Section 6.19.9.2.2 Formula Rate Template

Central Hudson Gas and Electric Corporation

Transmission Formula Rate

Schedule 19 Projects

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Index

Workpaper Tab

Description

A

Appendix A

Annual Transmission Revenue Requirement for Schedule 19 Projects

1

RB Items

Average Balances for Most Rate Base Items

Current Year Average Accumulated Deferred Income Taxes

Prior Year Accumulated Deferred Income Taxes

Proration of Projected Accumulated Deferred Income Taxes

Proration of Actual Accumulated Deferred Income Taxes

Excess Accumulated Deferred Income Tax Rate Base and Amortization

Permanent Book/Tax Differences

2a

2b

2c

2d

3

ADIT-Current Year

ADIT-Prior Year

ADIT Proration Projected

ADIT Proration Actual

EADIT

4

IT Permanent Differences

Project Return

5

Return Requirement by Project

6

Project Cost Of Capital

Annual True-up Adjustment

Schedule 19 Projects Cost of Capital

7

Annual True-up Adjustment

Depreciation Rates Approved by the Commission and Used to Determine

Schedule 19 Projects Depreciation and Amortization Expense

8

9

Depreciation Rates

Corrections

Prior Period Corrections



Formula Rate - Non-Levelized

Transmission Formula Rate Template

Utilizing FERC Form 1 Data

Projected ATRR or Actual ATRR for the 12 Mon

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Thirteen Monthly Balances

Composite Depreciation Rates

(1)

(2)

(3)

(4)

(5)

Line

Company Total

(where

applicable)

Form No. 1 or Transmission

Formula Rate Reference

Schedule 19

Projects

No. RATE BASE (Note A):

Allocator (Note K)

GROSS PLANT IN SERVICE

1

Production

Workpaper 1, Line 14, Col. (c)

Workpaper 1, Line 14, Col. (d) or Col.

(m)

Workpaper 1, Line 14, Col. (e)

Workpaper 1, Line 14, Col. (f)

Workpaper 1, Line 14, Col. (b)

Workpaper 1, Line 14, Col. (g)

0

NA

0

2

3

4

5

6

7

8

Transmission

Distribution

Electric General

Electric Intangible

Common

TOTAL GROSS PLANT

Without Common - For Gross Plant Allocator Calculation Only

0

0

0

0

0

0

0

DA

NA

0

0

S19 W/S

S19 W/S

CP\*S19 W/S

GP=

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

(Sum of Lines 1 through 6)

GPE=

ACCUMULATED DEPRECIATION

Production

9

Workpaper 1, Line 28, Col. (c)

Workpaper 1, Line 28, Col. (d) or Col.

(m)

Workpaper 1, Line 28, Col. (e)

Workpaper 1, Line 28, Col. (f)

Workpaper 1, Line 28, Col. (b)

Workpaper 1, Line 28, Col. (g)

-

NA

0

10

11

12

13

14

Transmission

Distribution

Electric General

Electric Intangible

Common

-

-

-

-

-

-

DA

NA

-

0

S19 W/S

S19 W/S

CP\*S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

15 TOTAL ACCUM. DEPRECIATION

(Sum of Lines 9 through 14)

NET PLANT IN SERVICE

16

17

18

19

20

21

Production

Transmission

Distribution

General

Intangible

Common

(Line 1 + Line 9)

(Line 2 + Line 10)

(Line 3 + Line 11)

(Line 4 + Line 12)

(Line 5 + Line 13)

0

0

0

0

0

0

0

0

0

0

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

(Line 6 + Line 14)

22 TOTAL NET PLANT

(Sum of Lines 16 through 21)

ACCUMULATED DEFERRED INCOME TAXES (Note B)

23

24

Accumulated Deferred Income Taxes

Excess Accumulated Deferred Income Taxes

Workpaper 2a, Line 11, Col. (g)

3-EDIT

NA

NA

#DIV/0!

