

EXHIBIT W – WORK BREAKDOWN STRUCTURE (FERC ACCOUNTING)

The following is the system of accounts that Owners anticipate establishing pursuant to Section 8.14 of the Agreement. The Contractor shall submit a spreadsheet containing FERC Units of Plant Cost Allocation broken down to the retirement unit level based on the final plant design. An initial submittal of the work breakdown structure to complete property number assignment and the structure/format shall be provided 90 days prior to Mechanical Completion. The final work breakdown structure shall be submitted at Substantial Completion.

UOP #		Unit of Property Description
	311.I.A	<i>Buildings and Structures</i>
05194		3. Crane or Hoist
05238		6. Elevator Motor
05237		7. Elevator Car
05266		8. Fire Detection System
05274		10. Fire Protection System Diesel
05271		11. Fire Protection Piping
05272		12. Fire Protection Pump
05346		14. HVAC Air Handling Unit
05348		16. HVC Chiller
05349		17. HVAC Control System
05350		18. HVAC Cooler
05351		19. HVAC Ductwork
05395		20. Lighting System
05394		21. Lighting Fixtures
05686		28. Structure
05082		29. Building Substructure
	311.I.B	<i>Yard Facilities</i>
05482		11. Parking Lot Surface
05481		12. Parking Lot Subsurface
05563		17. Road or Driveway Surface
05562		18. Road or Driveway Subsurface
05774		26. Yard Drainage System
05776		28. Yard Lighting
	311.I.C	<i>Waste Water Facilities</i>
05765		4. Waste Water Piping
05516		5. Pump Station Sump
	312.I.B	<i>Economizer</i>

UOP #		Unit of Property Description
TBA		WBS to be established during design
	312.I.C	<i>Water Wall</i>
TBA		WBS to be established during design
	312.I.D	<i>Superheater</i>
TBA		WBS to be established during design
	312.I.E	<i>Reheater</i>
TBA		WBS to be established during design
	312.I.F	<i>Piping</i>
TBA		WBS to be established during design
	312.I.G	<i>Boiler Circulation Equipment</i>
TBA		WBS to be established during design
	312.I.H	<i>Structural Components</i>
TBA		WBS to be established during design
	312.II.C	<i>Ductwork</i>
TBA		WBS to be established during design
	312.III.A	<i>Chemical Treatment</i>
TBA		WBS to be established during design
	312.III.D	<i>Piping</i>
TBA		WBS to be established during design
	312.III.E	<i>Boiler Feed Pumps</i>
TBA		7. Boiler Feed Pump (Complete)
	312.III.F	<i>Boiler Feed Pump Motors/Drivers</i>
05420		2. Motor
05353		3. Hydraulic Coupling
	312.VII.B	<i>Raw Water System</i>
05528		1. Raw Water Pump
05529		2. Raw Water Pump Motor
	312.VII.F	<i>Service Water System-General</i>
05108		4. Chemical Feed System
05116		6. Chlorination System
05503		9. Primary Water Treatment Controls
	312.VII.G	<i>Demineralizer (Make-Up)</i>
05109		2. Chemical Storage Tank
05207		4. Demineralizer Control System
05208		5. Demineralizer Piping
07231		7. Acid/Caustic Pump Skid
	312.VII.H	<i>Condensate</i>

UOP #		Unit of Property Description
05155		1. Condensate Piping Valves (24-in and larger, with operator)
05157		2. Condensate Polishing Vessel or Mixed Bed
05156		3. Condensate Polishing Piping
05161		4. Condensate Storage Tank
	312.VII.I	Water Sampling and Monitoring System
		1. Water Sampling and Monitoring System
	312.VIII.A	System Controls
05103		3. Control Processing Unit
05505		5. Process I/O System Cabinets
05469		6. Operator Console (CRT
05504		7. Printer
05506		8. Programmers Terminal
05467		9. Bulk Storage Device
	312.VIII.B	Control Room
05093		2. Cabinet or Panel
05177		4. Control System
	312.VIII.C	System Controls
05407		1. Load Control Cabinet
05200		2. Data Link Cabinet
	312.VIII.D	Boiler Controls
05255		3. Feedwater Controls and Field Transducers & Actuators
05154		4. Condensate Flow Controls and Field Transducers & Actuators
	312.IX.A	Control and Instrument Air Systems
05005		1. Air Compressor and Motor
05014		2. Air Piping
05014		3. Air Receiver
05206		4. Dehumidifier or Dryer
	314.I.A	STEAM TURBINE HP
05568		4. Rotating Section, Blades or Buckets (each rotor complete)
05371		6. Inner Casing/Cylinder
05476		7. Outer Casing/Cylinder
		STEAM TURBINE IP
05568		4. Rotating Section, Blades or Buckets (each rotor complete)
05371		6. Inner Casing/Cylinder
05476		7. Outer Casing/Cylinder

