

Exhibit B**Annual Avoidable Costs for a Mothballed Unit (2006\$)**

	Class B ROS	Class F ROS	Class H ROS
	Combined Cycle		
Technology	Cogeneration	Steam Electric	Steam Electric
Primary Fuel	Natural Gas	#6 Fuel Oil	Coal
Total Units in Group	27	6	24
Operating in 2006	24	6	22
Dual-Fueled Units in Group	6	4	5
Average Capacity Factor	17%	19%	62%
Average In-Service Date	Nov-92	Oct-68	Apr-55
Average Plant Performance			
Net Plant Capacity - Summer (MW)	112	501	118
Net Plant Capacity - Winter (MW)	128	507	120
Net Plant Capacity - Summer/Winter Avg. (MW)	120	504	119
Fixed O&M Assumptions			
Average Labor Rate, incl. Benefits (\$/hour)	50.00	50.00	50.00
Number of Operating and Maintenance Staff (full-time equiv:	9.0	32.0	41.0
Labor - Routine O&M (\$/year)	936,000	3,328,000	4,264,000
Materials and Contract Services - Routine (\$/year)	900,000	5,800,000	2,138,000
Administrative and General (\$/year)	190,000	540,000	713,000
Other Fixed Cost Assumptions			
Insurance Rate	0.30%	0.30%	0.30%
Market value of plant (\$/kW)	800	700	800
Insurance (\$/year)	191,716	1,057,753	285,109
Avoidable Cost Percentages - Mothball			
Labor - Routine O&M	73.4%	75.4%	88.7%
Materials and Contract Services - Routine	90.0%	90.0%	90.0%
Administrative and General	61.4%	80.1%	90.2%
Insurance	60.0%	60.0%	60.0%
	Combined Cycle		
	Cogeneration	Oil and Gas	Subcritical
PJM Category for Percent Avoidable	Frame B or E	Steam	Coal
Avoidable Costs - Mothball (\$/year)			
Labor - Routine O&M	686,743	2,510,022	3,782,659
Materials and Contract Services - Routine	810,000	5,220,000	1,924,200
Administrative and General	116,679	432,311	642,873
Insurance	115,030	634,652	171,065
Total	1,728,452	8,796,985	6,520,797
\$/kW-year	14.43	17.47	54.89

