br>(2) | <u>Notes</u>                       |
|------------------------------------------------|---------------------------|---------------------|------------------------------------|
| 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 <b>Ratio</b>                                 |                           | -                   | Col 1, Ln 2 / Col 1, Ln 1          |
| 4 Transmission Maintenance                     | -                         |                     | Sch A1: Col 4, Ln 12               |
| 5 <b>Reclassified FACTS Transmission Plant</b> | -                         |                     | Subtract Col 1, Ln 4 * Col 2, Ln 3 |



**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)                           |
|-----------------|-------------------------|----------------|-------------------------------|
| <b>Line No.</b> | <b>Posting<br/>Date</b> | <b>Account</b> | <b>Income<br/>Amount (\$)</b> |
| 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, \_\_\_\_**

| <b>WORK PAPER AF</b>                                      |                                   |                    |
|-----------------------------------------------------------|-----------------------------------|--------------------|
| <b>POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)</b> |                                   |                    |
|                                                           | (1)                               | (2)                |
| <b>Line No.</b>                                           | <b>Item</b>                       | <b>Amount (\$)</b> |
| <b>1</b>                                                  | Total NYPA PBOP                   |                    |
| <b>2</b>                                                  | PBOP Capitalized                  |                    |
| <b>3</b>                                                  | PBOP contained in Cost of Service | Line 1 less line 2 |
| <b>4</b>                                                  | Base PBOP Amount                  | <b>35,797,785</b>  |
| <b>5</b>                                                  | <b>PBOP Adjustment</b>            | 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<br>TRANSMISSION REVENUE REQUIREMENT<br>YEAR ENDING DECEMBER 31, ____<br><br>WORK PAPER AG<br>PROPERTY INSURANCE ALLOCATION |                                           |                    |              |                                                                 |                                                                      |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------|--------------|-----------------------------------------------------------------|----------------------------------------------------------------------|
| Line No.                                                                                                                                            | Site                                      | Amount (\$)<br>(1) | Ratio<br>(2) | Allocated<br>Insurance<br>Expense -<br>Transmission (\$)<br>(3) | Notes<br>(4)                                                         |
| 1a                                                                                                                                                  |                                           |                    |              |                                                                 | Allocated based on transmission gross plant ratio from Work Paper AI |
| 1b                                                                                                                                                  |                                           |                    |              |                                                                 |                                                                      |
| 1c                                                                                                                                                  |                                           |                    |              |                                                                 |                                                                      |
| 1d                                                                                                                                                  |                                           |                    |              |                                                                 |                                                                      |
| ...                                                                                                                                                 |                                           |                    |              |                                                                 |                                                                      |
| 2                                                                                                                                                   | Subtotal (Gross Transmission Plant Ratio) | -                  | -            | -                                                               |                                                                      |
| 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

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

Exhibit No. PA-102, WP-AI

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

WORK PAPER AI  
PROPERTY INSURANCE ALLOCATOR

|   |                                   | <u>12/31/</u><br>(1) | <u>12/31/</u><br>(2) | <u>Average</u><br>(3) | <u>Gross Plant in<br/>Service Ratio</u><br>(4) | <u>Source</u><br>(5) |
|---|-----------------------------------|----------------------|----------------------|-----------------------|------------------------------------------------|----------------------|
|   |                                   |                      |                      |                       |                                                |                      |
| 1 | PRODUCTION                        | -                    | -                    | -                     | -                                              | WP-BC                |
| 2 | TRANSMISSION (353 Station Equip.) | -                    | -                    | -                     | -                                              | WP-BC                |
| 3 | TOTAL                             | -                    | -                    | -                     | -                                              |                      |

Exhibit No. PA-102, WP-BA

NEW YORK POWER AUTHORITY

TRANSMISSION REVENUE REQUIREMENT

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

WORK PAPER BA

DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)

|          |                 | Included General & Transmission Plant - Depreciation |        |                                                   |                   |
|----------|-----------------|------------------------------------------------------|--------|---------------------------------------------------|-------------------|
|          |                 | (1)                                                  | (2)    | (3)                                               | (4)               |
|          |                 | Site                                                 | FERC   | Item                                              | Depreciation (\$) |
| Line No. | Source/Comments | Included General Plant                               | Acct # |                                                   |                   |
| 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        | -                 |

