

INDEX
NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT

Name	Description
Cost-of-Service Summary	TRANSMISSION REVENUE REQUIREMENT SUMMARY
Schedule A1	OPERATION & MAINTENANCE EXPENSE SUMMARY
Schedule A2	ADMINISTRATIVE AND GENERAL EXPENSES
Schedule B1	ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES
Schedule B2	ADJUSTED PLANT IN SERVICE
Schedule B3	DEPRECIATION AND AMORTIZATION RATES
Schedule C1	TRANSMISSION - RATE BASE CALCULATION
Schedule D1	CAPITAL STRUCTURE AND COST OF CAPITAL
Schedule D2	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL
Schedule E1	LABOR RATIO
Schedule F1	PROJECT REVENUE REQUIREMENT WORKSHEET
Schedule F2	INCENTIVES
Schedule F3	PROJECT TRUE-UP
Work Paper-AA	O&M AND A&G SUMMARY
Work Paper-AB	O&M AND A&G DETAIL
Work Paper-AC	STEP-UP TRANSFORMERS O&M ALLOCATOR
Work Paper-AD	FACTS O&M ALLOCATOR
Work Paper-AE	MICROWAVE TOWER RENTAL INCOME
Work Paper-AF	POSTRETIREMENT BENEFITS OTHER THAN PENSIONS (PBOP)
Work Paper-AG	PROPERTY INSURANCE ALLOCATION
Work Paper-AH	INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION
Work Paper-AI	PROPERTY INSURANCE ALLOCATOR
Work Paper-BA	DEPRECIATION AND AMORTIZATION EXPENSES (BY FERC ACCOUNT)
Work Paper-BB	EXCLUDED PLANT IN SERVICE
Work Paper-BC	PLANT IN SERVICE DETAIL
Work Paper-BD	MARCY-SOUTH CAPITALIZED LEASE AMORTIZATION AND UNAMORTIZED BALANCE
Work Paper-BE	FACTS PROJECT PLANT IN SERVICE AND ACCUMULATED DEPRECIATION
Work Paper-BF	GENERATOR STEP-UP TRANSFORMERS BREAKOUT
Work Paper-BG	RELICENSING/RECLASSIFICATION EXPENSES
Work Paper-BH	ASSET IMPAIRMENT
Work Paper-BI	COST OF REMOVAL
Work Paper-CA	MATERIALS AND SUPPLIES
Work Paper-CB	ESTIMATED PREPAYMENTS AND INSURANCE
Work Paper-DA	WEIGHTED COST OF CAPITAL
Work Paper-DB	LONG-TERM DEBT AND RELATED INTEREST
Work Paper-EA	CALCULATION OF LABOR RATIO
Work Paper-AR-IS	STATEMENT OF REVENUES , EXPENSES, AND CHANGES IN NET POSITION
Work Paper-AR-BS	STATEMENT OF NET POSITION
Work Paper-AR-Cap Assets	CAPITAL ASSETS
Work Paper-Reconciliations	RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

TRANSMISSION REVENUE REQUIREMENT SUMMARY

<u>Line No.</u>	<u>A. OPERATING EXPENSES</u>	<u>TOTAL \$</u>	<u>SOURCE/COMMENTS</u>
		(1)	(2)
1	Operation & Maintenance Expense	60,713,428	Schedule A1, Col 5, Ln 17
2	Administration & General Expenses	46,286,406	Schedule A2, Col 5, Ln 22
3	Depreciation & Amortization Expense	47,208,689	Schedule B1, Col 6, Ln 26
4	TOTAL OPERATING EXPENSE	154,208,523	Sum lines 1, 2, & 3
5	<u>B. RATE BASE</u>	708,344,683	Schedule C1, Col 5, Ln 10
6	Return on Rate Base	50,144,567	Schedule C1, Col 7, Ln 10
6a	Total Project Specific Return Adjustment	28,785	Schedule D2, Col 3, Ln A
7	TOTAL REVENUE REQUIREMENT	204,381,875	Line 4 + Line 6 + Line 6a
8	Incentive Return	-	Schedule F1, page 2, line 2, col. 13
9	True-up Adjustment	7,727,381	Schedule F3, page 1, line 3, col. 10
10	NET ADJUSTED REVENUE REQUIREMENT	212,109,256	Line 7 + line 8 + line 9
Breakout by Project			
11	NTAC Facilities	204,905,171	Schedule F1, page 2, line 1a, col. 16
11a	Project 1 - Marcy South Series Compensation	7,204,084	Schedule F1, page 2, line 1b, col. 16
11b	Project 2	-	Schedule F1, page 2, line 1c, col. 16
11c		-	
...		-	
12	Total Break out	212,109,256	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 31,2016**

**SCHEDULE A1
OPERATION & MAINTENANCE EXPENSE SUMMARY (\$)**

<u>Line No</u>	<u>FERC Account</u> (1)	<u>FERC Account Description</u> (2)	<u>Source</u> (3)	<u>Total</u> (4)	<u>Grand Total</u> (5)	<u>NYPA Form 1 Equivalent</u> (6)
Transmission:						
OPERATION:						
1	560	Supervision & Engineering	WP-AA, Col (5)	7,732,327		Page 321 line 83
2	561	Load Dispatching	WP-AA, Col (5)	2,297,050		Page 321 lines 85-92
3	562	Station Expenses	WP-AA, Col (5)	4,072,057		Page 321 line 93
4	566	Misc. Trans. Expenses	WP-AA, Col (5)	9,236,583		Page 321 line 97
5		Total Operation	(sum lines 1-4)	23,338,017.03		
MAINTENANCE:						
6	568	Supervision & Engineering	WP-AA, Col (5)	7,411,743		Page 321 line 101
7	569	Structures	WP-AA, Col (5)	4,448,333		Page 321 line 102-106
8	570	Station Equipment	WP-AA, Col (5)	18,691,943		Page 321 line 107
9	571	Overhead Lines	WP-AA, Col (5)	7,774,106		Page 321 line 108
10	572	Underground Lines	WP-AA, Col (5)	506,617		Page 321 line 109
11	573	Misc. Transm. Plant	WP-AA, Col (5)	103,100		Page 321 line 110
12		Total Maintenance	(sum lines 6-11)	38,935,842		
13		TOTAL O&M TRANSMISSION	(sum lines 5 & 12)		62,273,859	
Adjustments (Note 2)						
14		Step-up Transformers	WP-AC, Col (1) line 5		(719,183)	
15		FACTS (Note 1)	WP-AD, Col (1) line 5		(802,083)	
16		Microwave Tower Rental Income	WP-AE, Col (3) line 2		(39,165)	
17		TOTAL ADJUSTED O&M TRANSMISSION	(sum lines 13-16)		60,713,428	

Note 1 Flexible Alternating Current Transmission System device

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**SCHEDULE A2
ADMINISTRATIVE AND GENERAL EXPENSES**

FERC Line No. Account	FERC Account Description	Source	Unallocated A&G (\$)	Transmission Labor Ratio	Allocated to Transmission (\$)	Source/Comments	NYPA Form 1 Equivalent
(1)	(2)		(3)	(4)	(5)	(6)	(7)
Administrative & General Expenses							
1	920	A&G Salaries	WP-AA, Col (5)				Page 323 line 181
2	921	Office Supplies & Expenses	WP-AA, Col (5)				Page 323 line 182
3	922	Admin. Exp. Transferred-Cr	WP-AA, Col (5)				Page 323 line 183
4	923	Outside Services Employed	WP-AA, Col (5)				Page 323 line 184
5	924	Property Insurance	WP-AA, Col (5)		1,201,306	See WP-AG; Col (3) ,Ln 4	Page 323 line 185
6	925	Injuries & Damages Insurance	WP-AA, Col (5)		1,026,648	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/		2,575,679	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)		173,412,014.32		
16		Less A/C 924	Less line 5		(5,985,788)		Page 323 line 185
17		Less A/C 925	Less line 6		(2,793,199)		Page 323 line 186
18		Less EPRI Dues	1/		-		
19		Less A/C 928	Less line 8		(3,867,671)		Page 323 line 189
20		Less A/C 930.5	Less line 12		(7,873,214)		
21		PBOP Adjustment	WP-AF		(639,094)		3/
22		TOTAL A&G Expense	(sum lines 16 to 21)		152,253,048	27.25%	41,482,772
23		NET A&G TRANSMISSION EXPENSE	(sum lines 1 to 22)				46,286,406 - Allocated based on transmission labor allocator (Schedule E1)

1/ NYPA does not pay EPRI dues

2/ Column 5 is populated as 0 (zero) for data pertaining to calendar years 2014 and 2015. It is populated as a sum of Transmission R&D Expense [Workpaper WP-AA Col (3) In(2ab)] plus the portion of Admin & General allocated to transmission [Workpaper WP-AA Col (4) In (2ab) multiplied by Workpaper E1-Labor Ratio Col (3) In (2)] for data pertaining to calendar years 2016 and later.

3/ Populated as 0 (zero) for data pertaining to calendar years 2014 and 2015. Populated as WP-AA Col (3) for data pertaining to calendar years 2016 and later.



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**SCHEDULE B1
ANNUAL DEPRECIATION AND AMORTIZATION EXPENSES (\$)**

Line No.	FERC		Source (1)	Transmission (2)	General Plant (3)	Transmission Labor Ratio (%) (4)	General Plant Allocated to Transm. Col (3)*(4) (5)	Total Annual Depreciation Col (2)+(5) (6)
	Account	FERC Account Description						
1	352	Structures & Improvements	WP-BA, Col (4)	1,766,625				
2	353	Station Equipment	WP-BA, Col (4)	16,428,878				
3	354	Towers & Fixtures	WP-BA, Col (4)	3,940,014				
4	355	Poles & Fixtures	WP-BA, Col (4)	6,061,301				
5	356	Overhead Conductors & Devices	WP-BA, Col (4)	4,350,711				
6	357	Underground Conduit	WP-BA, Col (4)	2,633,821				
7	358	Underground Conductors & Devices	WP-BA, Col (4)	5,754,873				
8	359	Roads & Trails	WP-BA, Col (4)	286,925				
9	Unadjusted Depreciation			41,223,148				
10	390	Structures & Improvements	WP-BA, Col (4)		4,629,388			
11	391	Office Furniture & Equipment	WP-BA, Col (4)		14,551,210			
12	392	Transportation Equipment	WP-BA, Col (4)		3,372,927			
13	393	Stores Equipment	WP-BA, Col (4)		51,478			
14	394	Tools, Shop & Garage Equipment	WP-BA, Col (4)		489,828			
15	395	Laboratory Equipment	WP-BA, Col (4)		327,118			
16	396	Power Operated Equipment	WP-BA, Col (4)		1,283,446			
17	397	Communication Equipment	WP-BA, Col (4)		397,011			
18	398	Miscellaneous Equipment	WP-BA, Col (4)		16,348,104			
19	399	Other Tangible Property	WP-BA, Col (4)		57,702			
20	Unadjusted General Plant Depreciation				41,508,213			
Adjustments								
21		Capitalized Lease Amortization	Schedule B2, Col 4, line 14	2,178,736				
22		FACTS	Schedule B2, Col 4, line 13	(891,698)				
23		Windfarm	Schedule B2, Col 4, line 11	(1,608,459)				
24		Step-up Transformers	Schedule B2, Col 4, line 12	(752,037)				
25		Relicensing Reclassification	WP-BG, Col 4		(15,599,769)			
26	TOTAL		(Sum lines 1-25)	40,149,690	25,908,444	27.25% 1/	7,058,999	47,208,689

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

NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016

SCHEDULE B2
ADJUSTED PLANT IN SERVICE

Line No.	2016												2015				2015 - 2016 Average		
	Plant in Service (\$)		Accumulated Depreciation (\$)	Plant in Service - Net (\$)		Depreciation Expense (\$)	Plant in Service (\$)		Accumulated Depreciation (\$)	Plant in Service - Net (\$)		Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (\$)				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)					
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			104,761,849	-	104,761,849	-	100,992,576	-	100,992,576	-	102,877,213	-	102,877,213			
2	Production - Hydro	WP-BC	In. 35 - In. 27	In. 22 - Cost of Removal 5/		2,066,466,888	795,783,164	1,270,683,724	39,979,941	1,999,903,272	769,574,687	1,230,328,585	39,112,123	2,033,185,080	782,678,925	1,250,506,155			
3	Production - Gas Turbine / Combined Cycle	WP-BC	In. 16 + In. 45 + In. 100.5 - In. 8 - In. 37	In. 20 + In. 23		2,439,534,772	1,082,544,614	1,356,990,157	97,722,026	2,426,793,224	984,822,593	1,441,970,631	102,186,317	2,433,163,998	1,033,683,604	1,399,480,394			
4						4,610,763,509	1,878,327,778	2,732,435,731	137,701,968	4,527,689,072	1,754,397,280	2,773,291,792	141,298,441	4,569,226,290	1,816,362,529	2,752,863,761			
TRANSMISSION																			
5	Transmission - Land	WP-BC	In. 48			47,423,691	-	47,423,691	-	47,474,941	-	47,474,941	-	47,449,316	-	47,449,316			
6	Transmission	WP-BC	In. 58 + In. 100.6 - In. 48	In. 24 - Cost of Removal 5/		2,163,646,931	1,228,350,885	935,296,046	51,684,611	2,001,807,994	1,186,640,683	815,167,311	52,731,370	2,082,727,463	1,207,495,784	875,231,679			
7						2,211,070,622	1,228,350,885	982,719,737	51,684,611	2,049,282,935	1,186,640,683	862,642,252	52,731,370	2,130,176,779	1,207,495,784	922,680,995			
8	Transmission - Cost of Removal 1/	WP-BC				-	102,661,595	(102,661,595)	-	-	98,124,203	(98,124,203)	-	-	100,392,899	(100,392,899)			
9	Excluded Transmission 2/	WP-BB				(358,878,097)	(198,111,350)	(160,766,747)	(10,461,463)	(346,483,145)	(188,431,633)	(158,051,512)	(12,871,845)	(352,680,621)	(193,271,492)	(159,409,129)			
<i>Adjustments to Rate Base</i>																			
10	Transmission - Asset Impairment	WP-BC				30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000	-	30,000,000			
11	Windfarm	WP-BC				(79,826,053)	(7,352,808)	(72,473,245)	(1,608,459)	(79,826,053)	(5,654,299)	(74,171,754)	(1,608,459)	(79,826,053)	(6,503,554)	(73,322,500)			
12	Generator Step-ups	WP-BF				(39,959,944)	(21,629,566)	(18,330,378)	(752,037)	(39,841,216)	(20,877,530)	(18,963,686)	(714,182)	(39,900,580)	(21,253,548)	(18,647,032)			
13	FACTS	WP-BE				(44,499,917)	(12,894,740)	(31,605,177)	(891,698)	(44,499,917)	(12,003,042)	(32,496,875)	(891,698)	(44,499,917)	(12,448,891)	(32,051,026)			
14	Marcy South Capitalized Lease 3/																		
15	Total Adjustments					(134,285,914)	(41,877,114)	(92,408,800)	(1,073,458)	(134,167,185)	(38,534,870)	(95,632,315)	(1,035,604)	(134,226,549)	(40,205,992)	(94,020,558)			
16																			
17	Net Adjusted Transmission					1,717,906,611	1,091,024,016	626,882,596	40,149,690	1,568,632,605	1,057,798,383	510,834,222	38,823,921	1,643,269,608	1,074,411,199	568,858,409			
GENERAL																			
18	General - Land	WP-BC	In. 86			11,614,441	-	11,614,441	-	11,614,441	-	11,614,441	-	11,614,441	-	11,614,441			
19	General	WP-BC	In. 99 - In. 86	In. 27 - Cost of Removal 5/		1,333,430,938	583,141,706	750,289,232	42,049,730	1,245,745,552	543,259,844	702,485,710	42,846,517	1,289,588,245	563,200,775	726,387,470			
20			In. 99			1,345,045,379	583,141,706	761,903,673	42,049,730	1,257,359,993	543,259,844	714,100,151	42,846,517	1,301,202,686	563,200,775	738,001,911			
<i>Adjustments to Rate Base</i>																			
21	General - Asset Impairment					-	-	-	-	-	-	-	-	-	-	-			
22	General - Cost of Removal	WP-BC				-	4,215,005	(4,215,005)	-	-	4,215,005	(4,215,005)	-	-	4,215,005	(4,215,005)			
23	Relicensing	WP-BG				(674,541,115)	(150,698,689)	(523,842,426)	(15,599,769)	(668,919,486)	(135,098,920)	(533,820,566)	(15,253,036)	(671,730,301)	(142,898,805)	(528,831,496)			
24	Excluded General 4/	WP-BC				(18,615,666)	(13,896,588)	(4,719,078)	(536,607)	(16,113,762)	(13,363,835)	(2,749,927)	(406,795)	(17,364,714)	(13,630,211)	(3,734,502)			
24	Total Adjustments					(693,156,781)	(160,380,272)	(532,776,509)	(16,136,376)	(685,033,248)	(144,247,750)	(540,785,498)	(15,659,831)	(689,095,015)	(152,314,011)	(536,781,003)			
25	Net Adjusted General Plant					651,888,598	422,761,434	229,127,164	25,913,354	572,326,745	399,012,093	173,314,653	27,186,686	612,107,672	410,886,764	201,220,908			

Notes

- 1/ Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report.
- 2/ Excluded Transmission: Assets not recoverable under ATRR, FERC Accounts 350 and 352-359 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.
- 3/ Marcy South Capitalized Lease amount is added separately to the Rate Base.
- 4/ Excluded General: Assets not recoverable under ATRR, FERC Accounts 389-399 for 500 MW, AEII, Poletti, SCPPs, Small Hydro, and Flynn.
SCPPs include Brentwood, Gowanus, Harlem River, Hell Gate, Kent, Pouch and Vernon. Small Hydro includes Ashokan, Crescent, Jarvis and Vischer Ferry.
- 5/ The difference between the Accumulated Depreciation contained in the NYPA Form 1 Equivalent and the amount contained here is equal to the Cost of Removal.



**Schedule B3 - Depreciation and Amortization Rates
NEW YORK POWER AUTHORITY**

Year Ending December 31, 2015 (based on the NYPA Depreciation Study filed with FERC in 2017)

Line No.	FERC Account	FERC Account Description	Rate (Annual) Percent 1/									
			Headquarters	St. Lawrence/FDR	Niagara	Blenheim-Gilboa	J. A. FitzPatrick	Massena-Marcy	Marcy-South	Long Island Sound Cable 2/	New Project	
TRANSMISSION PLANT												
1	350	Land Rights										
2	352	Structures and Improvements		0.96%	0.73%	0.65%			0.92%		3.33%	1.37%
3	353	Station Equipment		1.27%	1.32%	1.57%			1.21%	1.29%	3.33%	1.72%
4	354	Towers and Fixtures		4.63%	3.32%	2.49%	1.95%		2.66%	2.71%		2.50%
5	355	Poles and Fixtures		3.65%	3.25%	2.07%			2.22%	2.43%		2.50%
6	356	Overhead Conductor and Devices		4.54%	3.77%	2.46%	2.23%		3.24%	2.69%		2.50%
7	357	Underground Conduit		0.18%						1.23%	3.33%	1.40%
8	358	Underground Conductor and Devices		0.41%						1.86%	3.33%	2.10%
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	1.53%	1.82%	1.34%	1.85%			1.62%		3.45%	2.00%
11	391	Office Furniture & Equipment	10.00%	10.00%	10.00%	10.00%			10.00%		9.08%	10.00%
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	6.48%	9.83%	7.12%	9.23%			8.65%		13.04%	14.29%
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, 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. This note does not apply to the Long Island Sound Cable.
- 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.