Exhibit C

EXISTING GENERATING FACILITIES AS OF APRIL 1, 2006

REF. NO.	Owner		Location				In-Service Date YYYY-MM-DD	Name Plate Rating (KW)	2007		Co-Gen	Unit	F	C	Fuel			2006		Capacity Factor			
	Operator and / or Billing Organization								Station	Unit					Zone	PTID	Town	Cnty	St		Capability (kilowatts)		Type
																SUM	WIN	Y/N	Type		T	S	1
										2007	2007												
1010	Alliance Energy NY	Batavia	B	24024	Batavia	037	36	1992-06-01	56,000	65,000	Y	CC			NG				51,980	9.81%			
1011	Alliance Energy NY	Massena	D	23902	Massena	089	36	1992-07-01	81,000	90,200	Y	CC			NG	FO2			25,571	3.41%			
1012	Alliance Energy NY	Ogdensburg	E	24021	Ogdensburg	089	36	1993-11-01	79,000	89,400	Y	CC			NG	FO2			35,500	4.81%			
1013	Alliance Energy NY	Sterling	E	23777	Sherrill	065	36	1991-06-01	54,900	65,300	Y	CC			NG				52,355	9.94%			
1095	Brascan Power - NY	Carr St.-E. Syr	C	24060	Dewitt	067	36	1993-08-01	88,600	104,600	Y	CC			NG				54,107	6.39%			
1298	Dynegy Power Inc.	Independence	C	23800	Scriba	075	36	1994-11-01	947,600	1,092,600	Y	CC			NG				2,779,547	31.10%			
1307	EPCOR	Fort Orange	F	23900	Castleton	083	36	1992-01-01	67,000	73,000	Y	CC			NG				172,294	28.10%			
1318	Fulton Cogen Assoc., L.P.	Fulton Cogen	C	23766	Fulton	075	36	1991-04-01	42,000	47,000	Y	CC			NG				235	0.06%			
1324	Indeck-Corinth LP	Indeck-Corinth	F	23802	Corinth	091	36	1995-07-01	129,300	132,400	Y	CC	Y		NG	FO2			945,516	82.49%			
1325	Indeck-Olean LP	Indeck-Olean	A	23982	Olean	009	36	1993-12-01	79,400	84,800	Y	CC			NG				134,325	18.68%			
1326	Indeck-Oswego LP	Indeck-Oswego	C	23783	Oswego	075	36	1990-05-01	49,300	60,400	Y	CC			NG				12,988	2.70%			
1327	Indeck-Yerkes LP	Indeck-Yerkes	A	23781	Tonawanda	029	36	1990-02-01	47,600	58,300	Y	CC			NG				21,167	4.56%			
1501	New York State Elec. & Gas Corp.	Indeck-Silver Springs	C	23768	Silver Springs	121	36	1991-04-01	50,500	59,500	Y	CC			NG	FO2			64,974	13.49%			
1528	NFR Power, Inc.	Energy Systems North East	A	23901	North East	049	42	1992-08-01	78,800	81,000	Y	CC			NG				28,021	4.00%			
1563	Niagara Mohawk Power Corp.(1)	General Mills Inc	A	23808		029	36	1988-12-01	3,600	4,200	Y	CC			NG				7,070	20.69%			
1569	Niagara Mohawk Power Corp.(1)	Oxbow Power- N.Tonawanda	A	24026	N Tonawanda	029	36	1993-06-01	55,900	60,500	Y	CC			NG				119,497	23.44%			
1632	Niagara Mohawk Power Corp.(2)	Nottingham High School	C	23634		067	36	1988-06-01	0	0	Y	CC			NG				0	0.00%			
1689	NRG Power, Inc.	Ilion (Ret. 12/31/2005)	E	23567	Ilion	043	36	1993-02-01	0	0	Y	CC			NG				35,176	0.00%			
1695	NYSEG Solutions, Inc.	Carthage Energy	E	23857	Carthage	045	36	1991-08-01	56,900	65,900	Y	CC			NG				12,576	2.34%			
1696	NYSEG Solutions, Inc.	South Glens Falls Energy	F	23858	S Glens Falls	091	36	1991-10-01	0	0	Y	CC			NG				30,510	0.00%			
1697	Onondaga Cogeneration, LP	Onondaga Cogen	C	23986		067	36	1993-11-01	78,900	86,900	Y	CC			NG				41,292	5.69%			
1713	Rensselaer Cogeneration, LLC	Rensselaer Cogen	F	23796	Rensselaer	083	36	1993-12-01	79,000	79,000	Y	CC			NG				19,920	2.88%			
1740	Selkirk Cogen Partners, L.P.	Selkirk-I	F	23801	Selkirk	001	36	1992-03-01	79,900	102,800	Y	CC			NG				520,489	65.04%			
1741	Selkirk Cogen Partners, L.P.	Selkirk-II	F	23799	Selkirk	001	36	1994-09-01	275,200	335,700	Y	CC			NG	FO2			1,850,316	69.15%			
1745	TransAlta	Binghamton Cogen	C	23790	Binghamton	007	36	2001-03-01	43,800	49,600	Y	CC			NG	FO2			18,157	4.44%			
1748	WPS Energy	WPS-Beaver Falls	E	23983	Beaver Falls	049	36	1995-03-01	73,900	92,800	Y	CC			NG				16,892	2.31%			
1750	WPS Energy	WPS-Syracuse	C	23985	Syracuse	067	36	1993-09-01	86,400	85,800	Y	CC			NG				12,546	1.66%			
Class B Averages									1992-11-10	111,854	127,779												

