



2008 REAL PROPERTY INCOME AND EXPENSE Utility-Related Equipment Base Report and Annual Update Report

FILING DEADLINE: SEPTEMBER 1, 2009

MAIL TO: NYC DEPARTMENT OF FINANCE, 59 MAIDEN LANE, 20TH FLOOR, NEW YORK, NY 10038

GENERAL INSTRUCTIONS FOR THE UTILITY-RELATED EQUIPMENT BASE REPORT AND ANNUAL UPDATE REPORT

REAL PROPERTY FOR UTILITY AND UTILITY TYPE IMPROVEMENTS

New York City Administrative Code 11-208.1 and 19 RCNY 33-02(d)(8) allows Finance to require owners of utility-related property and equipment to file a report or statement with Finance with the information Finance needs to value the property accurately. The initial report must consist of the entire inventory of all equipment and property owned by a particular company. Once this basic inventory has been provided, updates need to be filed annually. These updates must be filed by the filing deadline and can be mailed to the NYC Department of Finance, 59 Maiden Lane, 20th Floor, New York, NY 10038 or emailed by attaching an Excel Spreadsheet to: utilityrpie@finance.nyc.gov.

BASE INVENTORY REPORT CONTENT

Finance needs to know the contents of your utility-related property and equipment. The following information should be included:

- Property locations (within each borough, by address or block and lot with assigned REUC identification number).
- Use of property.
- Square and cubic footage of structures.
- Number, size and length of cable, pipe, conduit, etc.
- Total original cost (hard and soft) by year of placement.
- Inventory of utility related property and equipment acquisitions.

In order to simplify submissions, companies reporting to the PSC or FERC should submit information according to the Uniform System of Accounts. For those companies reporting to the FCC, FCC account numbers should be used. For any companies that are not reporting to the above, a complete list of properties should be submitted.

ANNUAL INVENTORY UPDATE REPORT CONTENT

You are required to file your Utility Property and Equipment Base Inventory and/or Annual Update Report by September 1, 2009. The preferred filing method is by excel spreadsheet which should be emailed to utilityrpie@finance.nyc.gov. Alternatively, hard copy Inventory Reports can be sent to the above address. The report must include the following information:

- Additions to the Base Inventory (if in progress, give estimated total cost, estimated date of completion, percentage complete as of June 30th of the year covered by your RPIE, and cost of work done as of June 30th).
- Retirements from the Base Inventory, including cost of equipment and year installed.
- Cost of work in progress by account number or job, percentage complete, and the expected date of completion.
- Upgrades to the original property and year(s) of placement.
- Equipment transfers.
- Equipment adjustments.

ADDITIONAL FILING INFORMATION

1. **Filing Certification** -- Sign and date Part II.
2. **Forms** -- RPIE forms are available through the Finance website at nyc.gov/finance or by calling Finance Customer Assistance at 212-504-4080.
3. **Proof of Filing** -- If you are mailing hard copies, you can request a receipt from the US Post Office.
4. **Deadline** -- The Utility Equipment Inventory filing deadline is September 1, 2009.

CUSTOMER ASSISTANCE

Questions not covered in these Instructions or on the Finance web site should be directed to Finance Customer Assistance at 212-504-4080.