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016

SCHEDULE C1
TRANSMISSION - RATE BASE CALCULATION

RATE BASE	TRANSMISSION PLANT (\$) (1)	TOTAL GENERAL PLANT (\$) (2)	TRANSM. LABOR RATIO [Schedule E1] (3)	GENERAL PLANT ALLOCATED TO TRANSMISSION (\$) (2) * (3) (4)	TOTAL TRANSMISSION (\$) (1) + (4) (5)	RATE OF RETURN [Schedule D1] (6)	RETURN ON RATE BASE (5) * (6) (7)
1 A) Net Electric Plant in Service	568,858,409	201,220,908	27.25%	54,824,525	623,682,934		
2 B) Rate Base Adjustments							
3 * Cash Working Capital (1/8 O&M)	13,374,979				13,374,979		
4 * Marcy South Capitalized Lease	46,842,815				46,842,815		
5 * Materials & Supplies	83,769,849		27.25%		22,823,882		
6 * Prepayments	5,946,108		27.25%		1,620,073		
7 * CWIP	-						
8 * Regulatory Asset	-						
9 * Abandoned Plant	-						
10 TOTAL (sum lines 1-9)	718,792,160	201,220,908	27.25%	54,824,525	708,344,683	7.08%	50,144,567

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

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

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

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

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

6/ WP-CB; Col 3, Ln 3

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

Docket Number	Authorized Amount



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**SCHEDULE D1
CAPITAL STRUCTURE AND COST OF CAPITAL**

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO from WP-DA 1/ (1)</u>	<u>COST RATE from WP-DA 2/ (2)</u>	<u>WEIGHTED AVERAGE (3)</u>	<u>SOURCE/COMMENTS (4)</u>
1	LONG-TERM DEBT	50.00%	4.71%	2.35%	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>50.00%</u>	9.45%	<u>4.73%</u>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%		7.08%	Col (3); Ln (1) + Ln (2)

Notes

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**SCHEDULE D2
PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL 3/**

<u>Line No.</u>	<u>TITLE</u>	<u>CAPITALIZATION RATIO from WP-DA (1)</u>	<u>COST RATE from WP-DA (2)</u>	<u>WEIGHTED AVERAGE (3)</u>	<u>SOURCE/COMMENTS (4)</u>
Project 1 - Marcy South Series Compensation - Capital Structure					
1	LONG-TERM DEBT	47.00%	1/ 4.71%	2.21%	Col (1) * Col (2)
2	<u>COMMON EQUITY</u>	<u>53.00%</u>	1/ 9.45% 2/	<u>5.01%</u>	Col (1) * Col (2)
3	TOTAL CAPITALIZATION	100.00%		7.22%	Col (3); Ln (1) + Ln (2)
4	PROJECT NET PLANT			20,235,426	
5	PROJECT BASE RETURN			1,432,490	Col (3) Ln (4) * WP-DA Col (7) Ln (4)
6	PROJECT ALLOWED RETURN			1,461,275	Col (3); Ln (3) * Ln (4)
A	PROJECT SPECIFIC RETURN ADJUSTMENT			28,785	Col (3); Ln (6) - Ln (5)

Project X

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.



NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016

SCHEDULE E1
LABOR RATIO

Line	LABOR AMOUNT (\$)		ALLOCATED TO		SOURCE/	NYPA Form 1
<u>No.</u>	<u>DESCRIPTION</u>	<u>From WP-EA</u>	<u>RATIO</u>	<u>TRANSMISSION</u>	<u>COMMENTS</u>	<u>Equivalent</u>
		(1)	(2)	(3)	(4)	(5)
1	PRODUCTION	105,716,550.70	72.75%			Page 354 lines 17, 20, 24
2	TRANSMISSION	<u>39,590,183.81</u>	<u>27.25%</u>	27.25%	Col (1); Ln (2) / Ln (3)	Page 354 line 21
3	TOTAL LABOR	145,306,734.51	100.00%			



Schedule F1
 Project Revenue Requirement Worksheet
 NEW YORK POWER AUTHORITY
 YEAR ENDING DECEMBER 31, 2016

Line No.	Item	Page, Line, Col. (1)	Transmission (\$) (2)	Allocator (3)
1	Gross Transmission Plant - Total	Schedule B2, line 17, col 9 (Note A)	1,643,269,608	
1a	Transmission Accumulated Depreciation	Schedule B2, line 17, col 10	1,074,411,199	
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	568,858,409	
O&M TRANSMISSION EXPENSE				
3	Total O&M Allocated to Transmission	Schedule A1, line 17, col 5 and Schedule A2, line 22, Col 5	106,999,834	
GENERAL DEPRECIATION EXPENSE				
5	Total General Depreciation Expense	Schedule B1 line 26, col 5	7,058,999	
6	Annual Allocation Factor for Expenses	((line 3 + line 5) divided by line 1, col 2)	0.0694	0.069
RETURN				
7	Return on Rate Base	Schedule C1 line 10, col 7	50,144,567	
8	Annual Allocation Factor for Return on Rate Base	(line 7 divided by line 2 col 2)	0.088	0.088

**Schedule F1
Project Revenue Requirement Worksheet
NEW YORK POWER AUTHORITY**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(14a)	(15)	(16)	(17)	
Line No.	Project Name and #	Type	Project Gross Plant (\$)	Project Accumulated Depreciation (\$)	Annual Allocation Factor for Expenses	Annual Allocation for Expenses (\$)	Project Net Plant (\$)	Annual Allocation Factor for Return	Annual Return Charge (\$)	Project Depreciation/Amortization Expense (\$)	Annual Revenue Requirement (\$)	Incentive Return in basis Points	Incentive Return (\$)	Discount	PROJECT SPECIFIC CAPITAL STRUCTURE AND COST OF CAPITAL	Total Annual Revenue Requirement (\$)	True-Up Adjustment (\$)	Net Revenue Requirement (\$)
			(Note C)		Page 1 line 6	Col. 3 * Col. 5	(Note D)	(Page 1, line 8)	(Col. 7 * Col. 8)	(Note E)	(Sum Col. 6, 9 & 10)	Per FERC order (Note H)	(Schedule F2, Line 10 * (Col. 12/100) Col. 7)	(Note I)	Schedule D2	(Sum Col. 11 + 13 + 14 + 14a)	(Note F)	Sum Col. 15 + 16
1a	NTAC Facilities	-	1,622,864,135.05	1,074,241,152.13	0.069	112,642,495	548,622,983	0.088	48,360,825	39,809,595.6	200,812,916	-	-	-	-	200,812,916	4,092,256	204,905,171
1b	MSSC	-	20,405,473	170,047	0.069	1,416,338	20,235,426	0.088	1,783,742	340,094.3	3,540,174	-	-	-	\$28,785.47	3,568,959	3,635,125	7,204,084
1c		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1d		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1e		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1f		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1g		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1h		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1i		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1j		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1k		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1l		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1m		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1n		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
1o		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
		-	-	-	0.069	-	-	0.088	-	-	-	-	-	-	-	-	-	-
2	Total		1,643,269,608	1,074,411,199		114,058,833	568,858,409		40,149,690	204,353,089		-				204,381,875	7,727,381	212,109,256

Note Letter

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

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

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

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

E Project Depreciation Expense is the amount in Schedule B1, Ln 20, 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 NYP&A agreed to, for instance, to be selected to build facilities as the result of a competitive process and equals the amount by which the annual revenue requirement is reduced from the ceiling rate



Schedule F2
Incentives
NEW YORK POWER AUTHORITY
YEAR ENDING DECEMBER 31, 2016

Line No.	Item	Reference				\$
1	Rate Base	Schedule C1, line 10, Col. 5				-
2	100 Basis Point Incentive Return				\$	
					<u>Weighted</u>	
			<u>%</u>	<u>Cost</u>	<u>Cost</u>	
3	Long Term Debt	(Schedule D1, line 1)	50%	0.0471	0.0235	
4	Common Stock	(Schedule D1, line 2)				
		Cost = Schedule E, line 2, Cost plus .01	50%	0.1045	0.0523	
5	Total (sum lines 3-4)				<u>0.0758</u>	
6	100 Basis Point Incentive Return multiplied by Rate Base (line 1 * line 5)					-
7	Return (Schedule C1, line 10, Col. 7)					50,144,567
8	Incremental Return for 100 basis point increase in ROE	(Line 6 less line 7)				(50,144,567)
9	Net Transmission Plant	(Schedule C1, line 1, col. (1)				568,858,409
10	Incremental Return for 100 basis point increase in ROE divided by Rate Base	(Line 8 / line 9)				-8.81%

Notes:

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



**Schedule F3
Project True-Up
Incentives**

YEAR ENDING DECEMBER 31, 2016

(\$)

(1) Line No.	(2) Project Name	(3) NTAC ATRR or Project Number	(4) Actual Revenues Received (Note 1)	(5) Actual Net Revenue Requirement (Note 2)	(6) True-Up Adjustment Principal Under/(Over)	(7) Prior Period Adjustment	(8) Applicable Interest Rate on Under/(Over)	(9) True-Up Adjustment Interest Under/(Over)	(10) Total True-Up Adjustment
			Received for Transmission Service	Schedule F2 Using Actual Cost Data	Col. (5) - Col. (4)	(Note A) Line 25, Col. (e)	Line 24	(Col. (6) + Col. (7)) x Col. (8) x 24 months	Col. (6) + Col. (7) + Col. (9)
1a	NTAC Facilities	-	146,541,370	150,609,687	4,068,317	-	0.02%	23,939	4,092,256
1b	MSSC	-	(44,901)	3,568,959	3,613,860	-	0.02%	21,265	3,635,125
1c		-	-	-	-	-	0	-	-
1d		-	-	-	-	-	0	-	-
1e		-	-	-	-	-	0	-	-
...									
...									
2	Subtotal				3,568,959			45,203.55	7,727,381
3	Under/(Over) Recovery								7,727,380.74

Notes:

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

**Schedule F3
Project True-Up
Incentives**

FERC Refund Interest Rate

		Interest Rates under Section 35.19(a)	
	Interest Rate (Note A):	Year	
4			
5	January	2016	0.28%
6	February	2016	0.26%
7	March	2016	0.28%
8	April	2016	0.28%
9	May	2016	0.29%
10	June	2016	0.28%
11	July	2016	0.30%
12	August	2016	0.30%
13	September	2016	0.29%
14	October	2016	0.30%
15	November	2016	0.29%
16	December	2016	0.30%
17	January	2017	0.30%
18	February	2017	0.27%
19	March	2017	0.30%
20	April	2017	0.31%
21	May	2017	0.32%
22	June	2017	0.31%
23	July	2017	0.33%
			5.59%
24	Avg. Monthly FERC Rate		0.29%
			<u>0.29%</u>

Prior Period Adjustments

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

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AA
Operation and Maintenance Summary**

Line No	(1)	(2)	(3)	(4)	(5)	(6)
	Amount (\$)	PRODUCTION	TRANSMISSION	ADMIN & GENERAL	OVERALL RESULT	Major Category
1a	555 - OPSE-Purchased Power	479,289,275	50,381,387	(15,591,812)	514,078,850	514,078,850
1b	501 - Steam Product-Fuel	152,041,994	-	-	152,041,994	152,041,994
1c	565 - Trans-Xmsn Elect Oth	-	606,805,738	2,091,170	608,896,908	608,896,908
...	-	-	-	-	-	-
2a	506 - SP-Misc Steam Power	-	-	-	-	-
2b	535 - HP-Oper Supvr&Engrg	14,902,544	-	-	14,902,544	
2c	537 - HP-Hydraulic Expense	1,778,877	-	-	1,778,877	
2d	538 - HP-Electric Expenses	9,846,945	-	-	9,846,945	
2e	539 - HP-Misc Hyd Pwr Gen	23,272,670	-	-	23,272,670	
2f	546 - OP-Oper Supvr&Engrg	2,646,422	-	-	2,646,422	
2g	548 - OP-Generation Expens	28,665,837	-	-	28,665,837	
2h	549 - OP-Misc Oth Pwr Gen	28,583,057	-	5,738,955	34,322,012	
2i	560 - Trans-Oper Supvr&Eng	-	7,732,327	-	7,732,327	
2j	561 - Trans-Load Dispatcng	-	2,297,050	-	2,297,050	
2k	562 - Trans-Station Expens	-	4,072,057	-	4,072,057	
2l	566 - Trans-Misc Xmsn Exp	-	9,236,583	-	9,236,583	
2n	905 - Misc. Customer Accts. Exps	20,601,532	-	156,498,404	177,099,936	
2m	Contribution to New York State	-	-	(91,000,000)	(91,000,000)	
2o	916 - Misc. Sales Expense	5,328,031	16,583,089	7,469,023	29,380,143	
2p	920 - Misc. Admin & Gen'l Salaries	-	-	54,684,740	54,684,740	
2q	921 - Misc. Office Supp & Exps	-	-	23,748,576	23,748,576	
2r	922 - Administrative Expenses Transferred	-	-	(15,027,268)	(15,027,268)	
2s	923 - Outside Services Employed	-	-	24,369,311	24,369,311	
2t	924 - A&G-Property Insurance	4,903,744	543,190	538,854	5,985,788	
2u	925 - A&G-Injuries & Damages Insurance	2,282,588	391,112	119,499	2,793,199	
2v	926 - A&G-Employee Pension & Benefits	-	-	28,878,155	28,878,155	
2w	926 - A&G-Employee Pension & Benefits(PBOP)	-	-	24,074,001	24,074,001	
2x	928 - A&G-Regulatory Commission Expense	3,867,671	-	-	3,867,671	
2y	930 - Obsolete/Excess Inv	217,186	103,586	334,098	654,869	
2z	930.1-A&G-General Advertising Expense	-	-	349,388	349,388	
2aa	930.2-A&G-Miscellaneous & General Expense	-	-	4,765,602	4,765,602	
2ab	930.5-R & D Expense	1,826,757	1,275,895	4,770,562	7,873,214	
2ac	931 - Rents	-	-	724,678	724,678	
2ad	935 - A&G-Maintenance of General Plant	(0)	-	5,670,090	5,670,090	
2ae	4171 - Non-Utility Oper Exp- CES	-	-	42,043,909	42,043,909	
2af	4171 - Non-Utility Oper Exp- Canals	-	-	75,764,570	75,764,570	
2ag	Canal Contribution	-	-	(62,114,236)	(62,114,236)	Operations
...	-	-	-	-	-	483,359,661
3a	545 - HP-Maint Misc Hyd PI	11,919,030	-	-	11,919,030	
3b	512 - SP-Maint Boiler Plt	2,243,001	-	-	2,243,001	
3c	514 - SP-Maint Misc Stm PI	7,795,013	-	-	7,795,013	
3d	541 - HP-Maint Supvn&Engrg	1,288,257	-	-	1,288,257	
3e	542 - HP-Maint of Struct	20,913,071	-	-	20,913,071	
3f	543 - HP-Maint Res Dam&Wtr	9,870,393	-	-	9,870,393	
3g	544 - HP-Maint Elect Plant	24,833,457	-	-	24,833,457	
3h	551 - OP-Maint Supvn & Eng	9,030	-	-	9,030	
3i	552 - OP-Maint of Struct	522,426	-	-	522,426	
3j	553 - OP-Maint Gen & Elect	14,547,000	-	-	14,547,000	
3k	554 - OP-Maint Oth Pwr Prd	2,151,779	-	-	2,151,779	
3l	568 - Trans-Maint Sup & En	-	7,411,743	-	7,411,743	
3n	569 - Trans-Maint Struct	-	4,448,333	-	4,448,333	
3m	570 - Trans-Maint St Equip	-	18,691,943	-	18,691,943	
3o	571 - Trans-Maint Ovhd Lns	-	7,774,106	-	7,774,106	
3p	572 - Trans-Maint Ungrd Ln	-	506,617	-	506,617	
3q	573 - Trans-Maint Misc Xmn	-	103,100	-	103,100	Maintenance
...	-	-	-	-	-	135,028,300
4a	403 - Depreciation Expense	183,083,900	47,620,155	357,490	231,061,545	
...	-	-	-	-	-	231,061,545
5	TOTALS	1,059,231,488	785,978,010	279,257,759	2,124,467,258	2,124,467,258



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AB
Operation and Maintenance Detail**

FERC by accounts and profit center

Line No.	FERC G/L Accounts	Amount (\$)												0100/158	0100/159	0100/160	0100/161			
		0100/105	0100/110	0100/115	0100/120	0100/122	0100/125	0100/130	0100/135	0100/140	0100/145	0100/150	0100/155							
		Blenheim-Gilboa	St. Lawrence	Niagara	Poletti	Astoria Energy II	Flynn	Jarvis	Crescent	Vischer Ferry	Ashokan	Kensico	Hell Gate	Harlem River	Vernon Blvd.	23rd & 3rd (Gowanus)	N 1st & Grand (Kent)	Pouch Terminal	Brentwood	
1a	NYP/940300	403 - Depreciation Expense	9,412,341	22,354,809	37,509,648	-	62,016,261	5,193,922	581,627	782,705	930,907	738,731	5,982,909	2,609,326	980,960	2,325,575	582,947	941,171	413,311	
1b	NYP/950100	501 - Steam Product-Fuel					59,093,952	25,356,187					1,212,972	1,254,498	1,441,113	3,966,634	1,646,793	2,192,398	1,608,057	
1c	NYP/950600	506 - SP-Misc Steam Power																		
1d	NYP/951200	512 - SP-Maint Boiler Pnt						49,737												
1e	NYP/951400	514 - SP-Maint Misc Sm Pl																		
1f	NYP/953500	535 - HP-Oper Suprv&Engrg	3,945,464	3,836,579	6,565,970				107,556	220,148	208,824	18,004								
1g	NYP/953700	537 - HP-Hydraulic Expense	6,995	188,378	1,536,381					25,652	21,470									
1h	NYP/953800	538 - HP-Electric Expenses	7,444	3,305,996	6,533,505															
1i	NYP/953900	539 - HP-Misc Hyd Pwr Gen	4,649,612	7,706,624	9,701,343			391,158		361,071	230,026	232,835								
1j	NYP/954100	541 - HP-Maint Suprv&Engrg	259,975	64,732	236,999															
1k	NYP/954200	542 - HP-Maint of Struct	2,911,064	3,545,526	13,909,522			18,515		486,881	38,032	3,012								
1l	NYP/954300	543 - HP-Maint Res Dam&Wtr	1,890,960	4,591,430	2,832,513			66,877		217,465	259,228	11,625								
1m	NYP/954400	544 - HP-Maint Elect Plant	12,133,143	3,957,277	7,965,547			99,609		145,652	487,302	40,282								
1n	NYP/954500	545 - HP-Maint Misc Hyd Pl	1,207,953	5,055,833	4,143,553			46,769		74,079	38,839	3,444								
1o	NYP/954600	546 - OP-Oper Suprv&Engrg						376,792					621,033	182,035	142,336	171,895	106,382	106,912	200,828	
1p	NYP/954800	548 - OP-Generation Expense					27,792,000	837,809												
1q	NYP/954900	549 - OP-Misc Oth Pwr Gen						3,617,306					2,334,811	1,856,101	1,909,003	2,082,781	1,049,875	1,195,335	617,106	
1r	NYP/955100	551 - OP-Maint Suprv & Eng						9,030												
1s	NYP/955200	552 - OP-Maint of Struct						153,192					28,236	8,816	1,154	1,930	4,034	1,568	9,104	
1t	NYP/955300	553 - OP-Maint Gen & Elect					793,920	1,661,548					374,245	1,488,412	155,857	413,873	1,023,177	329,934	1,320,039	
1u	NYP/955400	554 - OP-Maint Oth Pwr Prd						188,923												
1v	NYP/955500	555 - OPSE-Purchased Power	12,853,368	13,868,437	26,463,175	409,197,198	9,075,797	726,303	21,137	26,837	99,980	(141,976)	234,162	106,368	308,347	661,634	206,632	573,232	1,107,676	
1w	NYP/956000	560 - Trans-Oper Suprv&Eng																		
1x	NYP/956100	561 - Trans-Load Dispatng																		
1y	NYP/956200	562 - Trans-Station Expense																		
1z	NYP/956500	565 - Trans-Xmnn Elect Oth		1,081,833	12,103,716	593,600,836			19,353											
1aa	NYP/956600	566 - Trans-Misc Xmnn Exp																		
1ab	NYP/956800	568 - Trans-Maint Sup & En																		
1ac	NYP/956900	569 - Trans-Maint Struct																		
1ad	NYP/957000	570 - Trans-Maint St Equip																		
1ae	NYP/957100	571 - Trans-Maint Ovhd Lns																		
1af	NYP/957200	572 - Trans-Maint Ungnd Ln																		
1ag	NYP/957300	573 - Trans-Maint Misc Xmnn																		
1ah		905 - Misc. Customer Accts. Exps		10,634,323	2,164,028	4,712,484		(175,281)					122,460							
1ai		916 - Misc. Sales Expense	(4,977)	(234,205)	5,627,157	(7,296)		(30,736)												
1aj		920 - Misc. Admin & Gen'l Salaries																		
1al		921 - Misc. Office Supp. & Exps																		
1am	NYP/920000	922 - Administrative Expenses Transferred																		
1an		923 - Outside Services Employed																		
1ao	NYP/992400	924 - A&G-Property Insurance	554,175	1,101,317	1,786,530								79,489	(1,093)						
1ap		925 - A&G-Injuries & Damages Insurance	364,484	476,731	1,371,878															
1aq	NYP/992600	926 - A&G-Employee Pension & Benefits (PBOP)																		
1ar		926 - A&G-Employee Pension & Benefits																		
1as	NYP/992800	928 - A&G-Regulatory Commission Expense	1,108,325	1,186,014	1,573,332															
1at	NYP/993000	930 - Obsolete/Excess Inv	37,236	140,269	17,876	5,325		2,335												
1au		931 - Rents																		
1av	NYP/920030	930.5-R & D Expense																		
1aw		930.1-A&G-General Advertising Expense																		
1ax	NYP/993020	930.2-A&G-Miscellaneous & General Expense																		
1ay	NYP/993500	935 - A&G-Maintenance of General Plant	1,385,029	10,683	11,255			1,955		1,273	2,733									
1az	NYP/9 56900																			
1b	NYP/941710	4171 - Non-Utility Oper Exp																		
2																				
		Contribution to New York State																		
3	Overall Result		52,722,593	82,872,585	142,053,930	1,007,508,545	158,771,931	37,986,420	1,335,203	2,612,997	2,577,746	1,121,449	121,367	8,788,368	7,505,556	4,938,771	9,634,322	4,619,840	5,340,550	5,276,121