0

25 TOTAL ACCUMULATED DEFERRED INCOME TAXES

26 LAND HELD FOR FUTURE USE

(Line 23 + Line 24)

#DIV/0!

0

Workpaper 1, Line 42, Col. (b) or (c)

0

DA

OTHER RATE BASE ITEMS

27

28

29

30

31

Cash Working Capital

(Line 47 times 45/360)

NA

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Materials & Supplies - Transmission

Materials and Supplies - Assigned to Construction

Prepayments

Workpaper 1, Line 42, Col. (d)

Workpaper 1, Line 42, Col. (e)

Workpaper 1, Line 42, Col. (f)

Workpaper 1, Line 42, Col. (g)

(Sum of Lines 27 through 31)

0

0

0

S19P

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

CP\*GPE

CP\*GPE

CP\*S19 W/S

Unfunded Liabilities

-

32 TOTAL OTHER RATE BASE ITEMS

0

33 RATE BASE

(Line 22 + Line 25 + Line 26 + Line 32)

#DIV/0!



Formula Rate - Non-Levelized

Rate Formula Template

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Utilizing FERC Form 1 Data

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

(1)

(2)

(3)

(4)

(5)

Line

Company Total

(where

applicable)

Form No. 1 or Transmission

Formula Rate Reference

Schedule 19

Projects

No. ANNUAL TRANSMISSION REVENUE REQUIREMENT

Allocator (Note K)

OPERATIONS AND MAINTENANCE EXPENSES (Note M)

34

35

36

37

Transmission - Direct Assign

Transmission - Allocate

Less: EPRI Dues in Account 566

Subtotal - Transmission to Allocate

320-323.112.b fn

320-323.112.b

352-353

Line 35 - Line 36

320-323.197.b

352-353

NA

DA

0

0

0

0

0

0

S19P

#DIV/0!

#DIV/0!

38 Electric A&G

39

Less: EPRI Dues in A&G

40

41

42

Less: Regulatory Commission Expenses

Less: Property Insurance

Less: Account 930.2 Items

320-323.189.b

320-323.185.b

Note L

0

0

0

Line 38 - Line 39 - Line 40 - Line 41 -

43

44

Adjusted Electric A&G

Plus: Transmission Related Regulatory Expenses

Plus: Direct Assigned Regulatory Commission Expenses

Line 42

350-351 fn

0

0

S19 W/S

S19P

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

45 (Note 3)

350-351 fn

Line 41

Sum of Lines 34 through 46

NA

NA

DA

GPE

0

0

46

Plus: Property Insurance

0

#DIV/0!

#DIV/0!

#DIV/0!

47 TOTAL O&M

DEPRECIATION AND AMORTIZATION EXPENSE

Transmission

Electric General

48

49

50

336.7.f, fn

336.10 f

336.11.f

0

0

0

0

DA

S19 W/S

S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Common Electric (includes Intangible)

51 TOTAL DEPRECIATION

Sum of Lines 48 through 50

TAXES OTHER THAN INCOME TAXES (TOTAL

COMPANY)

LABOR RELATED

52

53

54

55

56

57

Payroll (Note D)

PLANT RELATED

Real Estate

262-263, 17.l + 30.l

0

S19 W/S

#DIV/0!

#DIV/0!

#DIV/0!

262-263, 14.l

262-263, 24.l

0

0

CP\*GPE

CP\*GPE

Note N

#DIV/0!

#DIV/0!

Franchise Tax

Gross Receipts Tax

Other

#DIV/0!

0

0

262-263

Sum of Lines 52 and 54 through 57

0

0

58 TOTAL OTHER TAXES

#DIV/0!