Exhibit C

EXISTING GENERATING FACILITIES AS OF APRIL 1, 2006

REF. NO.	Owner		Location				In-Service Date YYYY-MM-DD	Name Plate Rating (KW)	2007		Co-Gen	Unit	F	C	Fuel			2006	Capacity Factor
	Operator and / or Billing Organization								Station	Unit					Zone	PTID	Capability (kilowatts)		
	Town	Cnty	St	SUM	WIN	Y/N			Type	T					S	1	2	3	
1292	Dynergy Power Inc.	Danskammer 1	G	23586	Newburgh	071	36	1951-12-01	62,700	62,500	N	ST	T	A	FO6	NG	FO2	107,371	19.58%
1293	Dynergy Power Inc.	Danskammer 2	G	23589	Newburgh	071	36	1954-09-01	58,500	61,500	N	ST	T	A	FO6	NG	FO2	74,050	14.09%
1299	Dynergy Power Inc.	Roseton 1	G	23587	Newburgh	071	36	1974-12-01	607,000	615,500	N	ST	T	A	FO6	NG	FO2	1,687,660	31.52%
1300	Dynergy Power Inc.	Roseton 2	G	23588	Newburgh	071	36	1974-09-01	605,200	613,700	N	ST	T	A	FO6	NG	FO2	1,808,215	33.87%
1690	NRG Power, Inc.	Oswego 5	C	23606	Oswego	075	36	1976-02-01	848,300	849,800	N	ST	W	A	FO6			589,348	7.92%
1691	NRG Power, Inc.	Oswego 6	C	23613	Oswego	075	36	1980-07-01	821,300	838,300	N	ST	W	A	FO6			432,001	5.94%
Class F Averages									1968-10-16	500,500	506,883								18.82%
1001	AES Corp.	Cayuga 1	C	23584	Lansing	109	36	1955-09-01	151,600	151,400	N	ST	T	A	BIT			1,197,205	90.21%
1002	AES Corp.	Cayuga 2	C	23585	Lansing	109	36	1958-10-01	153,300	153,700	N	ST	T	A	BIT			1,213,463	90.24%
1005	AES Corp.	Greenidge 3	C	23582	Torrey	123	36	1950-04-01	52,700	54,400	N	ST	W	A	BIT			221,854	47.29%
1006	AES Corp.	Greenidge 4	C	23583	Torrey	123	36	1953-12-01	105,900	107,700	N	ST	T	A	BIT	WD	NG	677,765	72.44%
1008	AES Corp.	Westover 7	C	23579	Union	007	36	1944-01-01	43,500	44,700	N	ST	W	A	BIT			188,095	48.69%
1009	AES Corp.	Westover 8	C	23580	Union	007	36	1951-12-01	82,500	83,700	N	ST	T	A	BIT			617,009	84.76%
1294	Dynergy Power Inc.	Danskammer 3	G	23590	Newburgh	071	36	1959-10-01	132,200	134,000	N	ST	T	A	BIT	NG	FO2	920,904	78.98%
1295	Dynergy Power Inc.	Danskammer 4	G	23591	Newburgh	071	36	1967-09-01	236,200	233,500	N	ST	T	A	BIT	NG	FO2	1,450,435	70.50%
1432	Mirant Corporation	Lovett 4	G	23642	Tomkins Cove	087	36	1966-03-01	167,900	156,700	N	ST	W	A	BIT	NG	FO6	880,779	61.95%
1433	Mirant Corporation	Lovett 5	G	23593	Tomkins Cove	087	36	1969-04-01	176,200	203,700	N	ST	W	A	BIT	NG	FO6	763,869	45.91%
1677	NRG Power, Inc.	Dunkirk 1	A	23563	Dunkirk	013	36	1950-11-01	77,200	86,200	N	ST	T	A	BIT			548,593	76.65%
1678	NRG Power, Inc.	Dunkirk 2	A	23564	Dunkirk	013	36	1950-12-01	76,700	79,900	N	ST	T	A	BIT			531,820	77.54%
1679	NRG Power, Inc.	Dunkirk 3	A	23565	Dunkirk	013	36	1959-09-01	188,900	187,200	N	ST	T	A	BIT			1,143,780	69.43%
1680	NRG Power, Inc.	Dunkirk 4	A	23566	Dunkirk	013	36	1960-08-01	179,600	180,200	N	ST	T	A	BIT			1,024,830	65.03%
1682	NRG Power, Inc.	Huntley 63 (Ret. 12/31/05)	A	23557	Tonawanda	029	36	1942-12-01	0	0	N	ST	D	A	BIT			0	0.00%
1683	NRG Power, Inc.	Huntley 64 (Ret. 12/31/05)	A	23558	Tonawanda	029	36	1948-12-01	0	0	N	ST	D	A	BIT			0	0.00%
1684	NRG Power, Inc.	Huntley 65	A	23559	Tonawanda	029	36	1953-12-01	82,000	78,000	N	ST	D	A	BIT			247,298	35.29%
1685	NRG Power, Inc.	Huntley 66	A	23560	Tonawanda	029	36	1954-12-01	83,000	76,000	N	ST	D	A	BIT			253,208	36.36%
1686	NRG Power, Inc.	Huntley 67	A	23561	Tonawanda	029	36	1957-12-01	186,000	192,000	N	ST	T	A	BIT			1,139,933	68.85%
1687	NRG Power, Inc.	Huntley 68	A	23562	Tonawanda	029	36	1958-12-01	188,000	192,000	N	ST	T	A	BIT			1,051,920	63.20%
1719	Rochester Gas and Electric Corp.	Rochester 7 (Russell 1)	B	23602	Greece	055	36	1948-11-01	46,000	46,000	N	ST	T	A	BIT			89,064	22.10%

Exhibit D**Owner's Adjustments to Going Forward Costs (2006\$)**

	Class B ROS	Class F ROS	Class H ROS
Technology Primary Fuel	Combined Cycle Cogeneration Natural Gas	Steam Electric #6 Fuel Oil	Steam Electric Coal
Avoidable Costs - Mothball (\$/kW-yr) - from Exhibit B	14.43	17.47	54.89
Avoidable Costs - Mothball (\$/kW-yr) - UCAP basis¹	15.25	18.47	58.04
Net Revenues (\$/kW-yr) - Actual	12.81	2.30	54.31
Avoidable Costs minus Net Revenues (\$/kW-yr)	2.44	16.17	3.73
Adjustments based on inputs from owners (\$/kW-yr):			
Add risk premium for DAM bidding obligation ²	0.06	1.35	13.41
Add property tax	16.58	14.51	16.58
Add risk premium for PRB derates ²			1.63
Add maintenance contract	17.81		
Adjusted Avoidable Costs minus Net Revenues (\$/kW-yr)	36.90	32.02	35.36
Summer (\$/kW-mon)	3.63	3.15	3.48
Winter (\$/kW-mon)	2.52	2.19	2.42

Notes

1. All remaining values in Exhibit D also are on a UCAP basis
2. Assumes that half of the risk is recovered in the capacity market