FERC by accounts and profit cen

(1)	(2)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
FERC GL Accounts	0100/165 500MW Combined Cycle	0100/205 BG Trans	0100/210 JAF Trans	0100/215 IP3/Pol Trans	0100/220 Marcy/Clark Trans	0100/225 Marcy South Trans	0100/230 Niagara Trans	0100/235 Sound Cable	0100/240 ST Law Trans	0100/245 765 KV Trans	0100/255 HTP Trans	0100/305 DSM	0100/310 Headquarters	0100/320 Power for Jobs	0100/321 Recharge NY	0100/410 JAF	0100/600 SENY	0100/700 CES	0100/CANAL Canal Corp	...	
NYPA/840300	403 - Depreciation Expense	31,726,750	2,215,821		15,724,292	11,287,235	3,654,261	9,644,829	5,090,989	2,728						161,590	(263,196)	459,096	111,568		
NYPA/950100	501 - Steam Product-Fuel	54,269,390																			
NYPA/950600	506 - SP-Misc Steam Power																				
NYPA/951200	512 - SP-Maint Boiler Pnt	2,193,264																			
NYPA/951400	514 - SP-Maint Misc Sm Pl	7,795,013																			
NYPA/953500	535 - HP-Oper Supvr&Engrg																				
NYPA/953700	537 - HP-Hydraulic Expense																				
NYPA/953800	538 - HP-Electric Expenses																				
NYPA/953900	539 - HP-Misc Hyd Pwr Gen																				
NYPA/954100	541 - HP-Maint Supvn&Engrg																				
NYPA/954200	542 - HP-Maint of Struct																				
NYPA/954300	543 - HP-Maint Res Dam&Wtr																				
NYPA/954400	544 - HP-Maint Elect Plant																				
NYPA/954500	545 - HP-Maint Misc Hyd Pl																				
NYPA/954600	546 - OP-Oper Supvr&Engrg	739,209																			
NYPA/954800	548 - OP-Generation Expense	36,027																			
NYPA/954900	549 - OP-Misc Oth Pwr Gen	13,810,738																5,738,955			
NYPA/955100	551 - OP-Maint Supvn & Eng																				
NYPA/955200	552 - OP-Maint of Struct	314,393																			
NYPA/955300	553 - OP-Maint Gen & Elect	6,985,995																			
NYPA/955400	554 - OP-Maint Oth Pwr Prd	1,962,855																			
NYPA/955500	555 - OPSE-Purchased Power	3,900,970																			
NYPA/956000	560 - Trans-Oper Supvr&Eng		217,146		5,225,022	290,180	610,735	6,527	1,360,314	22,405											
NYPA/956100	561 - Trans-Load Dispatching																				
NYPA/956200	562 - Trans-Station Expens		627,481		269,763	1,085,733	0	854,290	141,248	1,783,227	513,822										
NYPA/956500	565 - Trans-Xmin Elect Oth																		2,091,170		
NYPA/956600	566 - Trans-Misc Xmin Exp	152,172	266,154	526,430	855,468	2,642,471	1,762,873	6,224	1,157,246	1,867,545											
NYPA/956800	568 - Trans-Maint Sup & En	639,456			244,620	1,079,898	1,699,990		2,155,221	1,592,558											
NYPA/956900	569 - Trans-Maint Struct	22,237	15		2,750,180	212,017	570,083		632,394	261,407											
NYPA/957000	570 - Trans-Maint St Equip	330,352	2,230		11,038,493	529,921	2,124,416	774,120	2,269,802	1,622,610											
NYPA/957100	571 - Trans-Maint Ovhd Lns	1,122,595	1,380,080		153,586	646,370	1,650,432		2,684,109	136,935											
NYPA/957200	572 - Trans-Maint Ungrd Ln					401,245			62,563												
NYPA/957300	573 - Trans-Maint Misc Xmin		5,329		57,101		7,361		31,947	1,362											
	905 - Misc Customer Accis. Exps	3,143,517												104,794,892	1,200,000	43,336,000	263,196		6,914,316		
	916 - Misc Sales Expense	(21,912)			(55,408)																
	920 - Misc. Admin & Gen'l Salaries										16,638,497										
	921 - Misc. Office Supp & Exps																				
	922 - Administrative Expenses Transferred																			(15,027,268)	
	923 - Outside Services Employed																			24,369,311	
	924 - A&G-Property Insurance	1,383,327			459,764			83,426												538,854	
	925 - A&G-Injuries & Damages Insurance	69,495			391,112															119,499	
	926 - A&G-Employee Pension & Benefits(PBOP)																			24,074,001	
	926 - A&G-Employee Pension & Benefits																			26,878,155	
	928 - A&G-Regulatory Commission Expense																				
	930 - Obsolete/Excess Inv	14,145			103,586							314,579						19,519			
	931 - Rents																			724,678	
	930.5-R & D Expense																			7,873,214	
	930.1-A&G-General Advertising Expense																			349,388	
	930.2-A&G-Miscellaneous & General Expense																			4,765,602	
	935 - A&G-Maintenance of General Plant																			5,670,090	
	NYPA/9 56900																				
	NYPA/941710	4171 - Non-Utility Oper Exp																		42,043,909	75,764,570
	Contribution to New York State													91,000,000							
Overall Result		128,422,175	5,332,590	1,648,479	796,194	38,033,549	17,089,337	12,977,248	10,656,373	18,194,924	6,147,800	67,019,884	314,579	209,518,838	1,200,000	165,964,159	18,556,226	6,198,051	49,069,793	75,764,570	-



FERC by accounts and profit cen

(1) (2) (40)

		Overall Result
FERC G/L Accounts		
NYP/940300	403 - Depreciation Expense	231,173,113
NYP/950100	501 - Steam Product-Fuel	152,041,994
NYP/950600	506 - SP-Misc Steam Power	-
NYP/951200	512 - SP-Maint Boiler Pfl	2,243,001
NYP/951400	514 - SP-Maint Misc Sm Pl	7,798,013
NYP/953500	535 - HP-Oper Supvr&Engng	14,902,544
NYP/953700	537 - HP-Hydraulic Expense	1,778,877
NYP/953800	538 - HP-Electric Expenses	9,846,945
NYP/953900	539 - HP-Misc Hyd Pwr Gen	23,272,670
NYP/954100	541 - HP-Maint Supvn&Engng	1,229,347
NYP/954200	542 - HP-Maint of Struct	20,912,552
NYP/954300	543 - HP-Maint Res Dam&Wtr	9,870,098
NYP/954400	544 - HP-Maint Elect Plant	24,828,813
NYP/954500	545 - HP-Maint Misc Hyd Pl	10,570,471
NYP/954600	546 - OP-Oper Supvr&Engng	2,646,422
NYP/954800	548 - OP-Generation Expense	28,665,837
NYP/954900	549 - OP-Misc Oth Pwr Gen	34,322,012
NYP/955100	551 - OP-Maint Supvn & Eng	9,030
NYP/955200	552 - OP-Maint of Struct	522,426
NYP/955300	553 - OP-Maint Gen & Elect	14,547,000
NYP/955400	554 - OP-Maint Oth Pwr Prd	2,151,779
NYP/955500	555 - OPSE-Purchased Power	514,078,850
NYP/956000	560 - Trans-Oper Supvr&Eng	7,732,327
NYP/956100	561 - Trans-Load Dispatong	2,237,050
NYP/956200	562 - Trans-Station Expense	4,072,057
NYP/956500	565 - Trans-Xmsn Elect Oth	608,696,908
NYP/956600	566 - Trans-Misc Xmsn Exp	9,236,583
NYP/956800	568 - Trans-Maint Sup & En	7,411,743
NYP/956900	569 - Trans-Maint Struct	4,448,333
NYP/957000	570 - Trans-Maint St Equip	18,691,943
NYP/957100	571 - Trans-Maint Ovhd Lns	7,774,106
NYP/957200	572 - Trans-Maint Ungrd Ln	506,617
NYP/957300	573 - Trans-Maint Misc Xmn	103,100
	905 - Misc. Customer Accts. Exps	177,099,336
	916 - Misc. Sales Expense	29,380,143
	920 - Misc. Admin & Gen'l Salaries	54,684,740
	921 - Misc. Office Supp & Exps	23,748,576
NYP/920000	922 - Administrative Expenses Transferred	(15,027,268)
	923 - Outside Services Employed	24,369,311
NYP/992400	924 - A&G-Property Insurance	5,985,788
	925 - A&G-Injuries & Damages Insurance	2,793,199
NYP/992600	926 - A&G-Employee Pension & Benefits(PBOP)	24,074,001
	926 - A&G-Employee Pension & Benefits	28,878,155
NYP/992800	928 - A&G-Regulatory Commission Expense	3,867,671
NYP/993000	930 - Obsolete/Excess Inv	654,989
	931 - Rents	724,678
NYP/920030	930.5-R & D Expense	7,873,214
	930.1-A&G-General Advertising Expense	349,388
NYP/993020	930.2-A&G-Miscellaneous & General Expense	4,765,602
NYP/993500	935 - A&G-Maintenance of General Plant	7,083,017
NYP/9 56900		-
NYP/941710	4171 - Non-Utility Oper Exp	117,808,479
	-	-
	Contribution to New York State	91,000,000
Overall Result		2,368,693,062



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

<u>Line No.</u>		<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,160,176,779		Sch B2; Col 9, Sum Ln 5, 6 and 10
2	Generator Step-Up Transformer Plant-in-Service	39,900,580		Sch B2, Line 12, Col 9
3	Ratio		1.85%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	38,935,842		Sch A1; Col 4, Ln 12
5	Removed Step-up Transmission O&M	(719,183)		Col 1, Ln 4 x Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AD
FACTS O&M ALLOCATOR**

<u>Line No.</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Notes</u>
1	Avg. Transmission Plant in Service	2,160,176,779	Sch B2; Col 5, Sum Ln 5, 6 and 10
2	FACTS Plant-in-Service	44,499,917	Sch B2, Line 13, Col 9
3	Ratio	2.06%	Col 1, Ln 2 / Col 1, Ln 1
4	Transmission Maintenance	38,935,842	Sch A1: Col 4, Ln 12
5	Reclassified FACTS Transmission Plant	(802,083)	Subtract Col 1, Ln 4 * Col 2, Ln 3



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AE
MICROWAVE TOWER RENTAL INCOME**

	(1)	(2)	(3)
<u>Line No.</u>	<u>Posting Date</u>	<u>Account</u>	<u>Income Amount (\$)</u>
1a	4/5/2016	514180	2,700
1b	5/10/2016	514180	675
1c	6/28/2016	514180	675
1d	8/16/2016	514180	675
1e	9/20/2016	514180	1,350
1f	12/7/2016	514180	1,350
1g	12/28/2016	514180	675
1h	4/21/2016	514180	7,652
1i	8/25/2016	514180	272
1j	9/30/2016	514180	7,670
1k	11/1/2016	514180	7,670
1l	8/23/2016	514180	7,800
...			
2			39,165



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

<u>Line No.</u>	(1) <u>Item</u>	(2) <u>Amount (\$)</u>
1	Total NYPA PBOP	39,253,000
2	PBOP Capitalized	2,816,121
3	PBOP contained in Cost of Service Line 1 less line 2	36,436,879
4	Base PBOP Amount	<u>35,797,785</u>
5	PBOP Adjustment Line 4 less line 3	(639,094)

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AG
PROPERTY INSURANCE ALLOCATION**

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio</u> (2)	<u>Allocated Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1a	105 - Blenheim-Gilboa	554,175			Allocated based on transmission gross plant ratio from Work Paper AI
1b	110 - St. Lawrence	1,101,317			
1c	115 - Niagara	1,786,530			
1d	310 - Headquarters	538,854			
...					
2	Subtotal (Gross Transmission Plant Ratio)	3,980,876	16.53%	658,116	
3a	220 - Marcy /Clark Trans	459,764			
3b	235 - Sound Cable	83,426			
...					
4	Subtotal (Full Transmission)	543,190	100.00%	543,190	
5	Grand Total			1,201,306	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AH
INJURIES & DAMAGES INSURANCE EXPENSE ALLOCATION**

<u>Line No.</u>	<u>Site</u>	<u>Amount (\$)</u> (1)	<u>Ratio (%)</u> (2)	<u>Allocated Injury/Damage Insurance Expense - Transmission (\$)</u> (3)	<u>Notes</u> (4)
1a	105 - Blenheim-Gilboa	364,484			
1b	110 - St. Lawrence	476,731			
1c	115 - Niagara	1,371,878			
1d	310 - Headquarters	119,499			
...					
2	Subtotal	2,332,592	27.25	635,537	Allocated based on transmission labor ratio from Schedule E1
3a	220 - Marcy /Clark Trans	391,112			
...					
		391,112	100.00	391,112	
4	Grand Total			1,026,648	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER AI
PROPERTY INSURANCE ALLOCATOR**

	<u>12/31/2016 (\$)</u>	<u>12/31/2015 (\$)</u>	<u>Average</u>	<u>Gross Plant in Service Ratio</u>	<u>Source</u>
	(1)	(2)	(3)	(4)	(5)
1 PRODUCTION	3,629,129,590	3,546,055,153	3,587,592,371	83.47%	WP-BC
2 TRANSMISSION (353 Station Equip.)	785,271,943	635,868,170	710,570,056	16.53%	WP-BC
3 TOTAL	4,414,401,533	4,181,923,323	4,298,162,428	100.00%	

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31,2016**

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

		Included General & Transmission Plant - Depreciation 2016				
		(1)	(2)	(3)	(4)	
		FERC				
		Acct #	Item	Depreciation (\$)		
Line No.	Source/Comments	Site	Included General Plant			
1a	WP-BC, column 8, line 12a		BLenheim - GILBOA	390	Structures & Improvements	709,735
1b	WP-BC, column 8, line 12k		HEADQUARTERS	390	Structures & Improvements	2,117,498
1c	WP-BC, column 8, line 12s		MARCY-SOUTH	390	Structures & Improvements	-
1d	WP-BC, column 8, line 12v		MASSENA - MARCY (Clark)	390	Structures & Improvements	207,872
1e	WP-BC, column 8, line 12ae		NIAGARA	390	Structures & Improvements	935,453
1f	WP-BC, column 8, line 12ap		St. LAWRENCE / FDR	390	Structures & Improvements	658,831
...				390		-
...				390		-
2				390	Subtotal General - Structures & Improvements	4,629,388
3a	WP-BC, column 8, line 12b		BLenheim - GILBOA	391	Office Furniture & Equipment	25,891
3b	WP-BC, column 8, line 12l		HEADQUARTERS	391	Office Furniture & Equipment	11,947,291
3c	WP-BC, column 8, line 12w		MASSENA - MARCY (Clark)	391	Office Furniture & Equipment	1,038,699
3d	WP-BC, column 8, line 12af		NIAGARA	391	Office Furniture & Equipment	29,706
3e	WP-BC, column 8, line 12aq		St. LAWRENCE / FDR	391	Office Furniture & Equipment	1,509,623
...				391		-
...				391		-
4				391	Subtotal General - Office Furniture & Equipment	14,551,210
5a	WP-BC, column 8, line 12c		BLenheim - GILBOA	392	Transportation Equipment	548,297
5b	WP-BC, column 8, line 12n		HEADQUARTERS	392	Transportation Equipment	879,762
5c	WP-BC, column 8, line 12x		MASSENA - MARCY (Clark)	392	Transportation Equipment	625,966
5d	WP-BC, column 8, line 12ag		NIAGARA	392	Transportation Equipment	447,351
5e	WP-BC, column 8, line 12ar		St. LAWRENCE / FDR	392	Transportation Equipment	871,551
...				392		-
...				392		-
6				392	Subtotal General - Transportation Equipment	3,372,927
7a	WP-BC, column 8, line 12d		BLenheim - GILBOA	393	Stores Equipment	29,731
7b	WP-BC, column 8, line 12y		MASSENA - MARCY (Clark)	393	Stores Equipment	21,747
7c	WP-BC, column 8, line 12ah		NIAGARA	393	Stores Equipment	-
7d				393		-
...				393		-
...				393		-
8				393	Subtotal General - Stores Equipment	51,478
9a	WP-BC, column 8, line 12e		BLenheim - GILBOA	394	Tools, Shop & Garage Equipment	67,913
9b	WP-BC, column 8, line 12m		HEADQUARTERS	394	Tools, Shop & Garage Equipment	43,664
9c	WP-BC, column 8, line 12z		MASSENA - MARCY (Clark)	394	Tools, Shop & Garage Equipment	16,555
9d	WP-BC, column 8, line 12ai		NIAGARA	394	Tools, Shop & Garage Equipment	166,539
9e	WP-BC, column 8, line 12at		St. LAWRENCE / FDR	394	Tools, Shop & Garage Equipment	195,157
...				394		-
...				394		-
10				394	Subtotal General - Tools, Shop & Garage Equipment	489,828
11a	WP-BC, column 8, line 12f		BLenheim - GILBOA	395	Laboratory Equipment	14,671
11b	WP-BC, column 8, line 12o		HEADQUARTERS	395	Laboratory Equipment	158,533
11c	WP-BC, column 8, line 12aa		MASSENA - MARCY (Clark)	395	Laboratory Equipment	32,667
11d	WP-BC, column 8, line 12ak		NIAGARA	395	Laboratory Equipment	50,353
11e	WP-BC, column 8, line 12au		St. LAWRENCE / FDR	395	Laboratory Equipment	70,894
...				395		-
...				395		-
12				395	Subtotal General - Laboratory Equipment	327,118
13a	WP-BC, column 8, line 12g		BLenheim - GILBOA	396	Power Operated Equipment	221,202
13b	WP-BC, column 8, line 12t		MARCY-SOUTH	396	Power Operated Equipment	-
13c	WP-BC, column 8, line 12ab		MASSENA - MARCY (Clark)	396	Power Operated Equipment	272,054
13d	WP-BC, column 8, line 12al		NIAGARA	396	Power Operated Equipment	368,740
13e	WP-BC, column 8, line 12av		St. LAWRENCE / FDR	396	Power Operated Equipment	421,450
...				396		-
...				396		-
14				396	Subtotal General - Power Operated Equipment	1,283,446
15a	WP-BC, column 8, line 12h		BLenheim - GILBOA	397	Communication Equipment	1,299
15b	WP-BC, column 8, line 12p		HEADQUARTERS	397	Communication Equipment	55,801
15c	WP-BC, column 8, line 12r		LONG ISLAND SOUND CABLE	397	Communication Equipment	-
15d	WP-BC, column 8, line 12u		MARCY-SOUTH	397	Communication Equipment	-
15e	WP-BC, column 8, line 12ac		MASSENA - MARCY (Clark)	397	Communication Equipment	7,560
15f	WP-BC, column 8, line 12am		NIAGARA	397	Communication Equipment	74,006
15g	WP-BC, column 8, line 12aw		St. LAWRENCE / FDR	397	Communication Equipment	258,345
...				397		-
...				397		-
16				397	Subtotal General - Communication Equipment	397,011
17a	WP-BC, column 8, line 12i		BLenheim - GILBOA	398	Miscellaneous Equipment	292,580
17b	WP-BC, column 8, line 12q		HEADQUARTERS	398	Miscellaneous Equipment	776
17c	WP-BC, column 8, line 12ad		MASSENA - MARCY (Clark)	398	Miscellaneous Equipment	1,052
17d	WP-BC, column 8, line 12an		NIAGARA	398	Miscellaneous Equipment	10,187,482
17e	WP-BC, column 8, line 12ax		St. LAWRENCE / FDR	398	Miscellaneous Equipment	5,866,215
...				398		-
...				398		-
18				398	Subtotal General - Miscellaneous Equipment	16,348,104
19a	WP-BC, column 8, line 12j		BLenheim - GILBOA	399	Other Tangible Property	-
19b	WP-BC, column 8, line 12ao		NIAGARA	399	Other Tangible Property	42,683
19c	WP-BC, column 8, line 12ay		St. LAWRENCE / FDR	399	Other Tangible Property	15,019
...				399		-
...				399		-
20				399	Subtotal General - Other Tangible Property	57,702