UOP #		Unit of Property Description
		STEAM TURBINE LP
05568		4. Rotating Section, Blades or Buckets (each rotor complete)
05371		6. Inner Casing/Cylinder
05476		7. Outer Casing/Cylinder
05178		21. Turbine Control Valve -A
05178		21. Turbine Control Valve -B
05431		23. Main Steam Stop Valve-A
05431		23. Main Steam Stop Valve-B
05545		25. Combined Reheat Valve-A
05545		25. Combined Reheat Valve-B
05735		38. Turbine Control System (TCS)
	314.I.B	GENERATOR (STEAM TURBINE)
0569		6. Rotor
05570		7. Rotor Retaining Rings
05572		8. Rotor Windings
05670		9. Stator Core
05671		10. Stator Windings
05669		12. Stator Cooling Pump and Motor
05311		14. Gland Steam Condenser
05244	314.I.C	Excitation
TBA		xx. Excitation Panel
TBA		xx. Excitation Transformer
TBA		xx. Generator Control and Metering Panel
TBA		xx. Turning Gear Motor Starter
TBA		xx. Voltage Transformer and Surge Arresters
TBA		xx. Generator Neutral Grounding
TBA		xx. Generator Phase and Neutral Terminal Enclosure
TBA		xx. Excitation AC/DC Bus Duct
	314.II.B Main Oil System	
05424		2. Main Oil Cooler (1A)
05426		3. Booster Oil Pump
05426		3. Main Oil Pump and Motor
05426		3. Jacking Oil Pump Unit
05426		4. Pipe / Insulation
05427		5. Oil Purifier Unit
	314.II.C Crane	
05194		Overhead Crane

UOP #		Unit of Property Description
	314.II.D Governing Control System	
06885		Hydraulic Power Unit
	314.II.E Protection/Monitoring	
05306		2. Generator Core Monitoring System
	314.III.A Condensers & Auxiliaries	
05750		3. Vacuum Pump & Motor
05165		4. Condenser Shell
05167		5. Condenser Tubes
05166		6. Condenser Tube Sheets
05342		14. Hotwell Pump
05343		15. Hotwell Pump Motor
	314.III.B Circulating Water System	
05121		6 CW Piping
05122		9. CW Pump
05123		10. CW Pump Motor
	314.III.C Cooling Towers	
05281		4. Foundation
05713		5. Tower
05190		7. Fan Tower Gear Drive Reducers (qty 10)
05252		8. Fan Motors (qty 10)
05250		10. Fan (qty 10)
	315.I.A	Isolated Phase Bus
05383		5. Isolated Phase Bus
	315.I.B	Power Transformers
05039		1. Auxiliary Transformer
05489		2. Plant Auxiliary Buswork
05664		4. Station Operating Transformer
	315.I.C	Switchgear
05438		1. Medium Voltage Switchgear Cubicle
05437		2. Medium Voltage Switchgear Breaker
05687		3. Substation
05449		5. Motor Control Center
	315.I.D	Diesel Generator Set
05211		Diesel Generator
	315.I.E	DC System
05049		1. Batteries
05105		2. Charger

UOP #		Unit of Property Description
05202		5. DC Switches, Breakers, and Distribution Panels
	315.I.F	Miscellaneous
05101		2. Cathodic Protection System
05317		4. Grounding System
05309		5. Generator Output Metering System
05666		6. Station Use Metering System
05741		7. Uninterruptible Power Supply System
	316.I.A	Portable Station Equipment
05004		1. Air Compressor
05373		4. Instrument or Measuring Device
	316.I.B	Station Support System
05194		3. Crane or Hoist
05238		6. Elevator Motor
05237		7. Elevator Car
05266		8. Fire Detection System
05274		10. Fire Protection System Diesel
05271		11. Fire Protection Piping
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05348		16. HVC Chiller
05349		17. HVAC Control System
05350		18. HVAC Cooler
05351		19. HVAC Ductwork
05395		20. Lighting System
05394		21. Lighting Fixtures
05686		28. Structure
05082		29. Building Substructure
	342.II.A	Pipeline Equipment
TBA		1. Tap Site
TBA		2. Cathodic Protection System
TBA		3. Main Pipeline (each 1 mile segment) (map required)
TBA		4. Main Gas Blocking Valves
	342.II.B	Compressing Station
TBA		1. Compressor
TBA		2. Compressor Motor
TBA		3. Compressor Skid
TBA		4. Switchgear > 2300V