INCOME TAXES (Note F)

T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 - SIT

59 Composite Tax Rate = T

60 Gross-up Factor

61 Income Tax Factor

\* FIT \* p)}=

1 / (1 - T)

T/(1-T)

0.0000%

0.0000

0.0000

62 Amortization of Investment Tax Credit (enter negative)

Amortization of Excess Deferred Income Taxes (enter

63 negative)

64 Tax Effect of Permanent Differences

65 Income Tax Calculation

266-267, fn

NA

DA

0

0

Workpaper 3

Workpaper 4, Line 2 Col. (e)

(Line 71 \* Line 61)

NA

NA

NA

NA

NA

NA

NA

DA

DA

Calc

Calc

Calc

Calc

-

#DIV/0!

66 ITC adjustment

(Line 62 \* Line 60)

(Line 63 \* Line 60)

(Line 64 \* Line 60)

0

0

0

67 Amortization of Excess Deferred Income Tax Adjustment

68 Permanent Differences Tax Adjustment

69 TOTAL INCOME TAXES

Sum of Lines 65 through 68

#DIV/0!

RETURN (Note H)

70

71

Debt

Workpaper 5, Line 12, Col. (i)

Workpaper 5, Line 12, Col. (f)

Sum of Lines 70 through 71

NA

NA

NA

Calc

Calc

#DIV/0!

#DIV/0!

#DIV/0!

Common Equity and Preferred Stock

72 TOTAL RETURN

ANNUAL TRANSMISSION REVENUE REQUIREMENT

73 BEFORE REVENUE CREDITS

(Line 47 + Line 51 + Line 58 + Line 69 +

Line 72)

NA

NA

#DIV/0!

#DIV/0!

74 REVENUE CREDITS

(Line 99)

-

ANNUAL TRANSMISSION REVENUE REQUIREMENT

75 (ATRR)

(Line 73 + Line 74)

NA

NA

NA

NA

76 CORRECTIONS

Workpaper 9, Line 11, Col. (b)

Workpaper 7, Line

0

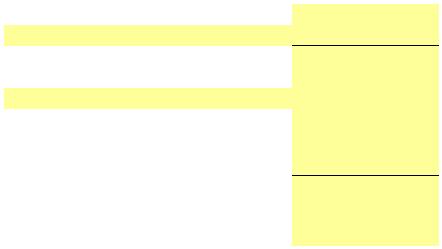
0

77 ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)

78 ATRR PLUS ATU AND CORRECTIONS (Note O)

Sum of Lines 75 through 77

#DIV/0!



Formula Rate - Non-Levelized

Rate Formula Template

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Utilizing FERC Form 1 Data

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

79 Total Electric Plant

80 Total Transmission Plant

(Line 93)

(Line 2)

0

0

81 Schedule 19 Projects

(Line 2)

0

82 Schedule 19 Projects Plant Allocator

83 Transmission Plant Allocator

(Line 81 / Line 80)

(Line 80 / Line 79)

#DIV/0! S19P

#DIV/0!

TP

ELECTRIC WAGE AND SALARY ALLOCATOR

84

85

86

87

88

Production

Transmission

Distribution

Other (Non-A&G)

Total

354-355.20.b

354-355.21.b

354-355.23.b

0

0

0

0

0

354-355.24,25,26.b

Sum of Lines 84 through 87

(Line 85 / Line 88)

89 Transmission Wage and Salary Allocator

#DIV/0!

T W/S

Schedule 19 Projects Wages and Salaries (transmission

90 wages and salary times S19P)

91 Schedule 19 Projects Wage and Salary Allocator

Schedule 19 Projects Transmission Wage and Salary

92 Allocator

(Line 85 \* Line 82)

(Line 90 / Line 88)

#DIV/0!

#DIV/0!

S19 W/S

(Line 90 / Line 85)

#DIV/0!

S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR (CE)

Electric

Gas

% Electric

#DIV/0!