Exhibit No. PA-102, WP-BA

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 (\$) |
| 21  | Total Included General Plant      |                                                      |                                                          | -                 |
|     | Included Transmission Plant       |                                                      |                                                          |                   |
| 22a |                                   | 352                                                  |                                                          | -                 |
| 22b |                                   | 352                                                  |                                                          | -                 |
| 22c |                                   | 352                                                  |                                                          | -                 |
| 22d |                                   | 352                                                  |                                                          | -                 |
| 22e |                                   | 352                                                  |                                                          | -                 |
| 22f |                                   | 352                                                  |                                                          | -                 |
| 22g |                                   | 352                                                  |                                                          | -                 |
| ... |                                   | 352                                                  |                                                          | -                 |
| ... |                                   | 352                                                  |                                                          | -                 |
| 23  |                                   | 352                                                  | Subtotal Transmission - Structures & Improvements        | -                 |
| 24a |                                   | 353                                                  |                                                          | -                 |
| 24b |                                   | 353                                                  |                                                          | -                 |
| 24c |                                   | 353                                                  |                                                          | -                 |
| 24d |                                   | 353                                                  |                                                          | -                 |
| 24e |                                   | 353                                                  |                                                          | -                 |
| 24f |                                   | 353                                                  |                                                          | -                 |
| 24g |                                   | 353                                                  |                                                          | -                 |
| 24h |                                   | 353                                                  |                                                          | -                 |
| ... |                                   | 353                                                  |                                                          | -                 |
| ... |                                   | 353                                                  |                                                          | -                 |
| 25  |                                   | 353                                                  | Subtotal Transmission - Station Equipment                | -                 |
| 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 |                                                      |                                                          | -                 |

Exhibit No. PA-102, WP-BB

NEW YORK POWER AUTHORITY

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WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

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

Electric

Plant in

Service (\$)

Accumulated  
Plant in  
Depreciation  
Depreciation (\$)  
Service (\$)  
Expense (\$)

Electric  
Electric  
Electric  
Plant in  
Accumulated  
Service (Net \$)  
Depreciation (\$)

Depreciation  
Plant in  
Expense (\$)  
Service (Net \$)

| Line No. | Source/Comments | EXCLUDED TRANSMISSION |
|----------|-----------------|-----------------------|
| 1        |                 |                       |
| 1a       |                 |                       |
| ...      |                 |                       |

|     |                      |                                       |   |   |   |   |   |
|-----|----------------------|---------------------------------------|---|---|---|---|---|
|     | Voltage Transmission | Milestones / Requirements             | - | - | - | - | - |
| 3   |                      | SUBTOTAL 500mW C - C at Astoria       | - | - | - | - | - |
| 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

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WORK PAPER BB  
EXCLUDED PLANT IN SERVICE

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

|              |                                                   |                                                             |                                  |
|--------------|---------------------------------------------------|-------------------------------------------------------------|----------------------------------|
| Electric     |                                                   |                                                             |                                  |
| Plant in     | Accumulated<br>Plant in<br>Depreciation           | Electric<br>Electric<br>Electric<br>Plant in<br>Accumulated | Depreciation<br>Plant in         |
| Service (\$) | Depreciation (\$)<br>Service (\$)<br>Expense (\$) | Service (Net \$)<br>Depreciation (\$)                       | Expense (\$)<br>Service (Net \$) |