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31,2016**

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

		Included General & Transmission Plant - Depreciation 2016			
		(1)	(2)	(3)	(4)
		Site	FERC Acct #	Item	Depreciation (\$)
21	Total Included General Plant				41,508,213
	Included Transmission Plant				
22a	WP-BC, column 8, line 10a	BLENHEIM - GILBOA	352	Structures & Improvements	77,474
22b	WP-BC, column 8, line 10g	J. A. FITZPATRICK	352	Structures & Improvements	-
22c	WP-BC, column 8, line 10l	LONG ISLAND SOUND CABLE	352	Structures & Improvements	208,106
22d	WP-BC, column 8, line 10p	MARCY-SOUTH	352	Structures & Improvements	-
22e	WP-BC, column 8, line 10y	MASSENA - MARCY (Clark)	352	Structures & Improvements	822,227
22f	WP-BC, column 8, line 10af	NIAGARA	352	Structures & Improvements	424,572
22g	WP-BC, column 8, line 10am	St. LAWRENCE / FDR	352	Structures & Improvements	234,246
...			352		-
...			352		-
23			352	Subtotal Transmission - Structures & Improvements	1,766,625
24a	WP-BC, column 8, line 10b	BLENHEIM - GILBOA	353	Station Equipment	1,576,082
24b	WP-BC, column 8, line 10h	J. A. FITZPATRICK	353	Station Equipment	-
24c	WP-BC, column 8, line 10n	LONG ISLAND SOUND CABLE	353	Station Equipment	1,962,524
24d	WP-BC, column 8, line 10q	MARCY-SOUTH	353	Station Equipment	848,389
24e	WP-BC, column 8, line 10z	MASSENA - MARCY (Clark)	353	Station Equipment	4,164,003
24f	WP-BC, column 8, line 10aa	MASSENA - MARCY (Clark)	353	Station Equipment - Windfarm Assets acq. 12-1-11	1,608,459
24g	WP-BC, column 8, line 10ag	NIAGARA	353	Station Equipment	2,464,550
24h	WP-BC, column 8, line 10an	St. LAWRENCE / FDR	353	Station Equipment	3,804,871
...			353		-
...			353		-
25			353	Subtotal Transmission - Station Equipment	16,428,878
26a	WP-BC, column 8, line 10c	BLENHEIM - GILBOA	354	Towers & Fixtures	483,926
26b	WP-BC, column 8, line 10i	J. A. FITZPATRICK	354	Towers & Fixtures	-
26c	WP-BC, column 8, line 10r	MARCY-SOUTH	354	Towers & Fixtures	1,607,084
26d	WP-BC, column 8, line 10ab	MASSENA - MARCY (Clark)	354	Towers & Fixtures	1,373,128
26e	WP-BC, column 8, line 10ah	NIAGARA	354	Towers & Fixtures	125,088
26f	WP-BC, column 8, line 10ao	St. LAWRENCE / FDR	354	Towers & Fixtures	350,788
...			354		-
...			354		-
27			354	Subtotal Transmission - Towers & Fixtures	3,940,014
28a	WP-BC, column 8, line 10d	BLENHEIM - GILBOA	355	Poles & Fixtures	50,180
28b	WP-BC, column 8, line 10s	MARCY-SOUTH	355	Poles & Fixtures	5,454,023
28c	WP-BC, column 8, line 10ac	MASSENA - MARCY (Clark)	355	Poles & Fixtures	504,118
28d	WP-BC, column 8, line 10ai	NIAGARA	355	Poles & Fixtures	156
28e	WP-BC, column 8, line 10ap	St. LAWRENCE / FDR	355	Poles & Fixtures	52,824
...			355		-
...			355		-
29			355	Subtotal Transmission - Poles & Fixtures	6,061,301
30a	WP-BC, column 8, line 10e	BLENHEIM - GILBOA	356	Overhead Conductors & Devices	201,233
30b	WP-BC, column 8, line 10j	J. A. FITZPATRICK	356	Overhead Conductors & Devices	-
30c	WP-BC, column 8, line 10t	MARCY-SOUTH	356	Overhead Conductors & Devices	2,264,299
30d	WP-BC, column 8, line 10ad	MASSENA - MARCY (Clark)	356	Overhead Conductors & Devices	900,744
30e	WP-BC, column 8, line 10ak	NIAGARA	356	Overhead Conductors & Devices	639,395
30f	WP-BC, column 8, line 10aq	St. LAWRENCE / FDR	356	Overhead Conductors & Devices	345,040
...			356		-
...			356		-
31			356	Subtotal Transmission - Overhead Conductors & Devices	4,350,711
32a	WP-BC, column 8, line 10m	LONG ISLAND SOUND CABLE	357	Underground Conduit	2,024,078
32b	WP-BC, column 8, line 10u	MARCY-SOUTH	357	Underground Conduit	609,683
32c	WP-BC, column 8, line 10ar	St. LAWRENCE / FDR	357	Underground Conduit	60
...			357		-
...			357		-
33			357	Subtotal Transmission - Underground Conduit	2,633,821
34a	WP-BC, column 8, line 10o	LONG ISLAND SOUND CABLE	358	Underground Conductors & Devices	5,450,121
34b	WP-BC, column 8, line 10v	MARCY-SOUTH	358	Underground Conductors & Devices	276,974
34c	WP-BC, column 8, line 10as	St. LAWRENCE / FDR	358	Underground Conductors & Devices	27,778
...			358		-
...			358		-
35			358	Subtotal Transmission - Underground Conductors & Devices	5,754,873
36a	WP-BC, column 8, line 10f	BLENHEIM - GILBOA	359	Roads & Trails	8,113
36b	WP-BC, column 8, line 10k	J. A. FITZPATRICK	359	Roads & Trails	-
36c	WP-BC, column 8, line 10w	MARCY-SOUTH	359	Roads & Trails	224,220
36d	WP-BC, column 8, line 10ae	MASSENA - MARCY (Clark)	359	Roads & Trails	51,055
36e	WP-BC, column 8, line 10al	NIAGARA	359	Roads & Trails	500
36f	WP-BC, column 8, line 10at	St. LAWRENCE / FDR	359	Roads & Trails	3,037
...			359		-
...			359		-
37			359	Subtotal Transmission - Roads & Trails	286,925
38	Total Included Transmission Plant				41,223,148



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BB
2015-2016 EXCLUDED PLANT IN SERVICE**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			2016				2015			
Line No.	Source/Comments	EXCLUDED TRANSMISSION	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1										
1a	WP-BC, line 10au	353 500mW C - C at Astoria Station Equip - Transmission	85,139,760	28,576,509	56,563,252	2,729,284	85,139,760	25,847,225	59,292,536	2,730,449
2		SUBTOTAL 500mW C - C at Astoria	85,139,760	28,576,509	56,563,252	2,729,284	85,139,760	25,847,225	59,292,536	2,730,449
3										
3a	WP-BC, line 1o	350 Astoria 2 (AE-II) Substation Land & Land Rights	-	-	-	-	-	-	-	-
3b	WP-BC, line 10av	352 Astoria 2 (AE-II) Substation Structures & Improvements	-	-	-	-	-	-	-	-
3c	WP-BC, line 10aw	353 Astoria 2 (AE-II) Substation Station Equipment	60,481,915	16,619,863	43,862,052	3,011,360	60,481,915	13,608,463	46,873,452	3,024,102
3d	WP-BC, line 10ax	354 Astoria 2 (AE-II) Substation Towers & Fixtures	-	-	-	-	-	-	-	-
3e	WP-BC, line 10ay	355 Astoria 2 (AE-II) Substation Poles & Fixtures	-	-	-	-	-	-	-	-
3f	WP-BC, line 10az	356 Astoria 2 (AE-II) Substation Overhead Conductors & Devices	-	-	-	-	-	-	-	-
3g	WP-BC, line 10ba	357 Astoria 2 (AE-II) Substation Underground Conduit	24,644,166	6,777,150	17,867,016	1,232,209	24,644,166	5,544,941	19,099,225	1,232,209
3h	WP-BC, line 10bb	358 Astoria 2 (AE-II) Substation Underground Conductors & Devices	-	-	-	-	-	-	-	-
3i	WP-BC, line 10bc	359 Astoria 2 (AE-II) Substation Roads & Trails	-	-	-	-	-	-	-	-
4		SUBTOTAL Astoria 2 (AE-II) Substation	85,126,081	23,397,013	61,729,068	4,243,569	85,126,081	19,153,404	65,972,677	4,256,311
5										
5a	WP-BC, line 10be	353 Crescent Station Equip - Transmission	2,395,536	1,022,971	1,372,565	39,926	2,395,536	983,045	1,412,491	39,926
5b	WP-BC, line 10bu	353 Vischer Ferry Station Equip - Transmission	663,158	283,195	379,963	11,053	663,158	272,142	391,016	11,053
5c	WP-BC, line 10bm	353 Jarvis Station Equip - Transmission	4,302,254	1,837,203	2,465,051	71,705	4,302,254	1,765,498	2,536,756	71,705
6		SUBTOTAL Small Hydro	7,360,948	3,143,369	4,217,579	122,684	7,360,948	3,020,685	4,340,263	122,684
7										
7a	WP-BC, line 10bh	353 FLYNN (Holtsville) Station Equip - Transmission	11,908,162	4,144,077	7,764,085	311,623	11,387,084	4,614,239	6,772,845	314,065
8		SUBTOTAL FLYNN (Holtsville)	11,908,162	4,144,077	7,764,085	311,623	11,387,084	4,614,239	6,772,845	314,065
8a	WP-BC, line 1p	350 POLETTI (Astoria) Land & Land Rights	981	-	981	-	981	-	981	-
8b	WP-BC, line 10bc	352 POLETTI (Astoria) Structures & Improvements	69,748	57,199	12,549	2	69,748	57,197	12,551	(472)
8c	WP-BC, line 10bp	353 POLETTI (Astoria) Station Equipment	14,716,023	14,716,024	(1)	1	14,716,023	14,716,023	0	(100,511)
8d	WP-BC, line 10bq	357 POLETTI (Astoria) Underground Conduit	16,192,845	16,192,845	(0)	-	16,192,845	16,192,845	(0)	(110,594)
8e	WP-BC, line 10br	358 POLETTI (Astoria) Underground Conductors & Devices	14,726,135	14,033,964	692,171	(2)	14,726,135	14,033,966	692,169	(100,580)
9		SUBTOTAL Poletti	45,705,732	45,000,031	705,701	1	45,705,732	45,000,030	705,702	(312,158)
10										
10a	WP-BC, line 10bd	353 BRENTWOOD (Long Island) Station Equip - Transmission	6,741,919	5,668,336	1,073,583	195,532	6,324,138	5,472,804	851,334	262,877
10b	WP-BC, line 10bi	353 GOWANUS (Brooklyn) Station Equip - Transmission	28,715,227	27,304,860	1,410,367	1,560,823	28,715,227	25,744,037	2,971,190	2,396,123
10c	WP-BC, line 10bk	353 HARLEM RIVER YARDS (Bronx) Station Equip - Transmission	25,223,166	18,682,579	6,540,587	446,950	19,713,612	18,235,629	1,477,983	994,166
10d	WP-BC, line 10bl	353 HELLGATE (Bronx) Station Equip - Transmission	24,544,594	15,570,712	8,973,882	359,921	18,598,055	15,210,791	3,387,264	943,977
10e	WP-BC, line 10bn	353 KENT (Brooklyn) Station Equip - Transmission	10,365,797	9,519,743	846,054	182,380	10,365,797	9,337,363	1,028,434	469,983
10f	WP-BC, line 10bs	353 POUCH TERMINAL (Richmond) Station Equip - Transmission	11,520,027	10,468,678	1,051,349	309,696	11,520,027	10,158,982	1,361,045	693,368
10g	WP-BC, line 10bt	353 VERNON BOULEVARD (Queen) Station Equip - Transmission	16,526,683	6,635,443	9,891,240	(1,000)	16,526,683	6,636,443	9,890,240	-
11		SUBTOTAL SCPP	123,637,413	93,850,352	29,787,061	3,054,302	111,763,539	90,796,050	20,967,489	5,760,495
12										
13		TOTAL EXCLUDED TRANSMISSION	358,878,097	198,111,350	160,766,747	10,461,463	346,483,145	188,431,633	158,051,512	12,871,845



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BB
2015-2016 EXCLUDED PLANT IN SERVICE**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
	2016				2015							
	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)				
14	EXCLUDED GENERAL											
14a	WP-BC, line 12az	391	500mW C - C at Astoria	Office Furniture & Equipment	156,089	42,574	113,515	14,235	67,869	28,339	39,530	6,829
14b	WP-BC, line 12ba	392	500mW C - C at Astoria	Transprt.Equip-500MW	517,793	364,013	153,780	91,222	517,793	263,931	253,862	86,984
14c	WP-BC, line 12bb	394	500mW C - C at Astoria	Tools, Shop & Garage Equipment	68,609	46,278	22,331	6,501	68,609	39,777	28,832	6,501
14d	WP-BC, line 12bc	395	500mW C - C at Astoria	Laboratory Equipment	2,143,543	117,169	2,026,374	90,999	85,677	26,170	59,507	5,254
14e	WP-BC, line 12bd	396	500mW C - C at Astoria	Power Oper Eqp-500MW	571,211	276,507	294,704	54,722	513,490	221,085	292,405	51,162
14f	WP-BC, line 12be	398	500mW C - C at Astoria	Miscellaneous Equipment	686,814	399,883	286,931	113,045	625,240	286,838	338,402	109,691
...					-	-	-	-	-	-	-	-
15	SUBTOTAL 500Mw CC											
					4,144,058	1,246,424	2,897,635	370,724	1,878,677	866,140	1,012,538	266,421
16a	WP-BC, line 1n	389	Jarvis	Land & Land Rights	13,816	-	13,816	-	8,000	-	8,000	-
16b	WP-BC, line 12bx	399	Jarvis	Other Tangible Property	427,000	183,679	243,321	7,117	427,000	176,562	250,438	7,117
...					-	-	-	-	-	-	-	-
17	SUBTOTAL Small Hydro											
					440,816	183,679	257,137	7,117	435,000	176,562	258,438	7,117
18a	WP-BC, line 12bi	391	FLYNN (Holtsville)	Office Furniture & Equipment	177,276	169,956	7,320	3,171	177,276	166,785	10,491	2,709
18b	WP-BC, line 12bk	392	FLYNN (Holtsville)	Transportation Equipment	85,776	98,415	(12,639)	8,017	137,356	113,608	23,748	4,132
18c	WP-BC, line 12bl	393	FLYNN (Holtsville)	Stores Equipment	-	-	-	-	-	-	-	-
18d	WP-BC, line 12bm	394	FLYNN (Holtsville)	Tools, Shop & Garage Equipment	143,571	135,699	7,872	653	143,571	135,046	8,525	653
18e	WP-BC, line 12bn	395	FLYNN (Holtsville)	Laboratory Equipment	49,049	52,314	(3,265)	3,218	49,049	39,339	9,710	3,218
18f	WP-BC, line 12bo	396	FLYNN (Holtsville)	Power Operated Equipment	226,537	18,296	208,241	12,783	12,250	5,513	6,737	1,225
18g	WP-BC, line 12bp	397	FLYNN (Holtsville)	Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	-
18h	WP-BC, line 12bq	398	FLYNN (Holtsville)	Miscellaneous Equipment	501,231	200,225	301,005	57,129	500,640	143,096	357,544	51,973
...					-	-	-	-	-	-	-	-
19	SUBTOTAL Flynn											
					1,533,358	1,024,822	508,536	84,971	1,370,060	953,304	416,757	63,909
20a	WP-BC, line 1m	389	POLETTI (Astoria)	Land & Land Rights	6,858	-	6,858	-	13,816	-	13,816	-
20b	WP-BC, line 12ca	390	POLETTI (Astoria)	Structures & Improvements	1,576,650	1,166,321	410,329	9,036	1,576,650	1,157,285	419,365	1
20c	WP-BC, line 12cb	391	POLETTI (Astoria)	Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
20d	WP-BC, line 12cc	392	POLETTI (Astoria)	Transportation Equipment	190,358	190,359	(0)	-	190,358	190,359	(0)	-
20e	WP-BC, line 12cd	393	POLETTI (Astoria)	Stores Equipment	108,838	99,250	9,588	825	108,838	98,425	10,413	825
20f	WP-BC, line 12ce	394	POLETTI (Astoria)	Tools, Shop & Garage Equipment	295,115	72,002	223,113	11,275	227,024	60,727	166,297	9,361
20g	WP-BC, line 12cf	395	POLETTI (Astoria)	Laboratory Equipment	1,622,975	1,581,193	41,782	41,797	1,616,698	1,539,396	77,302	40,614
20h	WP-BC, line 12cg	396	POLETTI (Astoria)	Power Operated Equipment	163,078	146,866	16,212	(1,261)	163,078	148,127	14,951	(1,263)
20i	WP-BC, line 12ch	397	POLETTI (Astoria)	Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-
20j	WP-BC, line 12ci	398	POLETTI (Astoria)	Miscellaneous Equipment	2,960,626	2,961,506	(880)	841	2,960,626	2,960,626	(0)	3,801
20k	WP-BC, line 12ck	399	POLETTI (Astoria)	Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
...					-	-	-	-	-	-	-	-
21	SUBTOTAL Poletti											
					8,523,582	7,800,919	722,662	62,513	8,456,172	7,738,368	717,804	53,338



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BB
2015-2016 EXCLUDED PLANT IN SERVICE**

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

				2016				2015			
				Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
22											
22a	WP-BC, line 12bh	398	BRENTWOOD (Long Island) Miscellaneous Equipment	181,337	181,338	(1)	361	181,337	180,977	360	437
22b	WP-BC, line 12br	396	GOWANUS (Brooklyn) Power Operated Equipment	28,597	22,834	5,763	672	28,597	22,162	6,435	280
22c	WP-BC, line 12bs	398	GOWANUS (Brooklyn) Miscellaneous Equipment	427,955	424,871	3,084	1,196	427,955	423,675	4,280	1,884
22d	WP-BC, line 12bt	396	HARLEM RIVER YARDS (Bronx) Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	-
22e	WP-BC, line 12bu	398	HARLEM RIVER YARDS (Bronx) Miscellaneous Equipment	1,166,180	1,163,096	3,084	1,599	1,166,180	1,161,497	4,683	2,371
22f	WP-BC, line 12bv	396	HELLGATE (Bronx) Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
22g	WP-BC, line 12bw	398	HELLGATE (Bronx) Miscellaneous Equipment	1,272,183	1,252,433	19,751	5,133	1,272,183	1,247,300	24,884	6,534
22h	WP-BC, line 12by	396	KENT (Brooklyn) Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
22i	WP-BC, line 12bz	398	KENT (Brooklyn) Miscellaneous Equipment	228,133	228,133	-	361	228,133	227,772	361	1,066
22j	WP-BC, line 12cl	396	POUCH TERMINAL (Richmond) Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
22k	WP-BC, line 12cm	398	POUCH TERMINAL (Richmond) Miscellaneous Equipment	313,431	171,153	142,278	-	313,431	171,153	142,278	629
22l	WP-BC, line 12cn	396	VERNON BOULEVARD (Queen) Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	-
22n	WP-BC, line 12co	398	VERNON BOULEVARD (Queen) Miscellaneous Equipment	245,850	97,747	148,103	1,960	245,850	95,787	150,063	2,808
...											
23			SUBTOTAL SCPP	3,973,852	3,640,744	333,109	11,282	3,973,852	3,629,462	344,391	16,009
24											
...											
25			TOTAL EXCLUDED GENERAL	18,615,666	13,896,588	4,719,078	536,607	16,113,762	13,363,835	2,749,927	406,795