UOP #		Unit of Property Description
TBA		5. 480V Motor Control Center
TBA		6. Control Panel
	342.II.C	Reducing Station
TBA		1. Filter/Separator
TBA		2. Gas Heater
TBA		3. Control Panel
	343.I.A	Gas Turbine Block
TBA		1. Housing (each)
TBA		2. Combined Compressor-Turbine Shaft (each)
TBA		3. Bearings and Seals (all per unit)
TBA		4. Piping and Valves (all per unit)
TBA		5. Cable and Conduit (all per unit)
TBA		6. Foundation (each)
TBA		7. Compressor Blades (each rotor)
TBA		8. Rotor (each)
TBA		9. Compressor Vanes
TBA		10. Turbine Vanes
TBA		11. Turbine Blades
TBA		12. Hot Gas Casing
	343.I.B	Combustor
TBA		1. Liner (each)
TBA		2. Burners (all per unit)
TBA		3. Ignitors (all per unit)
TBA		4. Piping and Valves (all per unit)
TBA		5. Cable and Conduit
TBA		6. Shell
TBA		7. Nozzle
	343.I.C	Inlet Air Filtration System
TBA		1. Intake Silencer Assembly
TBA		2. Dehumidifier
TBA		3. Air Intake Duct
TBA		4. Cable and Conduit
TBA		5. Evaporative Cooler
	343.I.E	Starting System
TBA		1. Transformer
TBA		2. Frequency Converter
TBA		3. Rectifier

UOP #		Unit of Property Description
TBA		4. Controls
TBA		5. Foundation
TBA		6. Batteries and Racks
	343.I.F	Lube Oil System
TBA		1. Lube and Power Oil Pumps and Motors
TBA		2. Storage Tank
	343.I.H	Fire Protection
TBA		1. Fire Control Unit
TBA		2. CO2 Equipment
	343.I.I	Exhaust
TBA		1. Diffuser
	343.I.J	Turbine Control Panel
TBA		1. Local Control Panel
TBA		2. Remote Control Panel
	343.I.K	Miscellaneous Equipment
TBA		1. Insulation
TBA		2. Inlet Guide Vanes
TBA		4. Compressor Wash
TBA		5. Acoustic Enclosure
TBA		6. Environmental Monitoring System
	344.I.A	TEWAC Generator
TBA		1. Rotor
TBA		2. Stator
TBA		3. Foundation
TBA		4. Generator Instrument Panel
TBA		5. Cable and Conduit
TBA		6. Bearing (each)
	344.I.B	Surge Protection
TBA		2. Surge Arresters
TBA		3. Potential or Current Transformers
	344.I.C	Miscellaneous
TBA		1. Excitation System
TBA		2. Air-To-Water Coolers
TBA		3. Generator Breaker
	345.I.A	Isolated Phase Buswork
TBA		1. Bus Duct
TBA		2. Bus Cooling System

UOP #		Unit of Property Description
TBA		3. Neutral Grounding Transformer
TBA		4. Potential/Current Transformer (each per circuit)
TBA		5. Isolated Phase Bus (All)
	345.I.B	Power Transformers
TBA		1. Auxiliary Transformer
TBA		2. Plant Auxiliary Buswork
TBA		3. Start-Up Transformer
TBA		4. Station Operating Transformer (each)
	345.I.C	Switchgear
TBA		1. Medium Voltage Switchgear (2.3kV to 13kV)
TBA		2. Load Center or Units
TBA		3. Motor Control Center
	345.I.D	DC System
TBA		1. Batteries
TBA		2. Charger (excluding rectifier)
TBA		3. Charger Rectifier
TBA		4. Motor Generator Set
TBA		5. DC Switches, Breakers and Distribution Panels
	345.I.E	Miscellaneous
TBA		2. Barrier or Fire Wall (complete section, independent of structure, including foundation)
TBA		3. Cathodic Protection System (each independent system)
TBA		4. Fire Protection System (each system)
TBA		5. Grounding System (each independent installation)
TBA		6. Generator Output Metering
TBA		7. Station Use Metering
TBA		8. Motor Generator Set (MG Set) (complete)
TBA		9. Uninterruptible Power Supply (UPS) System