EXCLUDED GENERAL

14  
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                                 |                                 |                                                                         |                                                                                                      |                                                              |
|----------------------------------------------------------|---------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| T<br>R<br>A<br>N<br>S<br>M<br>I<br>S<br>S<br>I<br>O<br>N | R<br>E<br>V<br>E<br>N<br>U<br>E | R<br>E<br>Q<br>U<br>I<br>R<br>E<br>M<br>E<br>N<br>T                     | Y<br>E<br>A<br>R                                                                                     | E<br>N<br>D<br>I<br>N<br>G                                   |
| D<br>E<br>C<br>E<br>M<br>B<br>E<br>R                     | 3                               | 1                                                                       | ,                                                                                                    | -                                                            |
| -                                                        | -                               | -                                                                       | -                                                                                                    | -                                                            |
| WORK PAPER BB                                            |                                 |                                                                         |                                                                                                      |                                                              |
| EXCLUDED PLANT IN SERVICE                                |                                 |                                                                         |                                                                                                      |                                                              |
| (1)                                                      | (2)                             | (3)                                                                     | (4)                                                                                                  | (5)                                                          |
| (8)                                                      | (9)                             | (10)                                                                    | (11)                                                                                                 | (7)                                                          |
|                                                          |                                 |                                                                         |                                                                                                      |                                                              |
| Electric                                                 | Plant in                        | Accumulated<br>Plant in<br>Depreciation<br>Service (\$)<br>Expense (\$) | Electric<br>Electric<br>Electric<br>Plant in<br>Accumulated<br>Service (Net \$)<br>Depreciation (\$) | Depreciation<br>Plant in<br>Expense (\$)<br>Service (Net \$) |
| 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)<br>(12)                            | (2)                        | (3) | (4)         | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|----------------------------------------|----------------------------|-----|-------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
| in<br>P/T/G<br>\$)                     | Plant Name<br>Expense (\$) | A/C | Description | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| Capital assets, not being depreciated: |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1                                      |                            |     | Land        |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1a                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1b                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1c                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1d                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1e                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1f                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1g                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1h                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1i                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1j                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1k                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1l                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1n                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1m                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1o                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1p                                     |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1                                      |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |



Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY  
TRANSMISSION  
REVENUE  
REQUIREMENT  
YEAR ENDING  
DECEMBER 31, \_\_\_\_  
  
WORK PAPER BC  
PLANT IN SERVICE DETAIL

| (12) | (1)   | (2)                        | (3) | (4)                                        | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|------|-------|----------------------------|-----|--------------------------------------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
| in   | P/T/G | Plant Name<br>Expense (\$) | A/C | Description                                | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| 5    |       |                            |     | Total capital assets not being depreciated | -                                 | -                                                | -                                      | -                            | -                              | -                                | --                             |
|      |       |                            |     | Capital assets, being depreciated:         |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     | Production - Hydro                         |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6a   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6b   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6c   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6d   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6e   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6f   |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| g    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| h    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| i    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| j    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| k    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| l    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| n    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| m    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 6    |       |                            |     |                                            |                                   |                                                  |                                        |                              |                                |                                  |                                |
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Production - Hydro Total - - - - - - -

8

Production - Gas turbine/combined cycle

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)<br>(12)        | (2)                        | (3) | (4)         | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|----|--------------------|----------------------------|-----|-------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
|    | in<br>P/T/G<br>\$) | Plant Name<br>Expense (\$) | A/C | Description | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| 8a |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8b |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8c |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8d |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8e |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8f |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| g  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| h  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| i  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| j  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| k  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| l  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| n  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| m  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| o  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| p  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| q  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| r  |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |

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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)<br>(12)        | (2)                        | (3) | (4)                                              | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|-----|--------------------|----------------------------|-----|--------------------------------------------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
|     | in<br>P/T/G<br>\$) | Plant Name<br>Expense (\$) | A/C | Description                                      | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| 8aw |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8ax |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8ay |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8az |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8ba |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8bb |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8bc |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 8bd |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| ... |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| ... |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 9   |                    |                            |     | Production - Gas turbine/combined<br>cycle Total | -                                 | -                                                | -                                      | -                            | -                              | -                                | --                             |
| 10  |                    |                            |     | Transmission                                     |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10a |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10b |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10c |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10d |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10e |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10f |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10  |                    |                            |     |                                                  |                                   |                                                  |                                        |                              |                                |                                  |                                |