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
Capital assets, not being depreciated:											
1			Land								
1a	Transmission		BLENHEIM - GILBOA	350 Land & Land Rights	2,249,581	-	2,249,581	-	2,249,581	-	2,249,581
1b	Transmission		J. A. FITZPATRICK	350 Land & Land Rights	-	-	-	-	-	-	-
1c	Transmission		LONG ISLAND SOUND CABLE	350 Land & Land Rights	13,469,254	-	13,469,254	-	13,469,254	-	13,469,254
1d	Transmission		MARCY-SOUTH	350 Land & Land Rights	22,206,093	-	22,206,093	-	22,206,093	-	22,206,093
1e	Transmission		MASSENA - MARCY (Clark)	350 Land & Land Rights	2,668,531	-	2,668,531	-	2,668,531	-	2,668,531
1f	Transmission		NIAGARA	350 Land & Land Rights	5,021,928	-	5,021,928	-	5,021,928	-	5,021,928
1g	Transmission		St. LAWRENCE / FDR	350 Land & Land Rights	1,786,361	-	1,786,361	-	1,837,611	-	1,837,611
1h	General		BLENHEIM - GILBOA	389 Land & Land Rights	56,835	-	56,835	-	56,835	-	56,835
1i	General		HEADQUARTERS	389 Land & Land Rights	11,300,000	-	11,300,000	-	11,300,000	-	11,300,000
1j	General		MASSENA - MARCY (Clark)	389 Land & Land Rights	8,000	-	8,000	-	75,936	-	75,936
1k	General		NIAGARA	389 Land & Land Rights	75,936	-	75,936	-	152,996	-	152,996
1l	General		St. LAWRENCE / FDR	389 Land & Land Rights	152,996	-	152,996	-	6,858	-	6,858
1n	General		Jarvis	389 Land & Land Rights	13,816	-	13,816	-	8,000	-	8,000
1m	General		POLETTI (Astoria)	389 Land & Land Rights	6,858	-	6,858	-	13,816	-	13,816
1o	Transmission		Astoria 2 (AE-II) Substation	350 Land & Land Rights	-	-	-	-	-	-	-
1p	Transmission		POLETTI (Astoria)	350 Land & Land Rights	981	-	981	-	981	-	981
1q	Transmission		MASSENA - MARCY (Clark)	350 Land & Land Rights - Pathnode Subst.	20,962	-	20,962	-	20,962	-	20,962
1r	Production		500mW C - C at Astoria	340 Land & Land Rights	1,080,216	-	1,080,216	-	1,080,216	-	1,080,216
1s	Production		ASHOKAN / KENSICO	330 Land & Land Rights	1,205	-	1,205	-	1,205	-	1,205
1t	Production		BLENHEIM - GILBOA	330 Land & Land Rights	817,483	-	817,483	-	817,483	-	817,483
1u	Production		BRENTWOOD (Long Island)	340 Land & Land Rights	1,030,830	-	1,030,830	-	1,030,830	-	1,030,830
1v	Production		Crescent	330 Land & Land Rights	5,402,065	-	5,402,065	-	5,402,065	-	5,402,065
1w	Production		FLYNN (Holtsville)	340 Land & Land Rights	5,923,685	-	5,923,685	-	5,923,685	-	5,923,685
1x	Production		GOWANUS (Brooklyn)	340 Land & Land Rights	6,512,971	-	6,512,971	-	6,512,971	-	6,512,971
1y	Production		HARLEM RIVER YARDS (Bronx)	340 Land & Land Rights	5,846,605	-	5,846,605	-	5,846,605	-	5,846,605
1z	Production		HELLGATE (Bronx)	340 Land & Land Rights	5,079,808	-	5,079,808	-	5,079,808	-	5,079,808
1aa	Production		Jarvis	330 Land & Land Rights	450,172	-	450,172	-	450,172	-	450,172
1ab	Production		Kensico	330 Land & Land Rights	-	-	-	-	-	-	-
1ac	Production		KENT (Brooklyn)	340 Land & Land Rights	4,215,782	-	4,215,782	-	4,215,782	-	4,215,782
1ad	Production		NIAGARA	330 Land & Land Rights	53,015,928	-	53,015,928	-	49,246,654	-	49,246,654
1ae	Production		POLETTI (Astoria)	310 Land & Land Rights	729,549	-	729,549	-	729,549	-	729,549



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1af	Production	POUCH TERMINAL (Richmond)	340 Land & Land Rights	950,605	-	950,605	-	950,605	-	950,605	-
1ag	Production	St. LAWRENCE / FDR	330 Land & Land Rights	217,672	-	217,672	-	217,672	-	217,672	-
1ah	Production	VERNON BOULEVARD (Queens)	340 Land & Land Rights	6,968,605	-	6,968,605	-	6,968,605	-	6,968,605	-
1ai	Production	Vischer Ferry	330 Land & Land Rights	6,518,668	-	6,518,668	-	6,518,668	-	6,518,668	-
...											
...											
2			Land Total	163,799,981	-	163,799,981	-	160,081,958	-	160,081,958	-
3			Construction in progress								
3a		Adjustments	CWIP	347,919,342		347,919,342		428,072,003		428,072,003	
4			Construction in progress Total	347,919,342	-	347,919,342	-	428,072,003	-	428,072,003	-
5			Total capital assets not being depreciated	511,719,323	-	511,719,323	-	588,153,961	-	588,153,961	-
			Capital assets, being depreciated:								
6			Production - Hydro								
6a	Production	ASHOKAN / KENSICO	333 Waterwheels, Turbines, Generators	13,225,589	7,520,076	5,705,513	220,428	13,225,589	7,299,648	5,925,941	220,428
6b	Production	BLLENHEIM - GILBOA	331 Structures & Improvements	36,537,261	19,247,647	17,289,614	471,420	36,537,261	18,776,227	17,761,034	471,420
6c	Production	BLLENHEIM - GILBOA	332 Reservoirs, Dams, Waterways	78,709,650	50,649,865	28,059,785	1,195,397	78,709,650	49,454,468	29,255,182	1,195,397
6d	Production	BLLENHEIM - GILBOA	333 Waterwheels, Turbines, Generators	95,257,887	21,723,648	73,534,239	2,235,441	95,257,887	19,488,207	75,769,680	2,244,708
6e	Production	BLLENHEIM - GILBOA	334 Accessory Electric Equipment	29,054,096	11,615,102	17,438,994	1,033,798	28,868,371	10,581,304	18,287,067	937,568
6f	Production	BLLENHEIM - GILBOA	335 Misc Power Plant Equipment	12,160,053	4,683,035	7,477,018	578,231	12,160,053	4,104,804	8,055,249	578,206
6g	Production	BLLENHEIM - GILBOA	336 Roads, Railroads & Bridges	17,394,228	4,693,294	12,700,934	210,099	17,394,228	4,483,195	12,911,033	210,099
6h	Production	Crescent	332 Reservoirs, Dams, Waterways	28,098,444	12,255,760	15,842,684	483,284	28,098,444	11,772,476	16,325,968	483,284
6i	Production	Crescent	333 Waterwheels, Turbines, Generators	9,175,611	3,697,246	5,478,365	157,465	9,175,611	3,539,781	5,635,830	157,465
6j	Production	Crescent	334 Accessory Electric Equipment	4,165,236	1,472,096	2,693,140	71,198	4,165,236	1,400,898	2,764,338	71,198
6k	Production	Crescent	335 Misc Power Plant Equipment	1,594,412	417,635	1,176,777	30,832	1,594,412	386,803	1,207,609	30,832
6l	Production	Jarvis	332 Reservoirs, Dams, Waterways	19,336,575	8,434,317	10,902,258	332,597	19,336,575	8,101,720	11,234,855	332,597
6n	Production	Jarvis	333 Waterwheels, Turbines, Generators	8,183,672	3,453,373	4,730,299	141,220	8,183,672	3,312,153	4,871,519	141,220
6m	Production	Jarvis	334 Accessory Electric Equipment	153,363	66,372	86,991	2,641	153,363	63,731	89,632	2,641
6o	Production	Jarvis	335 Misc Power Plant Equipment	526,915	215,851	311,064	26,347	526,915	189,504	337,411	26,347



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
6p	Production	Kensico	333 Waterwheels, Turbines, Generators	5,057,705	2,553,423	2,504,282	(1)	5,057,705	2,553,424	2,504,281	3
6q	Production	NIAGARA	331 Structures & Improvements	121,313,398	51,817,711	69,495,687	1,472,500	119,518,194	50,345,212	69,172,982	1,468,750
6r	Production	NIAGARA	332 Reservoirs, Dams, Waterways	402,489,225	313,911,182	88,578,043	7,140,772	398,185,552	306,770,410	91,415,142	7,081,925
6s	Production	NIAGARA	333 Waterwheels, Turbines, Generators	457,531,492	86,819,042	370,712,451	9,099,658	403,305,758	84,688,142	318,617,616	8,528,864
6t	Production	NIAGARA	334 Accessory Electric Equipment	42,157,470	17,478,040	24,679,430	1,003,407	39,269,121	17,372,264	21,896,857	1,094,968
6u	Production	NIAGARA	335 Misc Power Plant Equipment	66,523,353	18,991,687	47,531,667	2,099,560	65,493,028	16,892,055	48,600,973	2,038,370
6v	Production	NIAGARA	336 Roads, Railroads & Bridges	33,117,699	21,518,831	11,598,868	445,970	33,117,699	21,072,861	12,044,838	445,970
6w	Production	St. LAWRENCE / FDR	331 Structures & Improvements	37,925,678	25,991,916	11,933,762	578,669	37,858,013	25,413,247	12,444,766	577,766
6x	Production	St. LAWRENCE / FDR	332 Reservoirs, Dams, Waterways	219,670,320	184,355,306	35,315,014	4,305,532	219,593,312	180,049,775	39,543,537	4,226,443
6y	Production	St. LAWRENCE / FDR	333 Waterwheels, Turbines, Generators	220,550,502	42,899,104	177,651,398	4,530,396	218,882,202	38,368,708	180,513,494	4,594,675
6z	Production	St. LAWRENCE / FDR	334 Accessory Electric Equipment	33,654,106	12,144,409	21,509,697	766,856	33,337,024	11,377,554	21,959,471	608,442
6aa	Production	St. LAWRENCE / FDR	335 Misc Power Plant Equipment	14,116,266	7,581,208	6,535,058	347,755	14,111,717	7,232,860	6,878,857	352,799
6ab	Production	St. LAWRENCE / FDR	336 Roads, Railroads & Bridges	5,635,590	3,959,059	1,676,531	78,616	5,635,590	3,880,443	1,755,147	78,616
6ac	Production	Vischer Ferry	332 Reservoirs, Dams, Waterways	33,413,381	14,574,180	18,839,201	574,710	33,413,381	13,999,470	19,413,911	574,710
6ad	Production	Vischer Ferry	333 Waterwheels, Turbines, Generators	10,549,389	4,198,011	6,351,378	180,948	10,549,389	4,017,063	6,532,326	180,948
6ae	Production	Vischer Ferry	334 Accessory Electric Equipment	8,277,356	3,056,649	5,220,707	146,043	8,277,356	2,910,606	5,366,750	137,311
6af	Production	Vischer Ferry	335 Misc Power Plant Equipment	910,963	213,542	697,421	18,153	910,963	195,389	715,574	18,153
6ag	Production	Adjustments	Cost of Removal Deprec to Reg Assets (Prod)		(166,425,455)	166,425,455			(160,519,715)	160,519,715	
...											
...											
7			Production - Hydro Total	2,066,466,888	795,783,164	1,270,683,724	39,979,941	1,999,903,272	769,574,687	1,230,328,585	39,112,123
8			Production - Gas turbine/combined cycle								
8a	Production	500mW C - C at Astoria	312 Boiler Plant Equipment	111,095,657	40,719,473	70,376,184	3,703,195	111,095,657	37,016,278	74,079,379	3,704,359
8b	Production	500mW C - C at Astoria	314 TurboGenerator Units	120,835,082	44,504,543	76,330,539	4,063,667	120,835,082	40,440,876	80,394,206	4,064,832
8c	Production	500mW C - C at Astoria	316 Misc Power Plant Equipment	25,467,670	10,867,877	14,599,793	1,037,446	25,467,670	9,830,431	15,637,239	1,037,998
8d	Production	500mW C - C at Astoria	341 Structures & Improvements	97,288,346	40,493,004	56,795,342	3,936,445	91,264,614	36,556,559	54,708,055	3,894,429
8e	Production	500mW C - C at Astoria	342 FuelHolders, Producers, Accessory	67,765,390	23,084,516	44,680,874	2,178,224	63,183,832	20,906,292	42,277,540	2,163,391
8f	Production	500mW C - C at Astoria	344 Generators	297,073,415	118,262,382	178,811,033	11,224,006	297,048,432	107,038,375	190,010,057	11,226,128
8g	Production	500mW C - C at Astoria	345 Accessory Electric Equipment	29,359,887	10,549,979	18,809,908	963,031	29,359,887	9,586,948	19,772,939	972,705
8h	Production	500mW C - C at Astoria	346 Misc Power Plant Equipment	79,438	27,519	51,919	2,649	79,438	24,870	54,568	2,649
8i	Production	BRENTWOOD (Long Island)	341 Structures & Improvements	1,113,987	671,279	442,707	7,915	1,113,987	663,364	450,622	31,386
8j	Production	BRENTWOOD (Long Island)	342 FuelHolders, Producers, Accessory	3,325,504	2,255,328	1,070,176	13,743	3,325,504	2,241,585	1,083,919	76,633
8k	Production	BRENTWOOD (Long Island)	344 Generators	41,318,968	25,619,331	15,699,637	184,015	41,318,968	25,435,317	15,883,651	627,711



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
8l	Production		BRENTWOOD (Long Island)	345	Accessory Electric Equipment	1,838,521	1,242,132	596,389	11,745	1,838,521	1,230,386	608,135	42,343
8n	Production		BRENTWOOD (Long Island)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8m	Production		FLYNN (Holtsville)	341	Structures & Improvements	9,692,376	4,320,722	5,371,654	241,409	9,096,884	4,079,313	5,017,571	235,916
8o	Production		FLYNN (Holtsville)	342	FuelHolders, Producers, Accessory	10,711,452	6,107,649	4,603,804	268,865	10,711,452	5,838,784	4,872,669	268,865
8p	Production		FLYNN (Holtsville)	344	Generators	135,154,762	72,657,432	62,497,330	3,445,181	133,638,978	69,212,250	64,426,728	3,715,162
8q	Production		FLYNN (Holtsville)	345	Accessory Electric Equipment	2,620,458	1,419,837	1,200,621	188,799	2,620,458	1,231,038	1,389,420	188,799
8r	Production		FLYNN (Holtsville)	346	Misc Power Plant Equipment	3,736,375	1,930,883	1,805,492	118,124	3,736,375	1,812,759	1,923,616	118,124
8s	Production		GOWANUS (Brooklyn)	341	Structures & Improvements	4,436,306	1,727,878	2,708,427	(232,797)	4,436,306	1,960,675	2,475,630	(95,876)
8t	Production		GOWANUS (Brooklyn)	342	FuelHolders, Producers, Accessory	5,203,737	3,457,157	1,746,580	19,539	5,203,737	3,437,618	1,766,119	155,422
8u	Production		GOWANUS (Brooklyn)	344	Generators	83,235,074	53,032,853	30,202,221	963,872	83,235,074	52,068,981	31,166,093	2,127,900
8v	Production		GOWANUS (Brooklyn)	345	Accessory Electric Equipment	3,722,340	2,473,040	1,249,300	12,943	3,722,340	2,460,097	1,262,243	111,168
8w	Production		GOWANUS (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8x	Production		HARLEM RIVER YARDS (Bronx)	341	Structures & Improvements	1,614,657	1,694,428	(79,770)	79,770	1,614,657	1,614,658	(0)	111,670
8y	Production		HARLEM RIVER YARDS (Bronx)	342	FuelHolders, Producers, Accessory	3,169,205	174,598	2,994,607	(2,994,607)	3,169,205	3,169,205	-	211,283
8z	Production		HARLEM RIVER YARDS (Bronx)	344	Generators	83,273,601	87,637,449	(4,363,848)	4,911,234	83,273,601	82,726,215	547,386	3,104,320
8aa	Production		HARLEM RIVER YARDS (Bronx)	345	Accessory Electric Equipment	3,636,503	3,800,883	(164,380)	164,380	3,636,503	3,636,503	-	242,436
8ab	Production		HARLEM RIVER YARDS (Bronx)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ac	Production		HELLGATE (Bronx)	341	Structures & Improvements	1,555,480	1,631,313	(75,832)	75,832	1,555,480	1,555,481	(0)	107,725
8ad	Production		HELLGATE (Bronx)	342	FuelHolders, Producers, Accessory	6,968,039	7,245,604	(277,565)	277,565	6,968,039	6,968,039	-	464,539
8ae	Production		HELLGATE (Bronx)	344	Generators	85,378,836	88,124,247	(2,745,411)	2,913,256	85,378,836	85,210,991	167,845	3,104,670
8af	Production		HELLGATE (Bronx)	345	Accessory Electric Equipment	3,530,209	3,688,417	(158,208)	158,208	3,530,209	3,530,209	-	235,348
8ag	Production		HELLGATE (Bronx)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ah	Production		KENT (Brooklyn)	341	Structures & Improvements	1,180,759	767,946	412,813	(2,291)	1,180,759	770,238	410,521	12,273
8ai	Production		KENT (Brooklyn)	342	FuelHolders, Producers, Accessory	5,309,685	3,875,702	1,433,983	4,842	5,309,685	3,870,860	1,438,825	111,424
8ak	Production		KENT (Brooklyn)	344	Generators	43,403,210	30,369,524	13,033,686	389,849	43,403,210	29,979,675	13,423,535	746,455
8al	Production		KENT (Brooklyn)	345	Accessory Electric Equipment	1,987,337	1,442,007	545,330	7,807	1,987,337	1,434,200	553,137	41,590
8am	Production		KENT (Brooklyn)	346	Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8an	Production		POLETTI (Astoria)	311	Structures & Improvements	0	3	(3)	-	-	3	(3)	-
8ao	Production		POLETTI (Astoria)	312	Boiler Plant Equipment	0	(0)	0	-	0	(0)	0	-
8ap	Production		POLETTI (Astoria)	314	TurboGenerator Units	0	(3)	4	-	0	(3)	4	-
8aq	Production		POLETTI (Astoria)	315	Accessory Electric Equipment	(0)	-	(0)	-	-	5	(5)	-
8ar	Production		POLETTI (Astoria)	316	Misc Power Plant Equipment	(0)	0	(1)	-	(0)	0	(1)	-
8as	Production		POUCH TERMINAL (Richmond)	341	Structures & Improvements	3,276,763	1,767,023	1,509,740	67,545	3,276,763	1,699,478	1,577,285	87,339
8at	Production		POUCH TERMINAL (Richmond)	342	FuelHolders, Producers, Accessory	4,329,702	2,573,277	1,756,425	(66)	4,329,702	2,573,343	1,756,359	110,842
8au	Production		POUCH TERMINAL (Richmond)	344	Generators	46,284,431	24,190,475	22,093,956	564,125	46,284,431	23,626,350	22,658,082	779,609



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
8av	Production	POUCH TERMINAL (Richmond)	345 Accessory Electric Equipment	1,908,050	1,133,669	774,381	(129)	1,908,050	1,133,798	774,252	48,860
8aw	Production	POUCH TERMINAL (Richmond)	346 Misc Power Plant Equipment	-	-	-	-	-	-	-	-
8ax	Production	VERNON BOULEVARD (Queens)	341 Structures & Improvements	2,050,481	861,981	1,188,500	-	2,050,481	861,981	1,188,500	-
8ay	Production	VERNON BOULEVARD (Queens)	342 FuelHolders, Producers, Accessory	5,968,898	2,340,435	3,628,463	-	5,968,898	2,340,435	3,628,463	-
8az	Production	VERNON BOULEVARD (Queens)	344 Generators	79,624,201	33,562,976	46,061,225	-	79,624,201	33,562,976	46,061,225	223,200
8ba	Production	VERNON BOULEVARD (Queens)	345 Accessory Electric Equipment	3,560,059	1,508,537	2,051,522	-	3,560,059	1,508,537	2,051,522	-
8bb	Production	VERNON BOULEVARD (Queens)	346 Misc Power Plant Equipment	14,816,000	980,000	13,836,000	980,000	14,816,000	-	14,816,000	-
8bc	Production	Astoria 2 (AE-II) Substation	Capital Lease Asset (Manual)	1,155,449,919	317,749,310	837,700,609	57,772,692	1,155,449,919	259,976,618	895,473,301	57,772,692
8bd	Production	Adjustments	Impairment (Prod)	(173,816,000)	-	(173,816,000)	-	(173,816,000)	-	(173,816,000)	-
...											
...											
9		Production - Gas turbine/combined cycle Total		2,439,534,772	1,082,544,614	1,356,990,157	97,722,026	2,426,793,224	984,822,593	1,441,970,631	102,186,317
10		Transmission									
10a	Transmission	BLLENHEIM - GILBOA	352 Structures & Improvements	4,317,717	3,338,618	979,099	77,474	4,317,717	3,261,144	1,056,573	77,474
10b	Transmission	BLLENHEIM - GILBOA	353 Station Equipment	53,290,686	14,061,997	39,228,688	1,576,082	51,222,730	12,485,916	38,736,814	959,627
10c	Transmission	BLLENHEIM - GILBOA	354 Towers & Fixtures	22,612,274	20,095,678	2,516,596	483,926	22,612,274	19,611,752	3,000,522	483,926
10d	Transmission	BLLENHEIM - GILBOA	355 Poles & Fixtures	1,953,118	2,003,298	(50,180)	50,180	1,953,118	1,953,118	-	50,180
10e	Transmission	BLLENHEIM - GILBOA	356 Overhead Conductors & Devices	9,403,929	8,469,664	934,266	201,233	9,403,929	8,268,431	1,135,499	201,233
10f	Transmission	BLLENHEIM - GILBOA	359 Roads & Trails	670,808	397,529	273,279	8,113	670,808	389,416	281,392	8,113
10g	Transmission	J. A. FITZPATRICK	352 Structures & Improvements	-	-	-	-	-	-	-	-
10h	Transmission	J. A. FITZPATRICK	353 Station Equipment	-	-	-	-	-	-	-	-
10i	Transmission	J. A. FITZPATRICK	354 Towers & Fixtures	10,051,183	12,375,568	(2,324,385)	-	10,051,183	12,375,568	(2,324,385)	-
10j	Transmission	J. A. FITZPATRICK	356 Overhead Conductors & Devices	5,926,677	6,627,436	(700,759)	-	5,926,677	6,627,436	(700,759)	(1)
10k	Transmission	J. A. FITZPATRICK	359 Roads & Trails	80,335	73,919	6,416	-	80,335	73,914	6,421	-
10l	Transmission	LONG ISLAND SOUND CABLE	352 Structures & Improvements	6,243,128	4,935,380	1,307,748	208,106	6,243,128	4,727,274	1,515,854	208,106
10n	Transmission	LONG ISLAND SOUND CABLE	353 Station Equipment	58,875,694	49,826,748	9,048,946	1,962,524	58,875,694	47,864,224	11,011,470	1,962,524
10m	Transmission	LONG ISLAND SOUND CABLE	357 Underground Conduit	60,722,320	51,887,657	8,834,663	2,024,078	60,722,320	49,863,579	10,858,741	2,024,078
10o	Transmission	LONG ISLAND SOUND CABLE	358 Underground Conductors & Devices	162,719,243	138,159,697	24,559,546	5,450,121	162,719,243	132,709,576	30,009,667	5,450,121
10p	Transmission	MARCY-SOUTH	352 Structures & Improvements	-	-	-	-	-	-	-	-
10q	Transmission	MARCY-SOUTH	353 Station Equipment	63,899,668	14,163,673	49,735,995	848,389	23,088,722	13,315,284	9,773,438	524,109
10r	Transmission	MARCY-SOUTH	354 Towers & Fixtures	75,439,776	45,342,857	30,096,919	1,607,084	75,439,776	43,735,773	31,704,003	1,621,961
10s	Transmission	MARCY-SOUTH	355 Poles & Fixtures	210,096,383	157,088,262	53,008,121	5,454,023	210,096,383	151,634,239	58,462,144	5,405,407



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
10t	Transmission	MARCY-SOUTH	356 Overhead Conductors & Devices	105,799,660	64,489,650	41,310,010	2,264,299	105,799,660	62,225,351	43,574,309	2,285,265
10u	Transmission	MARCY-SOUTH	357 Underground Conduit	43,951,419	20,895,103	23,056,316	609,683	43,951,419	20,285,420	23,665,999	615,321
10v	Transmission	MARCY-SOUTH	358 Underground Conductors & Devices	12,314,493	7,989,138	4,325,355	276,974	12,314,493	7,712,164	4,602,329	279,540
10w	Transmission	MARCY-SOUTH	359 Roads & Trails	22,421,909	7,883,989	14,537,920	224,220	22,421,909	7,659,769	14,762,140	224,220
10y	Transmission	MASSENA - MARCY (Clark)	352 Structures & Improvements	40,268,126	25,632,713	14,635,413	822,227	40,268,126	24,810,486	15,457,640	717,623
10z	Transmission	MASSENA - MARCY (Clark)	353 Station Equipment	206,822,051	123,433,502	83,388,549	4,164,003	191,779,560	119,269,498	72,510,062	4,408,611
10aa	Transmission	MASSENA - MARCY (Clark)	353 Station Equipment - Windfarm Assets	79,805,091	7,352,808	72,452,283	1,608,459	79,805,091	5,654,299	74,150,792	1,608,459
10ab	Transmission	MASSENA - MARCY (Clark)	354 Towers & Fixtures	64,465,654	52,206,145	12,259,509	1,373,128	64,465,654	50,833,017	13,632,637	1,373,119
10ac	Transmission	MASSENA - MARCY (Clark)	355 Poles & Fixtures	19,615,058	19,912,547	(297,489)	504,118	19,615,058	19,408,429	206,629	504,107
10ad	Transmission	MASSENA - MARCY (Clark)	356 Overhead Conductors & Devices	42,480,940	23,309,115	19,171,825	900,744	42,480,940	22,408,371	20,072,569	904,835
10ae	Transmission	MASSENA - MARCY (Clark)	359 Roads & Trails	5,105,433	2,707,836	2,397,597	51,055	5,105,433	2,656,781	2,448,652	51,055
10af	Transmission	NIAGARA	352 Structures & Improvements	24,449,344	19,421,497	5,027,847	424,572	24,449,344	18,996,925	5,452,419	422,977
10ag	Transmission	NIAGARA	353 Station Equipment	118,112,209	61,114,530	56,997,678	2,464,550	93,379,948	60,115,165	33,264,783	2,038,577
10ah	Transmission	NIAGARA	354 Towers & Fixtures	18,743,984	18,869,072	(125,088)	125,088	18,743,984	18,743,984	-	188,081
10ai	Transmission	NIAGARA	355 Poles & Fixtures	19,726	19,882	(156)	156	19,726	19,726	-	224
10ak	Transmission	NIAGARA	356 Overhead Conductors & Devices	28,672,315	28,290,730	381,585	639,395	28,672,315	27,651,335	1,020,980	659,740
10al	Transmission	NIAGARA	359 Roads & Trails	42,797	37,521	5,276	500	42,797	37,021	5,776	533
10am	Transmission	St. LAWRENCE / FDR	352 Structures & Improvements	12,383,629	7,609,790	4,773,840	234,246	12,343,417	7,375,543	4,967,874	233,977
10an	Transmission	St. LAWRENCE / FDR	353 Station Equipment	204,466,545	77,374,356	127,092,189	3,804,871	137,716,425	76,849,628	60,866,797	3,586,877
10ao	Transmission	St. LAWRENCE / FDR	354 Towers & Fixtures	15,185,237	13,526,939	1,658,298	350,788	15,185,237	13,176,151	2,009,086	350,788
10ap	Transmission	St. LAWRENCE / FDR	355 Poles & Fixtures	6,427,665	6,480,489	(52,824)	52,824	6,427,665	6,427,665	-	52,824
10aq	Transmission	St. LAWRENCE / FDR	356 Overhead Conductors & Devices	15,472,585	14,091,725	1,380,860	345,040	15,472,585	13,746,685	1,725,900	345,040
10ar	Transmission	St. LAWRENCE / FDR	357 Underground Conduit	61,047	61,107	(60)	60	61,047	61,047	-	60
10as	Transmission	St. LAWRENCE / FDR	358 Underground Conductors & Devices	1,186,661	1,214,439	(27,778)	27,778	1,186,661	1,186,661	-	27,778
10at	Transmission	St. LAWRENCE / FDR	359 Roads & Trails	193,299	128,526	64,773	3,037	193,299	125,489	67,810	3,037
10au	Transmission	500mW C - C at Astoria	353 Station Equip - Transmission	85,139,760	28,576,509	56,563,252	2,729,284	85,139,760	25,847,225	59,292,536	2,730,449
10av	Transmission	Astoria 2 (AE-II) Substation	352 Structures & Improvements	-	-	-	-	-	-	-	-
10aw	Transmission	Astoria 2 (AE-II) Substation	353 Station Equipment	60,481,915	16,619,863	43,862,052	3,011,360	60,481,915	13,608,463	46,873,452	3,024,102
10ax	Transmission	Astoria 2 (AE-II) Substation	354 Towers & Fixtures	-	-	-	-	-	-	-	-
10ay	Transmission	Astoria 2 (AE-II) Substation	355 Poles & Fixtures	-	-	-	-	-	-	-	-
10az	Transmission	Astoria 2 (AE-II) Substation	356 Overhead Conductors & Devices	-	-	-	-	-	-	-	-
10ba	Transmission	Astoria 2 (AE-II) Substation	357 Underground Conduit	24,644,166	6,777,150	17,867,016	1,232,209	24,644,166	5,544,941	19,099,225	1,232,209
10bb	Transmission	Astoria 2 (AE-II) Substation	358 Underground Conductors & Devices	-	-	-	-	-	-	-	-
10bc	Transmission	Astoria 2 (AE-II) Substation	359 Roads & Trails	-	-	-	-	-	-	-	-
10bd	Transmission	BRENTWOOD (Long Island)	353 Station Equip - Transmission	6,741,919	5,668,336	1,073,583	195,532	6,324,138	5,472,804	851,334	262,877



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
10be	Transmission		Crescent	353	Station Equip - Transmission	2,395,536	1,022,971	1,372,565	39,926	2,395,536	983,045	1,412,491	39,926
10bh	Transmission		FLYNN (Holtsville)	353	Station Equip - Transmission	11,908,162	4,144,077	7,764,085	311,623	11,387,084	4,614,239	6,772,845	314,065
10bi	Transmission		GOWANUS (Brooklyn)	353	Station Equip - Transmission	28,715,227	27,304,860	1,410,367	1,560,823	28,715,227	25,744,037	2,971,190	2,396,123
10bk	Transmission		HARLEM RIVER YARDS (Bronx)	353	Station Equip - Transmission	25,223,166	18,682,579	6,540,587	446,950	19,713,612	18,235,629	1,477,983	994,166
10bl	Transmission		HELLGATE (Bronx)	353	Station Equip - Transmission	24,544,594	15,570,712	8,973,882	359,921	18,598,055	15,210,791	3,387,264	943,977
10bm	Transmission		Jarvis	353	Station Equip - Transmission	4,302,254	1,837,203	2,465,051	71,705	4,302,254	1,765,498	2,536,756	71,705
10bn	Transmission		KENT (Brooklyn)	353	Station Equip - Transmission	10,365,797	9,519,743	846,054	182,380	10,365,797	9,337,363	1,028,434	469,983
10bo	Transmission		POLETTI (Astoria)	352	Structures & Improvements	69,748	57,199	12,549	2	69,748	57,197	12,551	(472)
10bp	Transmission		POLETTI (Astoria)	353	Station Equipment	14,716,023	14,716,024	(1)	1	14,716,023	14,716,023	-	(100,511)
10bq	Transmission		POLETTI (Astoria)	357	Underground Conduit	16,192,845	16,192,845	(0)	-	16,192,845	16,192,845	-	(110,594)
10br	Transmission		POLETTI (Astoria)	358	Underground Conductors & Devices	14,726,135	14,033,964	692,171	(2)	14,726,135	14,033,966	692,169	(100,580)
10bs	Transmission		POUCH TERMINAL (Richmond)	353	Station Equip - Transmission	11,520,027	10,468,678	1,051,349	309,696	11,520,027	10,158,982	1,361,045	693,368
10bt	Transmission		VERNON BOULEVARD (Queens)	353	Station Equip - Transmission	16,526,683	6,635,443	9,891,240	(1,000)	16,526,683	6,636,443	9,890,240	-
10bu	Transmission		Vischer Ferry	353	Station Equip - Transmission	663,158	283,195	379,963	11,053	663,158	272,142	391,016	11,053
10bv	Transmission		Asset Impairment		Impairment (Trans) Cost of Removal Deprec to Reg Assets (Trans)	(30,000,000)		(30,000,000)		(30,000,000)		(30,000,000)	
10bw	Transmission		Reclassification to deferred liability				(102,661,595)	102,661,595			(98,124,203)	98,124,203	
...													
...													
11			Transmission Total			2,163,646,931	1,228,350,885	935,296,046	51,684,611	2,001,807,994	1,186,640,683	815,167,311	52,731,370
													(1,046,759)
12			General										
12a	General		BLNHEIM - GILBOA	390	Structures & Improvements	30,075,468	7,276,623	22,798,844	709,735	30,224,468	6,566,888	23,657,579	432,007
12b	General		BLNHEIM - GILBOA	391	Office Furniture & Equipment	1,536,725	1,437,638	99,087	25,891	1,536,725	1,411,747	124,978	75,823
12c	General		BLNHEIM - GILBOA	392	Transportation Equipment	5,562,019	3,680,564	1,881,455	548,297	5,338,747	3,634,389	1,704,359	483,375
12d	General		BLNHEIM - GILBOA	393	Stores Equipment	528,493	311,205	217,288	29,731	379,493	281,474	98,019	13,412
12e	General		BLNHEIM - GILBOA	394	Tools, Shop & Garage Equipment	1,875,366	837,049	1,038,316	67,913	1,809,969	769,137	1,040,832	63,058
12f	General		BLNHEIM - GILBOA	395	Laboratory Equipment	860,348	602,766	257,582	14,671	819,371	493,095	326,276	11,526
12g	General		BLNHEIM - GILBOA	396	Power Operated Equipment	2,847,939	1,862,836	985,103	221,202	2,497,644	1,654,580	843,064	187,949
12h	General		BLNHEIM - GILBOA	397	Communication Equipment	1,617,712	1,585,199	32,514	1,299	1,602,747	1,583,900	18,848	467
12i	General		BLNHEIM - GILBOA	398	Miscellaneous Equipment	9,081,734	1,214,919	7,866,816	292,580	6,698,243	922,339	5,775,904	97,547
12j	General		BLNHEIM - GILBOA	399	Other Tangible Property	1,487	1,487	-	-	1,487	1,487	-	-
12k	General		HEADQUARTERS	390	Structures & Improvements	75,851,004	42,945,961	32,905,043	2,117,498	74,177,492	40,828,462	33,349,030	2,118,744
12l	General		HEADQUARTERS	391	Office Furniture & Equipment	240,572,966	182,167,105	58,405,862	11,947,291	206,076,386	170,219,813	35,856,573	13,683,655



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
12n	General	HEADQUARTERS	392 Transportation Equipment	12,392,181	12,278,420	113,761	879,762	11,806,299	11,604,863	201,436	902,082
12m	General	HEADQUARTERS	394 Tools, Shop & Garage Equipment	766,953	429,830	337,123	43,664	766,953	386,166	380,787	43,664
12o	General	HEADQUARTERS	395 Laboratory Equipment	903,710	834,864	68,846	158,533	2,961,576	676,331	2,285,245	270,673
12p	General	HEADQUARTERS	397 Communication Equipment	11,654,476	11,331,190	323,286	55,801	11,654,476	11,275,389	379,087	56,718
12q	General	HEADQUARTERS	398 Miscellaneous Equipment	22,316,280	22,348,250	(31,970)	776	22,316,280	22,316,280	-	538,556
12r	General	LONG ISLAND SOUND CABLE	397 Communication Equipment	4,414,029	4,414,029	-	-	4,414,029	4,414,029	-	-
12s	General	MARCY-SOUTH	390 Structures & Improvements	-	-	-	-	-	-	-	-
12t	General	MARCY-SOUTH	396 Power Operated Equipment	763	(278,237)	279,000	-	763	(278,237)	279,000	-
12u	General	MARCY-SOUTH	397 Communication Equipment	1,170,741	1,170,741	-	-	1,170,741	1,170,741	-	-
12v	General	MASSENA - MARCY (Clark)	390 Structures & Improvements	2,605,510	833,277	1,772,233	207,872	2,602,692	625,405	1,977,287	207,384
12w	General	MASSENA - MARCY (Clark)	391 Office Furniture & Equipment	19,676,140	11,366,282	8,309,858	1,038,699	12,061,940	10,327,584	1,734,357	338,756
12x	General	MASSENA - MARCY (Clark)	392 Transportation Equipment	6,459,881	5,550,106	909,775	625,966	6,522,896	5,114,144	1,408,752	640,162
12y	General	MASSENA - MARCY (Clark)	393 Stores Equipment	297,024	159,329	137,696	21,747	129,292	126,181	3,111	4,220
12z	General	MASSENA - MARCY (Clark)	394 Tools, Shop & Garage Equipment	809,133	758,932	50,201	16,555	742,377	742,377	-	11,924
12aa	General	MASSENA - MARCY (Clark)	395 Laboratory Equipment	999,412	721,425	277,987	32,667	959,056	688,758	270,298	31,501
12ab	General	MASSENA - MARCY (Clark)	396 Power Operated Equipment	3,667,727	3,637,164	30,563	272,054	3,739,914	3,538,622	201,292	263,180
12ac	General	MASSENA - MARCY (Clark)	397 Communication Equipment	2,611,415	2,564,973	46,442	7,560	2,611,415	2,557,413	54,002	12,316
12ad	General	MASSENA - MARCY (Clark)	398 Miscellaneous Equipment	994,157	901,908	92,249	1,052	991,162	871,555	119,607	991
12ae	General	NIAGARA	390 Structures & Improvements	47,236,022	20,239,299	26,996,723	935,453	29,145,371	19,303,847	9,841,524	885,931
12af	General	NIAGARA	391 Office Furniture & Equipment	3,598,446	3,430,049	168,398	29,706	3,561,547	3,400,343	161,204	99,991
12ag	General	NIAGARA	392 Transportation Equipment	8,754,187	7,964,589	789,598	447,351	8,453,942	7,763,555	690,387	478,980
12ah	General	NIAGARA	393 Stores Equipment	315,500	315,500	-	-	315,500	315,500	-	2,195
12ai	General	NIAGARA	394 Tools, Shop & Garage Equipment	5,275,163	4,399,111	876,052	166,539	5,171,830	4,252,658	919,172	175,632
12ak	General	NIAGARA	395 Laboratory Equipment	1,761,631	1,330,232	431,399	50,353	1,722,116	1,279,879	442,237	48,456
12al	General	NIAGARA	396 Power Operated Equipment	4,560,666	3,012,821	1,547,845	368,740	4,288,696	2,756,240	1,532,456	338,571
12am	General	NIAGARA	397 Communication Equipment	7,310,684	3,922,753	3,387,931	74,006	4,710,306	3,848,746	861,560	91,688
12an	General	NIAGARA	398 Miscellaneous Equipment	481,213,794	103,807,089	377,406,704	10,187,482	479,196,231	93,684,422	385,511,809	10,098,460
12ao	General	NIAGARA	399 Other Tangible Property	3,201,209	1,779,099	1,422,110	42,683	3,201,209	1,736,416	1,464,793	42,683
12ap	General	St. LAWRENCE / FDR	390 Structures & Improvements	32,583,677	6,692,039	25,891,637	658,831	20,710,197	6,033,209	14,676,988	632,194
12aq	General	St. LAWRENCE / FDR	391 Office Furniture & Equipment	10,688,414	5,315,928	5,372,486	1,509,623	9,616,434	3,806,304	5,810,129	1,403,797
12ar	General	St. LAWRENCE / FDR	392 Transportation Equipment	13,498,202	10,696,311	2,801,891	871,551	12,984,613	10,409,176	2,575,437	857,668
12as	General	St. LAWRENCE / FDR	393 Stores Equipment	317,288	206,894	110,394	4,910	317,288	201,984	115,304	7,332
12at	General	St. LAWRENCE / FDR	394 Tools, Shop & Garage Equipment	6,353,247	3,651,071	2,702,176	195,157	6,073,188	3,455,744	2,617,444	221,237
12au	General	St. LAWRENCE / FDR	395 Laboratory Equipment	2,369,998	1,040,032	1,329,966	70,894	2,119,585	969,138	1,150,447	67,181
12av	General	St. LAWRENCE / FDR	396 Power Operated Equipment	6,159,925	4,161,540	1,998,385	421,450	5,159,241	3,968,962	1,190,279	402,714