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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)<br>(12)        | (2)                        | (3) | (4)         | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|------|--------------------|----------------------------|-----|-------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
|      | in<br>P/T/G<br>\$) | Plant Name<br>Expense (\$) | A/C | Description | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| 1    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 0    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| a    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| h    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 0    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| a    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| i    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 0    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| a    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| k    |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10al |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10am |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10an |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ao |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ap |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10aq |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ar |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10as |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10at |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10au |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10av |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10aw |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ax |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ay |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10az |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10ba |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bb |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bc |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bd |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10be |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bh |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bi |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bk |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bl |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bm |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 10bn |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |

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Transmission Total

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12

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b

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2  
c

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)<br>(12)        | (2)                        | (3) | (4)         | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
|-----|--------------------|----------------------------|-----|-------------|-----------------------------------|--------------------------------------------------|----------------------------------------|------------------------------|--------------------------------|----------------------------------|--------------------------------|
|     | in<br>P/T/G<br>\$) | Plant Name<br>Expense (\$) | A/C | Description | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| d   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| e   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| f   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| g   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| h   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| i   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| j   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 1   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 2   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| k   |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12l |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12n |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12m |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12o |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12p |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12q |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12r |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |
| 12s |                    |                            |     |             |                                   |                                                  |                                        |                              |                                |                                  |                                |



Exhibit No. PA-102, WP-BC

NEW YORK POWER AUTHORITY  
TRANSMISSION  
REVENUE  
REQUIREMENT  
YEAR ENDING  
DECEMBER 31, \_\_\_\_  
  
WORK PAPER BC  
PLANT IN SERVICE DETAIL

| 12az<br>12ba<br>12bb<br>12bc<br>12bd<br>12be<br>12bh<br>12bi<br>12bk<br>12bl<br>12bm<br>12bn<br>12bo<br>1<br>2<br>b<br>p<br><br>1<br>2<br>b<br>q<br><br>1<br>2<br>b<br>r<br><br>1<br>2<br>b<br>s<br><br>12bt<br>12bu<br>12bv<br>12bw<br>12bx<br>12by<br>12bz<br>12ca | (1)<br>(12)<br><br>in<br>P/T/G<br>\$) | (2)<br><br>Plant Name<br>Expense (\$) | (3)<br><br>A/C | (4)<br><br>Description | (5)<br><br>Electric Plant in<br>Service (\$) | (6)<br><br>Accumulated<br>Depreciation<br>Depreciation (\$) | (7)<br><br>Electric Plant in<br>Service (Net \$ ) | (8)<br><br>Depreciation<br>Expense (\$) | (9)<br><br>Electric Plant in Service (\$) | (10)<br><br>Accumulated<br>Depreciation (\$) | (11)<br><br>Electric Plant<br>Service (Net |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|----------------|------------------------|----------------------------------------------|-------------------------------------------------------------|---------------------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------------|--------------------------------------------|
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|---------------------------------------|----------------|------------------------|----------------------------------------------|-------------------------------------------------------------|---------------------------------------------------|-----------------------------------------|-------------------------------------------|----------------------------------------------|--------------------------------------------|

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General Total

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Total capital assets, being depreciated

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Net value of all capital assets

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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)<br>(12)        | (2)                        | (3) | (4)         | (5)                               | (6)                                              | (7)                                    | (8)                          | (9)                            | (10)                             | (11)                           |
| in<br>P/T/G<br>\$) | Plant Name<br>Expense (\$) | A/C | Description | Electric Plant in<br>Service (\$) | Accumulated<br>Depreciation<br>Depreciation (\$) | Electric Plant in<br>Service (Net \$ ) | Depreciation<br>Expense (\$) | Electric Plant in Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>Service (Net |

**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**

| Line No. | Year | Beginning<br>Unamortized<br>Lease Asset/<br>Obligation (\$) | Ending<br>Unamortized<br>Lease/Asset (\$) | Capitalized<br>Lease<br>Amortization (\$) | Current Year<br>Average<br>Unamortized<br>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 | -                                                           | -                                         | -                                         |                                                   |