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

				2016				2015					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
12aw	General		St. LAWRENCE / FDR	397	Communication Equipment	6,445,324	4,137,341	2,307,983	258,345	6,407,339	3,878,996	2,528,343	273,668
12ax	General		St. LAWRENCE / FDR	398	Miscellaneous Equipment	209,915,357	64,132,574	145,782,783	5,866,215	208,757,920	58,255,984	150,501,936	5,806,633
12ay	General		St. LAWRENCE / FDR	399	Other Tangible Property	1,126,419	280,016	846,403	15,019	1,126,419	264,997	861,422	15,019
12az	General		500mW C - C at Astoria	391	Office Furniture & Equipment	156,089	42,574	113,515	14,235	67,869	28,339	39,530	6,829
12ba	General		500mW C - C at Astoria	392	Transprt.Equip-500MW	517,793	364,013	153,780	91,222	517,793	263,931	253,862	86,984
12bb	General		500mW C - C at Astoria	394	Tools, Shop & Garage Equipment	68,609	46,278	22,331	6,501	68,609	39,777	28,832	6,501
12bc	General		500mW C - C at Astoria	395	Laboratory Equipment	2,143,543	117,169	2,026,374	90,999	85,677	26,170	59,507	5,254
12bd	General		500mW C - C at Astoria	396	Power Oper Eqp-500MW	571,211	276,507	294,704	54,722	513,490	221,085	292,405	51,162
12be	General		500mW C - C at Astoria	398	Miscellaneous Equipment	686,814	399,883	286,931	113,045	625,240	286,838	338,402	109,691
12bh	General		BRENTWOOD (Long Island)	398	Miscellaneous Equipment	181,337	181,338	(1)	361	181,337	180,977	360	437
12bi	General		FLYNN (Holtsville)	391	Office Furniture & Equipment	177,276	169,956	7,320	3,171	177,276	166,785	10,491	2,709
12bk	General		FLYNN (Holtsville)	392	Transportation Equipment	85,776	98,415	(12,639)	8,017	137,356	113,608	23,748	4,132
12bl	General		FLYNN (Holtsville)	393	Stores Equipment	-	-	-	-	-	-	-	-
12bm	General		FLYNN (Holtsville)	394	Tools, Shop & Garage Equipment	143,571	135,699	7,872	653	143,571	135,046	8,525	653
12bn	General		FLYNN (Holtsville)	395	Laboratory Equipment	49,049	52,314	(3,265)	3,218	49,049	39,339	9,710	3,218
12bo	General		FLYNN (Holtsville)	396	Power Operated Equipment	226,537	18,296	208,241	12,783	12,250	5,513	6,737	1,225
12bp	General		FLYNN (Holtsville)	397	Communication Equipment	349,918	349,917	1	-	349,918	349,917	1	-
12bq	General		FLYNN (Holtsville)	398	Miscellaneous Equipment	501,231	200,225	301,005	57,129	500,640	143,096	357,544	51,973
12br	General		GOWANUS (Brooklyn)	396	Power Operated Equipment	28,597	22,834	5,763	672	28,597	22,162	6,435	280
12bs	General		GOWANUS (Brooklyn)	398	Miscellaneous Equipment	427,955	424,871	3,084	1,196	427,955	423,675	4,280	1,884
12bt	General		HARLEM RIVER YARDS (Bronx)	396	Power Operated Equipment	21,882	21,882	-	-	21,882	21,882	-	-
12bu	General		HARLEM RIVER YARDS (Bronx)	398	Miscellaneous Equipment	1,166,180	1,163,096	3,084	1,599	1,166,180	1,161,497	4,683	2,371
12bv	General		HELLGATE (Bronx)	396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12bw	General		HELLGATE (Bronx)	398	Miscellaneous Equipment	1,272,183	1,252,433	19,751	5,133	1,272,183	1,247,300	24,884	6,534
12bx	General		Jarvis	399	Other Tangible Property	427,000	183,679	243,321	7,117	427,000	176,562	250,438	7,117
12by	General		KENT (Brooklyn)	396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12bz	General		KENT (Brooklyn)	398	Miscellaneous Equipment	228,133	228,133	-	361	228,133	227,772	361	1,066
12ca	General		POLETTI (Astoria)	390	Structures & Improvements	1,576,650	1,166,321	410,329	9,036	1,576,650	1,157,285	419,365	1
12cb	General		POLETTI (Astoria)	391	Office Furniture & Equipment	833,108	833,108	-	-	833,108	833,108	-	-
12cc	General		POLETTI (Astoria)	392	Transportation Equipment	190,358	190,359	(0)	-	190,358	190,359	-	-
12cd	General		POLETTI (Astoria)	393	Stores Equipment	108,838	99,250	9,588	825	108,838	98,425	10,413	825
12ce	General		POLETTI (Astoria)	394	Tools, Shop & Garage Equipment	295,115	72,002	223,113	11,275	227,024	60,727	166,297	9,361
12cf	General		POLETTI (Astoria)	395	Laboratory Equipment	1,622,975	1,581,193	41,782	41,797	1,616,698	1,539,396	77,302	40,614
12cg	General		POLETTI (Astoria)	396	Power Operated Equipment	163,078	146,866	16,212	(1,261)	163,078	148,127	14,951	(1,263)
12ch	General		POLETTI (Astoria)	397	Communication Equipment	443,045	427,385	15,660	-	443,045	427,385	15,660	-



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BC
PLANT IN SERVICE DETAIL**

2016				2015			
------	--	--	--	------	--	--	--

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
P/T/G	Plant Name	A/C	Description	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)		
12ci	General		POLETTI (Astoria)	398	Miscellaneous Equipment	2,960,626	2,961,506	(880)	841	2,960,626	2,960,626	-	3,801
12ck	General		POLETTI (Astoria)	399	Other Tangible Property	322,930	322,930	-	-	322,930	322,930	-	-
12cl	General		POUCH TERMINAL (Richmond)	396	Power Operated Equipment	22,076	22,076	-	-	22,076	22,076	-	-
12cm	General		POUCH TERMINAL (Richmond)	398	Miscellaneous Equipment	313,431	171,153	142,278	-	313,431	171,153	142,278	629
12cn	General		VERNON BOULEVARD (Queens)	396	Power Operated Equipment	22,076	11,029	11,047	-	22,076	11,029	11,047	-
12co	General		VERNON BOULEVARD (Queens)	398	Miscellaneous Equipment	245,850	97,747	148,103	1,960	245,850	95,787	150,063	2,808
12cp	General		<i>Adjustments</i>		Cost of Removal Deprec to Reg Assets (Gen)		(4,215,005)	4,215,005			(4,215,005)	4,215,005	-
...													
...													
13			General Total			1,333,430,938	583,141,706	750,289,232	42,049,730	1,245,745,552	543,259,844	702,485,710	42,846,517
14			Total capital assets, being depreciated			8,003,079,529	3,689,820,369	4,313,259,160	231,436,309	7,674,250,043	3,484,297,807	4,189,952,237	236,876,328
15			Net value of all capital assets			8,514,798,852	3,689,820,369	4,824,978,483	231,436,309	8,262,404,003	3,484,297,807	4,778,106,198	236,876,328



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

Line No.	Year	Beginning Unamortized Lease Asset/ Obligation (\$)	Ending Unamortized Lease/Asset (\$)	Capitalized Lease Amortization (\$)	Current Year Average Unamortized Balance
(1)	(2)	(3)	(4)	(5)	
1	1988	108,936,778	106,758,042.44	2,178,735.56	
2	1989	106,758,042	104,579,306.88	2,178,735.56	
3	1990	104,579,307	102,400,571.32	2,178,735.56	
4	1991	102,400,571	100,221,835.76	2,178,735.56	
5	1992	100,221,836	98,043,100.20	2,178,735.56	
6	1993	98,043,100	95,864,364.64	2,178,735.56	
7	1994	95,864,365	93,685,629.08	2,178,735.56	
8	1995	93,685,629	91,506,893.52	2,178,735.56	
9	1996	91,506,894	89,328,157.96	2,178,735.56	
10	1997	89,328,158	87,149,422.40	2,178,735.56	
11	1998	87,149,422	84,970,686.84	2,178,735.56	
12	1999	84,970,687	82,791,951.28	2,178,735.56	
13	2000	82,791,951	80,613,215.72	2,178,735.56	
14	2001	80,613,216	78,434,480.16	2,178,735.56	
15	2002	78,434,480	76,255,744.60	2,178,735.56	
16	2003	76,255,745	74,077,009.04	2,178,735.56	
17	2004	74,077,009	71,898,273.48	2,178,735.56	
18	2005	71,898,273	69,719,537.92	2,178,735.56	
19	2006	69,719,538	67,540,802.36	2,178,735.56	
20	2007	67,540,802	65,362,066.80	2,178,735.56	
21	2008	65,362,067	63,183,331.24	2,178,735.56	
22	2009	63,183,331	61,004,595.68	2,178,735.56	
23	2010	61,004,596	58,825,860.12	2,178,735.56	
24	2011	58,825,860	56,647,124.56	2,178,735.56	
25	2012	56,647,125	54,468,389.00	2,178,735.56	
26	2013	54,468,389	52,289,653.44	2,178,735.56	
27	2014	52,289,653	50,110,917.88	2,178,735.56	
28	2015	50,110,918	47,932,182.32	2,178,735.56	
29	2016	47,932,182	45,753,446.76	2,178,735.56	46,842,815
30	2017	45,753,447	43,574,711.20	2,178,735.56	
31	2018	43,574,711	41,395,975.64	2,178,735.56	
32	2019	41,395,976	39,217,240.08	2,178,735.56	
33	2020	39,217,240	37,038,504.52	2,178,735.56	
34	2021	37,038,505	34,859,768.96	2,178,735.56	
35	2022	34,859,769	32,681,033.40	2,178,735.56	
36	2023	32,681,033	30,502,297.84	2,178,735.56	
37	2024	30,502,298	28,323,562.28	2,178,735.56	
38	2025	28,323,562	26,144,826.72	2,178,735.56	
39	2026	26,144,827	23,966,091.16	2,178,735.56	
40	2027	23,966,091	21,787,355.60	2,178,735.56	
41	2028	21,787,356	19,608,620.04	2,178,735.56	
42	2029	19,608,620	17,429,884.48	2,178,735.56	
43	2030	17,429,884	15,251,148.92	2,178,735.56	
44	2031	15,251,149	13,072,413.36	2,178,735.56	
45	2032	13,072,413	10,893,677.80	2,178,735.56	
46	2033	10,893,678	8,714,942.24	2,178,735.56	
47	2034	8,714,942	6,536,206.68	2,178,735.56	
48	2035	6,536,207	4,357,471.12	2,178,735.56	
49	2036	4,357,471	2,178,735.56	2,178,735.56	
50	2037	2,178,736	(0.00)	2,178,735.56	
51	Total			108,936,778.00	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

LN	Cap.Date	Asset Description	2016				2015			
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant in Service (Net \$)	Depreciation Expense (\$)
1a	6/30/2001	Marcy CSC Building, Electronics, Software, Xfmrs -	8,143,426	(2,488,182)	5,655,244	(162,869)	8,143,426	(2,325,313)	5,818,113	(162,869)
1b	6/30/2001	Oakdale (NYSEG) Substation 345kv Capacitor Bank	2,686,912	(834,252)	1,852,660	(53,739)	2,686,912	(780,513)	1,906,399	(53,739)
1c	6/30/2001	Marcy CSC Transformer - 345kv, 200mva	3,403,806	(1,039,569)	2,364,237	(68,077)	3,403,806	(971,492)	2,432,314	(68,077)
1d	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(128,241)	285,574	(8,277)	413,815	(119,964)	293,851	(8,277)
1e	6/30/2001	Marcy CSC Gas Circuit Breaker - 345kv, 3000a GE	413,815	(128,241)	285,574	(8,277)	413,815	(119,964)	293,851	(8,277)
1f	6/30/2001	Marcy CSC Disconnect Switches (Five) - 362kv	374,733	(114,884)	259,849	(7,495)	374,733	(107,389)	267,344	(7,495)
1g	6/30/2001	Marcy CSC 3000 Bay w/Equipment	14,348,613	(3,976,306)	10,372,307	(286,973)	14,348,613	(3,689,333)	10,659,280	(286,973)
1h	6/30/2001	Marcy CSC Relay/Protection/Control Equipment	875,338	(260,354)	614,984	(17,507)	875,338	(242,847)	632,491	(17,507)
1i	7/1/2002	Edic (NMPC) Substation 345kv Capacitor Bank	3,759,861	(1,079,975)	2,679,886	(75,198)	3,759,861	(1,004,777)	2,755,084	(75,198)
1j	1/1/2002	Circuit Breaker Monitoring System	200,694	(60,210)	140,484	(4,014)	200,694	(56,196)	144,498	(4,014)
1k	1/1/2002	Remote Terminal Units	155,479	(113,013)	42,466	(7,774)	155,479	(105,239)	50,240	(7,774)
1l	1/1/2004	Marcy CSC Transformer - 345kv, 100mva	4,795,066	(1,246,732)	3,548,334	(95,902)	4,795,066	(1,150,830)	3,644,236	(95,902)
1n	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(143,213)	407,563	(11,016)	550,776	(132,197)	418,579	(11,016)
1m	1/1/2004	Marcy CSC Gas Circuit Breaker - 362kv, GE	550,776	(143,213)	407,563	(11,016)	550,776	(132,197)	418,579	(11,016)
1o	1/1/2004	CSC Potential Xfmrs, 345kV, SF6 Gas (Fourteen)	657,918	(171,074)	486,844	(13,159)	657,918	(157,915)	500,003	(13,159)
1p	1/1/2004	CSC Current Xfmrs, 362kV, SF6 Gas (Seven)	470,106	(122,244)	347,862	(9,403)	470,106	(112,841)	357,265	(9,403)
1q	1/1/2004	Marcy CSC Disconnect Switches, 345kV (Eleven)	647,185	(168,279)	478,906	(12,944)	647,185	(155,335)	491,850	(12,944)
1r	1/1/2004	CSC Motor Oper Disconnect Switches, 38kV (Four)	111,221	(28,928)	82,293	(2,225)	111,221	(26,703)	84,518	(2,225)
1s	1/1/2004	Marcy CSC Gas Circuit Breaker - 35kVA, SF6 (Two)	202,557	(52,679)	149,878	(4,052)	202,557	(48,627)	153,930	(4,052)
1t	1/1/2004	Marcy CSC Power & Control Cable	1,369,456	(356,075)	1,013,381	(27,390)	1,369,456	(328,685)	1,040,771	(27,390)
1u	1/1/2004	Marcy CSC Surge Arresters	153,687	(38,867)	114,820	(3,074)	153,687	(35,793)	117,894	(3,074)
1v	1/1/2005	CEC Circuit Switcher Upgrade	188,336	(188,336)	-	-	188,336	(188,336)	-	-
1w	12/1/2007	Remote Terminal Units CMC-MAD-11-AAAQ	26,339	(11,871)	14,468	(1,317)	26,339	(10,554)	15,785	(1,317)
2		Total Plant	44,499,917	(12,894,740)	31,605,177	(891,698)	44,499,917	(12,003,042)	32,496,875	(891,698)
3		Year-Over-Year Accumulated Depreciation		(891,698)						

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



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BF
GENERATOR STEP-UP TRANSFORMERS BREAKOUT**

		2016				2015				
	Asset No.	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant (Net \$)	Depreciation Expense (\$)	Electric Plant in Service (\$)	Accumulated Depreciation (\$)	Electric Plant (Net \$)	Depreciation Expense (\$)	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	St. Lawrence:									
1a	St. Lawrence - Station Equipment	205300200001	1,817,000	1,528,721	288,279	35,977	1,817,000	1,492,744	324,256	35,977
1b	Step-Up Transformer	205300200002	3,104,433	719,170	2,385,263	61,298	3,045,068	657,871	2,387,197	60,902
1c	Step-Up Transformer	205300200003	3,104,431	719,170	2,385,261	61,298	3,045,067	657,872	2,387,195	60,902
...										
			8,025,864	2,967,061	5,058,803	158,574	7,907,135	2,808,487	5,098,648	157,781
2	Niagara:									
2a	Niagara - Station Equipment 6 Units	205300300001	9,775,817	8,532,652	1,243,165	180,061	9,775,817	8,352,591	1,423,226	180,061
2b	Step-Up Transformer & Related Equipment - Unit # 6	205300300002	2,154,273	757,656	1,396,617	43,086	2,154,273	714,570	1,439,703	43,086
2c	Step-Up Transformer & Related Equipment - Unit # 5	205300300005	2,021,592	43,802	1,977,790	40,432	2,103,659	471,096	1,632,563	42,074
2d	Step-Up Transformer & Related Equipment - Unit # 12	205300300004	2,849,131	1,099,793	1,749,338	56,983	2,849,131	1,042,810	1,806,321	56,983
2e	Step-Up Transformer & Related Equipment - Unit # 11	205300300005	2,134,025	604,550	1,529,475	42,681	2,134,025	561,869	1,572,156	42,681
2f	Step-Up Transformer & Related Equipment - Unit # 7	205300300007	2,021,861	529,221	1,492,640	40,438	2,021,861	488,783	1,533,078	40,438
2g	Step-Up Transformer & Related Equipment - Unit # 3	205300300008	2,103,659	513,170	1,590,489	42,074	2,021,592	3,370	2,018,222	3,370
2h	Step-Up Transformer & Related Equipment - Unit # 9	205300300009	2,653,677	591,440	2,062,237	53,074	2,653,677	538,366	2,115,311	53,074
...										
			25,714,035	12,672,284	13,041,751	498,829	25,714,035	12,173,455	13,540,580	461,767
3a	Blenheim-Gilboa	205300400001	3,993,000	3,763,176	229,824	94,634	3,993,000	3,668,542	324,458	94,634
...										
			3,993,000	3,763,176	229,824	94,634	3,993,000	3,668,542	324,458	94,634
4a	J. A. FitzPatrick	205400500001	2,227,045	2,227,045	0	-	2,227,045	2,227,045	0	-
...										
			2,227,045	2,227,045	-	-	2,227,045	2,227,045	-	-
5	500MW C - C at Astoria:									
5a	Step-Up Transformer GTB 7A	205303000001	2,727,277	1,000,010	1,727,267	-	2,727,277	909,100	1,818,177	-
5b	Step-Up Transformer GTB 7B	205303000002	2,727,277	1,000,010	1,727,267	-	2,727,277	909,100	1,818,177	-
5c	Step-Up Transformer STG	205303000003	2,727,277	1,000,010	1,727,267	-	2,727,277	909,100	1,818,177	-
...										
			8,181,831	3,000,030	5,181,801	-	8,181,831	2,727,300	5,454,531	-
6a										
...										
			-	-	-	-	-	-	-	-
7	Grand Total		48,141,775	24,629,596	23,512,179	752,037	48,023,047	23,604,830	24,418,217	714,182
8	Adjusted Grand Total (Excludes 500MW C - C at Astoria)		39,959,944	(21,629,566)		752,037	39,841,216	(20,877,530)		714,182



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BG
RELICENSING/RECLASSIFICATION EXPENSES**

	2016				2015			
	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)	Plant in Service (\$)	Accumulated Depreciation (\$)	Plant in Service (Net \$)	Depreciation Expense (\$)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NIAGARA								
1a Relicensing Costs	50,486,953	21,407,946	29,079,007	1,682,899	50,486,953	19,725,047	30,761,906	1,682,899
1b Niagara Relicense Compliance & Implement Costs	325,068,838	60,679,519	264,389,319	6,501,377	325,068,838	54,178,142	270,890,696	6,501,377
1c Niagara Relicense Other Payments '07	98,307,666	15,108,020	83,199,646	1,956,971	96,225,289	13,151,049	83,074,240	1,859,633
...								
1	473,863,458	97,195,486	376,667,972	10,141,247	471,781,081	87,054,239	384,726,842	10,043,909
ST. LAWRENCE								
2a Relicensing Costs	93,101,129	31,288,868	61,812,261	3,093,269	92,268,212	28,195,599	64,072,613	3,066,900
2b STL Relicensing Re: Fish Enhancement	24,602,050	5,453,455	19,148,595	492,041	24,602,050	4,961,414	19,640,636	492,041
2c ST. Lawrence Relicensing Re: Community Enhance Fun	32,900,000	7,292,834	25,607,166	658,000	32,900,000	6,634,834	26,265,166	658,000
2d STL Relicensing Re: Habitat Improvement Funds	6,412,288	1,379,390	5,032,898	128,246	6,412,288	1,251,144	5,161,144	128,246
2e ST. Lawrence Relicensing Re: Local Recreation Fac	16,320,373	3,458,715	12,861,658	326,408	16,320,373	3,132,307	13,188,066	326,408
2f STL Relicense Re: Seaway Equity Corp.	10,274,605	2,297,170	7,977,435	228,005	10,258,865	2,069,165	8,189,700	227,959
2g STL. Relicensing-WHWMA Improvement Proj	9,882,143	2,115,979	7,766,164	329,099	9,575,039	1,786,880	7,788,159	296,236
...								
2	193,492,588	53,286,411	140,206,177	5,255,068	192,336,828	48,031,344	144,305,484	5,195,789
BLENHEIM-GILBOA								
3a Blenheim Gilboa Relicensing Costs	7,185,069	216,792	6,968,277	203,455	4,801,578	13,338	4,788,240	13,338
...								
...								
...								
3	7,185,069	216,792	6,968,277	203,455	4,801,578	13,338	4,788,240	13,338
4 Total Expenses	674,541,115	150,698,689	523,842,426	15,599,769	668,919,486	135,098,920	533,820,566	15,253,036



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BH
ASSET IMPAIRMENT**

	(1)	(2)	(3)	(4)	(5)
	Posting Date	Cost Center	Account	Impairment Amount (\$)	Facility
1a	12/31/2001	157	729308	62,000,000	Asset Impairment (FASB 121) - Vernon Boulevard
1b	11/30/2002	158	729308	37,000,000	Asset Impairment (FASB 121) - Gowanus
1c	11/30/2002	160	729308	26,000,000	Asset Impairment (FASB 121) - Pouch Terminal
1d	12/31/2003	157	729308	14,816,000	WriteOff Asset Retirement Cost - V B Impaired
1e	11/30/2004	220	729308	30,000,000	Asset Impairment (FAS 144) - Marcy FACTS/CSC
1f	11/30/2004	159	729308	16,000,000	Asset Impairment (FAS 144) - Kent, Bklyn
1g	11/30/2004	161	729308	18,000,000	Asset Impairment (FAS 144) - Brentwood, L.I.
...					
2				203,816,000	
3	Total Impairment - Production			173,816,000	
4	Total Impairment - Transmission			30,000,000	
5	Total Impairment - General Plant			-	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER BI
COST OF REMOVAL**

Cost of Removal to Regulatory Assets - Depreciation:

(1)		(2)	(3)
		2016	2015
		Amount (\$)	Amount (\$)
1	Production	166,425,455	160,519,715
2	Transmission	102,661,595	98,124,203
3	General	4,215,005	4,215,005
4	Total	273,302,055	262,858,923

Note: The Cost of Removal data is based on NYPA's accounting records under the provisions of FASB Accounting Standards Codification Topic 980.



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER CA
MATERIALS AND SUPPLIES**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
			Total M&S Inventory (\$)	Total M&S Inventory (\$)	Avg. M&S Inventory	Transmission Allocator	Allocated M&S (\$)
	NYP Acct #	Facility	12/31/2016	12/31/2015	2016-2015		
1a	1100	NIA	17,980,724	18,453,109			
1b	1200	STL	14,353,129	12,902,035			
1c	3100	POL	9,152,218	8,484,836			
1d	3200	Flynn	7,090,659	7,186,940			
1e	1300	B/G	8,857,407	8,929,006			
1f	3300	500MW	25,996,369	25,333,037			
1g	2100	CEC	6,420,115	5,765,384			
...	-	-					
2		Facility Subtotal	89,850,621	87,054,347			
3a		Reserve for Degraded Materials	(682,635)	(682,635)			
3b		Reserve for Excess and Obsolete Inventory	(4,000,000)	(4,000,000)			
...	-	-					
4		Reserves Subtotal	(4,682,635)	(4,682,635)			
5		Total	85,167,986	82,371,712	83,769,849	27.25%	22,823,882



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER CB
ESTIMATED PREPAYMENTS AND INSURANCE**

	(1)	(2)	(3)
	<u>Date</u>	<u>Property Insurance (\$)</u>	<u>Other Prepayments (\$)</u>
1	12/31/2015	-	6,334,221
2	12/31/2016	-	5,557,995
3	Beginning/End of Year Average	-	5,946,108



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER DA
WEIGHTED COST OF CAPITAL**

(1) Component	(2) Amount (\$)	(3) Actual Share	(4) Equity Cap	(5) Applied Share	(6) Cost Rate	(7) Weighted Cost
1 Long-Term Debt	938,635,293	6/ 18.74%	50.00%	50.00%	4.71% 2/	2.35%
2 Preferred Stock	-	-	-	-	-	3/ 0.00%
3 Common Equity	<u>4,070,000,000</u>	1/ 81.26%	<u>50.00%</u>	50.00%	4/ 9.45% 5/	<u>4.73%</u>
4 Total	5,008,635,293	100%	100%	1.00		7.08%

Notes

- 1/:
- | | | | |
|---|---------------------------|----------------------|--|
| 5 | Total Proprietary Capital | 4,070,000,000 | Workpaper WP-DB Ln (5), average of Col (2) and (3) |
| 6 | less Preferred | | |
| 7 | less Acct. 216.1 | | |
| 8 | Common Equity | <u>4,070,000,000</u> | |
- 2/:
- | | | | |
|----|-------------------------------|--------------------|--|
| 9 | Total Long Term Debt Interest | 44,796,038 | Workpaper WP-DB Col (2) Ln (2) |
| 10 | Net Proceeds Long Term Debt | <u>951,439,323</u> | Workpaper WP-DB Ln (4), average of Col (2) and (3) |
| 11 | LTD Cost Rate | <u>4.71%</u> 7/ | |
- 3/:
- | | | | |
|----|---------------------|---|--|
| 12 | Preferred Dividends | - | |
| 13 | Preferred Stock | - | |
| 14 | Preferred Cost Rate | - | |
- 15 4/: The capital structure listed in Col (3) is calculated based on the total capitalization amount listed in column (2). The Equity Cap in Col (4) Ln (3) is fixed and cannot be modified or deleted absent an FPA Section 205 or 206 filing to FERC. The Applied Equity Share in Col (5) Ln (3) will be the actual common equity share, not to exceed the Equity Cap in Col (4) Ln (3). The debt share is calculated as 1 minus the equity share.
- 16 5/: The ROE listed in Col (6), Ln (3) is the base ROE plus 50 basis-point incentive for RTO participation. ROE may only be changed pursuant to an FPA Section 205 or 206 filing to FERC.
- 17 6/: The Long-Term Debt Amount (\$) in Col (2) Ln (1) is the Gross Proceeds Outstanding Long Term Debt, the average of WP-DB Ln (3e), Col (2) and (3).
- 18 7/: The Long-Term Debt Cost Rate is calculated as the Total Long Term Debt Interest [Workpaper WP-DB Col (2) Ln (2)] divided by the Net Proceeds Long Term Debt [Workpaper WP-DB row (4), average of Col (2) and (3)].



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

(1)	(2)	(3)	(4)
	2016 Amount (\$)	2015 Amount (\$)	NYPA Form 1 Equivalent
1 Long Term Debt Cost			
1a Interest on Long-Term Debt	48,419,605	53,956,742	p. 117 ln. 62 c,d
1b Amort. of Debt Disc. and Expense	932,870	771,165	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	(4,556,437)	(3,448,840)	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	44,796,038	51,279,067	
3 Long Term Debt			
3a Bonds	763,903,166	821,027,420	p. 112 ln. 18 c,d
3b (Less) Reacquired Bonds			p. 112 ln. 19 c,d
3d Other Long Term Debt	84,250,000	208,090,000	p. 112 ln. 21 c,d
3e Gross Proceeds Outstanding LT Debt	848,153,166	1,029,117,420	
3f (Less) Unamortized Discount on Long-Term Debt	(1,504,070)	(1,582,038)	p. 112 ln. 23 c,d
3g (Less) Unamortized Debt Expenses	(8,514,917)	(9,658,242)	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	21,155,445	25,711,882	p. 112 ln. 22 c,d
3k Unamortized Gain on Reacquired Debt			p. 113 ln. 61 c,d
4 Net Proceeds Long Term Debt	859,289,624	1,043,589,022	
5 Net Position	4,081,000,000	4,059,000,000	



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31,2016**

**WORK PAPER EA
CALCULATION OF LABOR RATIO**

	(1)	(2)	(3)	(4)
	Cost Center(s)	Site	Labor Actual Postings \$	Ratio
1a	105	Blenheim-Gilboa	15,189,907	10.45%
1b	110	St. Lawrence	21,857,962	15.04%
1c	115	Niagara	37,767,440	25.99%
1d	120	Poletti	-	0.00%
1e	125	Flynn	4,317,376	2.97%
1f				
1g	122	AE II	778,504	0.54%
1h				
1i	130-150	Total Small Hydro	3,069,752	2.11%
1j				
1k	155-161	Total Small Clean Power Plants	1,751,725	1.21%
1l				
1n	165	500MW Combined Cycle	14,909,219	10.26%
1m				
1o	205-245	Total Included Transmission	39,590,184	27.25%
1p				
1q	321	Recharge New York	1,430,083	0.98%
1r				
1s	600	SENY	4,644,582	3.20%
...	-	-	-	-
		Total - Production + Transmission	145,306,735	100.00%
		Total - Production Only	105,716,551	72.75%



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

Description (1)	Actual 2016 (2)	Actual 2015 (3)
1	Operating Revenues	
1a	1,638	1,866
1b	174	160
1c	609	599
...		
2	2,421	2,625
3	Operating Expenses	
3a	514	689
3b	152	236
3c	609	599
3d	484	415
3e	135	154
3f	231	237
...		
4	2,125	2,330
5	296	295
6	Nonoperating Revenues	
6a	15	14
6b	10	11
...		
7	25	25
8	Nonoperating Expenses	
8a	91	90
8b	49	55
8c	117	116
8d	(16)	(12)
8e	(4)	(3)
8f	62	
...		
9	299	246
10	22	74
11	Contributed Capital - Wind Farm Transmission Assets	
...	-	-
13	22	74
14	4,059	3,985
15	4,081	4,059

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

	DESCRIPTION	DECEMBER 2016	DECEMBER 2015
	(1)	(2)	(3)
1	Assets and Deferred Outflows		
1a	Current Assets:		
1b	Cash and cash equivalents	43	67
1c	Investment in securities	1,060	1,270
1d	Investments in securities- restricted	1,504	
1e	Receivables - customers	152	153
1f	Materials and supplies, at average Cost:		
1g	Plant and general	85	82
1h	Fuel	33	36
1i	Miscellaneous receivables and other	205	146
...	-		
2	Total current assets	3,082	1,754
3	Noncurrent Assets:		
3a	Restricted funds:		
3b	Cash and cash equivalents	25	19
3c	Investment in securities	31	1,495
...	-		
4	Total restricted assets	56	1,514
5	Capital funds:		
5a	Cash and cash equivalents	5	6
5b	Investment in securities	27	29
...	-		
6	Total capital funds	32	35
7	Capital Assets		
7a	Capital assets not being depreciated	512	588
7b	Capital assets, net of accumulated depreciation	4,313	4,190
...	-		
8	Total capital assets	4,825	4,778
9	Other noncurrent assets:		
9a	Receivable - New York State	215	258
9b	Notes receivable - nuclear plant sale	1,226	-
9c	Other long-term assets		1,196
...	-		
10	Total other noncurrent assets	1,441	1,454
11	Total noncurrent assets	6,354	7,781
12	Total assets	9,436	9,535



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

13	Deferred outflows:		
13a	Accumulated decrease in fair value of hedging derivatives	-	10
13b	Pensions (Note 10)	107	30
...	-		
14	Total Deferred outflows	107	40
15	Total assets and deferred outflows	9,543	9,575

1/ Source: Annual Financial Statements

**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

	DESCRIPTION	DECEMBER 2016	DECEMBER 2015
16	Liabilities, Deferred Inflows and Net Position		
16a	Current Liabilities:		
16b	Accounts payable and accrued liabilities	328	363
16c	Liability to decommission divested nuclear facilities	1,504	
16d	Short-term debt	516	528
16e	Long-term debt due within one year	58	181
16f	Capital lease obligation due within one year	25	20
16g	Risk management activities - derivatives	8	4
...	-		
17	Total current liabilities	2,439	1,096
18	Noncurrent liabilities:		
18a	Long-term debt:		
18b	Senior:		
18c	Revenue bonds	784	845
18d	Adjustable rate tender notes		-
18e	Subordinated:		
18f	Subordinated Notes, Series 2012	21	21
18g	Commercial paper	5	5
...	-		
19	Total long-term debt	810	871
20	Other noncurrent liabilities:		
20a	Capital lease obligation	1,144	1,169
20b	Liability to decommission divested nuclear facilities		1,430
20c	Disposal of spent nuclear fuel	217	217
20d	Relicensing	270	270
20e	Risk management activities - derivatives		15
20f	Other long-term liabilities	227	138
...	-		
21	Total other noncurrent liabilities	1,858	3,239
22	Total noncurrent liabilities	2,668	4,110
23	Total liabilities	5,107	5,206
24	Deferred inflows:		
24a	Cost of removal obligation	313	299
24b	Accumulated increase in fair value of hedging	30	10
24c	Pensions (Note 10)	12	1
...	-		
		355	310
25	Net position:		
25a	Net investment in capital assets	2,278	2,070
25b	Restricted	23	23
25c	Unrestricted	1,780	1,966



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

...	-		
26	Total net position	4,081	4,059
27	Total liabilities, deferred inflows and net position	9,543	9,575

1/ Source: Annual Financial Statements



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

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

**New York Power Authority
Capital Assets - Note 5
2016 Annual Report**

(1)	12/31/2015 Ending balance (2)	Additions (3)	Deletions (4)	12/31/2016 Ending balance (5)
1	Capital assets, not being depreciated:			
1a	160	4	-	164
1b	428	251	(332)	348
...	-	-	-	-
2	588	255	(332)	512
3	Capital assets, being depreciated:			
3a	2,000	74	(8)	2,067
3b				
3c	2,427	13	-	2,440
3d	2,002	167	(6)	2,164
3e	1,245	91	(3)	1,333
...	-	-	-	-
4	7,674	345	(17)	8,003
5	Less accumulated depreciation for:			
5a	770	34	(8)	796
5b				
5c	984	98	-	1,082
5d	1,186	47	(6)	1,228
5e	544	42	(4)	582
...	-	-	-	-
6	3,484	221	(18)	3,687
7	4,190	124	1	4,316
8	4,778	380	(331)	4,827



**NEW YORK POWER AUTHORITY
TRANSMISSION REVENUE REQUIREMENT
YEAR ENDING DECEMBER 31, 2016**

**WORK PAPER Reconciliations
RECONCILIATIONS BETWEEN ANNUAL REPORT & ATRR**

Line No.	(1)	2016			(5)	(6)	(7)	(8)	(9)
		(2)	(3)	(4)					
1	<u>OPERATION & MAINTANANCE EXPENSES</u>								
		Operations	Maintenance	Total O&M					
1a	Operations & Maintenance Expenses - as per Annual Report	484	135	619					
1b	Excluded Expenses								
1c	Production	(110)	(96)	(206)					
1d	A&G in FERC Acct 549 - OP-Misc Oth Pwr Gen	(6)	-	(6)					
1e	FERC acct 905 (less contribution to New York State)	(86)	-	(86)					
1f	FERC acct 916 - Misc Sales Expense	(29)	-	(29)					
1g	A&G allocated to Production and General	(157)	-	(157)					
1h	Adjustments			-					
1i	Less A/C 924 - Property Insurance	(6)	-	(6)					
1j	Less A/C 925 - Injuries & Damages Insurance	(3)	-	(3)					
1k	Less EPRI Dues	-	-	-					
1l	Less A/C 928 - Regulatory Commission Expense	(4)	-	(4)					
1n	PBOP Adjustment	(1)	-	(1)					
1m	924 -Property Insurance as allocated	1	-	1					
1o	925 - Injuries & Damages Insurance as allocated	1	-	1					
1p	Step-up Transformers	-	(1)	(1)					
1q	FACTS	-	(1)	(1)					
1r	Microwave Tower Rental Income	-	(0)	(0)					
1s	Reclassifications (post Annual Report)	-	-	-					
	Operations & Maintenance Expenses - as per ATRR	85	37	122					
	check	(15)	0	(15)					

2 **ELECTRIC PLANT IN SERVICE & DEPRECIATION**

		2016				2015			
		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	512	-	512	-	588	-	588	0
2c	Capital Assets being depreciated	8,003	3,687	4,316	231	7,674	3,484	4,190	237
2d	Total Capital Assets	8,514	3,687	4,827	231	8,262	3,484	4,778	237
2e	Less CWIP	(348)	-	(348)	-	(428)	-	(428)	0
2f	Total Assets in Service	8,167	3,687	4,479	231	7,834	3,484	4,350	237
2g	Adjustments for ATRR								
2h	Cost of Removal (note 1)								
2i	Transmission	-	103	(103)	-	-	98	(98)	0
2j	General	-	4	(4)	-	-	4	(4)	0
2k	Total	-	107	(107)	-	-	102	(102)	0
2l	Excluded (note 2)								
2n	Transmission	(359)	(198)	(161)	(10)	(346)	(188)	(158)	(13)
2m	General	(19)	(14)	(5)	(1)	(16)	(13)	(3)	(0)
2o	Total	(377)	(212)	(165)	(11)	(363)	(202)	(161)	(13)
2p	Adjustments to Rate Base (note 3)								
2q	Transmission	(134)	(42)	(92)	(1)	(134)	(39)	(96)	(1)
2r	General	(675)	(151)	(524)	(16)	(669)	(135)	(534)	(15)
2s	Total	(809)	(193)	(616)	(17)	(803)	(174)	(629)	(16)
2t									
2u	Total Assets in Service - As per ATRR	6,980	3,390	3,591	203	6,668	3,211	3,457	207
2v	Comprising:								
2w	Production	4,611	1,878	2,732	138	4,528	1,754	2,773	141
2x	Transmission	1,718	1,091	627	40	1,569	1,058	511	39
2y	General	652	423	229	26	572	399	173	27
2z	Total	6,981	3,392	3,588	204	6,669	3,211	3,457	207
2aa	check			differences due to rounding					
		(0)	(3)	2	(0)	(0)	(0)	(0)	0

Notes

- 2ab 1 Cost of Removal: Bringing back to accumulated depreciation cost of removal which was reclassified to regulatory liabilities in annual report
2ac 2 Excluded: Assets not recoverable under ATRR
2ad 3 Adjustments to Rate Base: Relicensing, Windfarm, Step-up transformers, FACTS & Asset Impairment

3 MATERIALS & SUPPLIES

	2016	2015
3a	As per Annual Report	
3b	85	82
3c	As per ATRR	
	85	82
3d	<i>check</i>	
	(0)	(0)

4 CAPITAL STRUCTURE

	2016		2015	
	Long -Term Debt	Common Equity	Long -Term Debt	Common Equity
4a	As per Annual Report			
4b	810		871	
4c	58		181	
4d	868	4,081	1,052	4,059
4e	As per ATRR			
	848	4,081	1,029	4,059
4f	<i>check</i>			
	20	-	23	-

5 INTEREST ON LONG-TERM DEBT

	2016	2015
5a	As per Annual Report	
5b	49	55
5c	(4)	(3)
5d	45	52
5e	As per ATRR	
5f	48	54
5g	1	1
5h	45	51
5i	<i>check</i>	
	0	1

6 REVENUE REQUIREMENT

	2,016
6a	174,000,000
6b	24,567,000
6c	8,856,250
6d	4,695,097
...	
...	
7a	Total (sum lines 64-66) 38,118,346
7b	FERC approved ATRR (line 63 - line 67) 212,118,346
7c	<i>check</i> -

Notes

- 7d 4 Amount that NYPA will credit to its ATRR assessed to the SENY customer load. These revenues are included in the Annual Report within Production Revenues.
 7e 5 Compensation for FACTS through the NYISO's issuance of Transmission Congestion Contract ("TCC") payments

8 OTHER POSTEMPLOYMENT BENEFIT PLANS

	2,016
8a	As per Annual Report
8b	Annual OPEB Cost 39
8c	As per ATRR
8d	Total NYPA PBOP 39
8e	<i>check</i> (0)