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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**

| LN | Cap.Date | Asset Description                       | (1)<br>Electric<br>Plant in<br>Service (\$) | (2)<br>Accumulated<br>Depreciation (\$) | (3)<br>Electric<br>Plant in<br>Service (Net \$) | (4)<br>Depreciation<br>Expense (\$) | (5)<br>Electric<br>Plant in<br>Service (\$) | (6)<br>Accumulated<br>Depreciation (\$) | (7)<br>Electric<br>Plant in<br>Service (Net \$) | (8)<br>Depreciation<br>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<br>TRANSMISSION REVENUE<br>REQUIREMENT<br>YEAR ENDING DECEMBER 31, |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------|----------------------------------|----------------------------|------------------------------|--------------------------------------|----------------------------------|----------------------------|------------------------------|
| WORK PAPER BF<br>GENERATOR STEP-UP TRANSFORMERS BREAKOUT                                    |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| Asset No.                                                                                   | Electric<br>Plant in<br>Service (\$)                   | Accumulated<br>Depreciation (\$) | Electric Plant<br>(Net \$) | Depreciation<br>Expense (\$) | Electric<br>Plant in<br>Service (\$) | Accumulated<br>Depreciation (\$) | Electric Plant<br>(Net \$) | Depreciation<br>Expense (\$) |
|                                                                                             | (1)                                                    | (2)                              | (3)                        | (4)                          | (5)                                  | (6)                              | (7)                        | (8)                          |
| 1                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 1                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| a                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 1                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| b                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 1                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| c                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| ...                                                                                         |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
|                                                                                             | -                                                      | -                                | -                          | -                            | -                                    | -                                | -                          | -                            |
| 2                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2a                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2b                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2c                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2d                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2e                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2f                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2g                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 2h                                                                                          |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| ...                                                                                         | -                                                      | -                                | -                          | -                            | -                                    | -                                | -                          | -                            |
| 3                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| a                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| ...                                                                                         |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
|                                                                                             | -                                                      | -                                | -                          | -                            | -                                    | -                                | -                          | -                            |
| 4                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| a                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| ...                                                                                         | -                                                      | -                                | -                          | -                            | -                                    | -                                | -                          | -                            |
| 5                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 5                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| a                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 5                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| b                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| 5                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| c                                                                                           |                                                        |                                  |                            |                              |                                      |                                  |                            |                              |
| ...                                                                                         | -                                                      | -                                | -                          | -                            | -                                    | -                                | -                          | -                            |
| 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

|                  | NIAGARA      | Plant in     | Accumulated       | Plant in         | Depreciation | Plant in     | Accumulated       | Plant in         | Depreciation |
|------------------|--------------|--------------|-------------------|------------------|--------------|--------------|-------------------|------------------|--------------|
|                  |              | Service (\$) | Depreciation (\$) | Service (Net \$) | Expense (\$) | Service (\$) | Depreciation (\$) | Service (Net \$) | Expense (\$) |
|                  |              | (1)          | (2)               | (3)              | (4)          | (5)          | (6)               | (7)              | (8)          |
| 1a               | ST. LAWRENCE |              |                   |                  |              |              |                   |                  |              |
| 1b               |              |              |                   |                  |              |              |                   |                  |              |
| 1c               |              |              |                   |                  |              |              |                   |                  |              |
| ...              |              |              |                   |                  |              |              |                   |                  |              |
| 1                |              |              |                   |                  |              |              |                   |                  |              |
| 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<br>Date                  | Cost<br>Center | Account | Impairment<br>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 <del>Transmission</del> |             |             |
| 3 General                 |             |             |
| 4 <b>Total</b>            | -           | -           |

**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)                               |
|-----|-------------------------------------------|-------------------|----------------------------------------------------------|----------------------------------------------------------|------------------------------------------------|-----------------------------------|-----------------------------------|
|     | <b>NYPA<br/>Acct #</b>                    | <b>Facility</b>   | <b>Total M&amp;S<br/>Inventory (\$) <br/>12/31/ ____</b> | <b>Total M&amp;S<br/>Inventory (\$) <br/>12/31/ ____</b> | <b>Avg. M&amp;S<br/>Inventory <br/>____-14</b> | <b>Transmission<br/>Allocator</b> | <b>Allocated<br/>M&amp;S (\$)</b> |
| 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   |                                           | <b>Total</b>      | -                                                        | -                                                        | -                                              | -                                 | -                                 |



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)                       |
|---|-------------------------------|----------------------------|---------------------------|
|   | Date                          | Property<br>Insurance (\$) | Other<br>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)           |
|---|-----------------|-------------|--------------|------------|---------------|-----------|---------------|
|   | Component       | Amount (\$) | Actual Share | Equity Cap | Applied Share | Cost Rate | Weighted 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)].



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)                       |
|-----|------------------------------------------------|------------------|------------------|---------------------------|
|     |                                                | ____ Amount (\$) | ____ Amount (\$) | NYPA Form 1<br>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-EA**

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

**WORK PAPER EA  
CALCULATION OF LABOR RATIO**

|     | (1)                       | (2)                                   | (3)                                 | (4)          |
|-----|---------------------------|---------------------------------------|-------------------------------------|--------------|
|     | <b>Cost<br/>Center(s)</b> | <b>Site</b>                           | <b>Labor Actual<br/>Postings \$</b> | <b>Ratio</b> |
| 1a  | <b>105</b>                | <b>Blenheim-Gilboa</b>                |                                     | -            |
| 1b  | <b>110</b>                | <b>St. Lawrence</b>                   |                                     | -            |
| 1c  | <b>115</b>                | <b>Niagara</b>                        |                                     | -            |
| 1d  | <b>120</b>                | <b>Poletti</b>                        |                                     | -            |
| 1e  | <b>125</b>                | <b>Flynn</b>                          |                                     | -            |
| 1f  |                           |                                       |                                     |              |
| 1g  | <b>122</b>                | <b>AE II</b>                          |                                     | -            |
| 1h  |                           |                                       |                                     |              |
| 1i  | <b>130-150</b>            | <b>Total Small Hydro</b>              |                                     | -            |
| 1j  |                           |                                       |                                     |              |
| 1k  | <b>155-161</b>            | <b>Total Small Clean Power Plants</b> |                                     | -            |
| 1l  |                           |                                       |                                     |              |
| 1n  | <b>165</b>                | <b>500MW Combined Cycle</b>           |                                     | -            |
| 1m  |                           |                                       |                                     |              |
| 1o  | <b>205-245</b>            | <b>Total Included Transmission</b>    |                                     | -            |
| 1p  |                           |                                       |                                     |              |
| 1q  | <b>321</b>                | <b>Recharge New York</b>              |                                     | -            |
| 1r  |                           |                                       |                                     |              |
| 1s  | <b>600</b>                | <b>SENY</b>                           |                                     | -            |
| ... | -                         | -                                     |                                     | -            |



**Total - Production + Transmission**

-

-

**Total - Production Only**

-

-

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**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)**

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



**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  | 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                                   | -             | -             |
| 15  | Total assets and deferred outflows                        | -             | -             |



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

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

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

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<br>Capital Assets - Note 5<br>____ Annual Report |                                               |                                        |                  |                  |                                        |
|---------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------|------------------|------------------|----------------------------------------|
|                                                                           | (1)                                           | 12/31/____<br>Ending<br>balance<br>(2) | Additions<br>(3) | Deletions<br>(4) | 12/31/____<br>Ending<br>balance<br>(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<br>TRANSMISSION REVENUE REQUIREMENT<br>YEAR ENDING DECEMBER 31, ____ |                                                          |            |             |           |     |     |     |     |     |
|-----------------------------------------------------------------------------------------------|----------------------------------------------------------|------------|-------------|-----------|-----|-----|-----|-----|-----|
| WORK PAPER Reconciliations<br>RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR                    |                                                          |            |             |           |     |     |     |     |     |
| Line<br>No.                                                                                   | (1)                                                      | (2)        | (3)         | (4)       | (5) | (6) | (7) | (8) | (9) |
| 1                                                                                             | <b><u>OPERATION &amp; MAINTANANCE EXPENSES</u></b>       |            |             |           |     |     |     |     |     |
|                                                                                               |                                                          | 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 CWIP                             | -                 | -                 | -                  | -            | -                 | -                 | 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                                              |