93

94

200-201.3.c+6.c

200-201.3.d+6.d

0

0

CP=

(Line 93 / Line 96)

95 Other

NA

0

0

96

Total

Sum of Lines 93 through 95

REVENUE CREDITS

97 Account 454, Rent from Electric Property (Note I)

300-301, fn

300-301, fn

-

Account 456, Other Electric Revenue (Note J)

98

-

-

99 Total Revenue Credits

General Note: References to pages in this transmission formula rate rate are indicated as: (page#, line#, col.#)

References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Notes

A

All amounts shown are based on 13 month averages which monthly numbers are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28, which is based upon one-eighth O&M, and

Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages or prorated amounts).

B

C

The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.

D

E

F

Includes only FICA and unemployment taxes.

Any transmission regulatory expenses allocated to Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.

Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If

the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize

amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax

Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required:

FIT =

SIT=

p =

0.00%

0.00% (State Income Tax Rate or Composite SIT)

0.00% (percent of federal income tax deductible for state purposes)

G

H

Include ATU for Year N with Projected ATRR for Year N+2

Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the

ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I

J

K

Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.

Includes revenue related to Schedule 19 Projects only.

The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= direct assignment (the item is direct assigned to Schedule 19 Projects)

GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)

GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)

S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)

S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)

Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and

S19 W/ST salaries)

NA= not applicable (the item is not applicable to Schedule 19 Projects)

TPE= transmission plant allocator (transmission plant as % of electric

T W/S= transmission wages and salaries as % of electric wages and salaries

L

M

N

Central Hudson will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to the provision of transmission services.

Central Hudson either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

In accordance with the NYISO OATT, Section 14.1.5.1, the gross receipts tax included in the ATRR for Schedule 19 Projects is as follows:

Gross receipt tax rate

Revenue requirement

0.00000%

-

Gross Receipts Tax

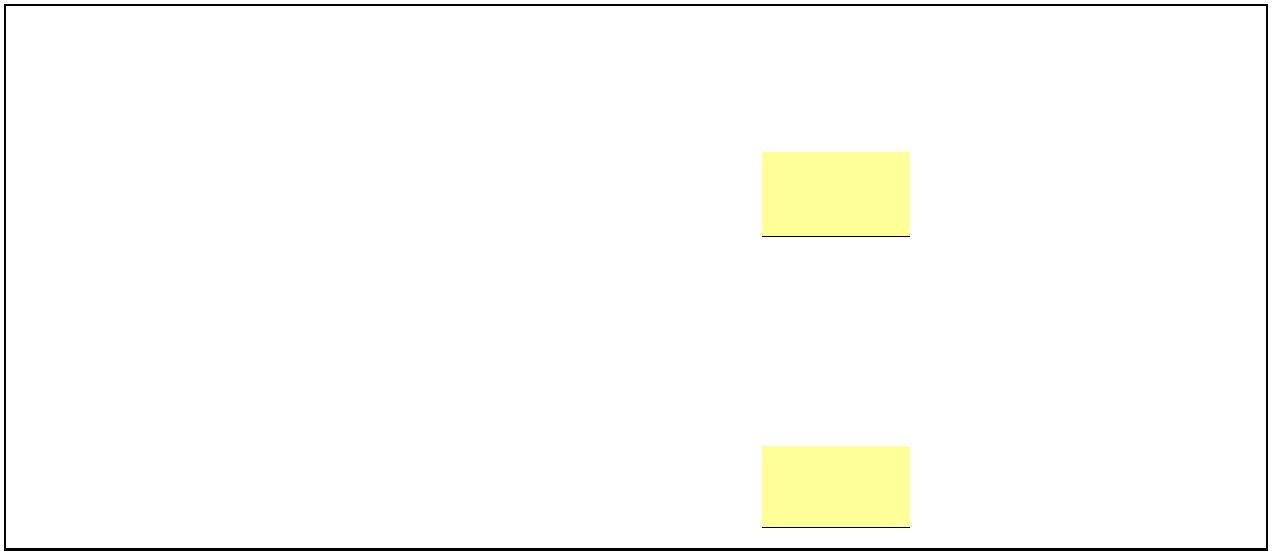
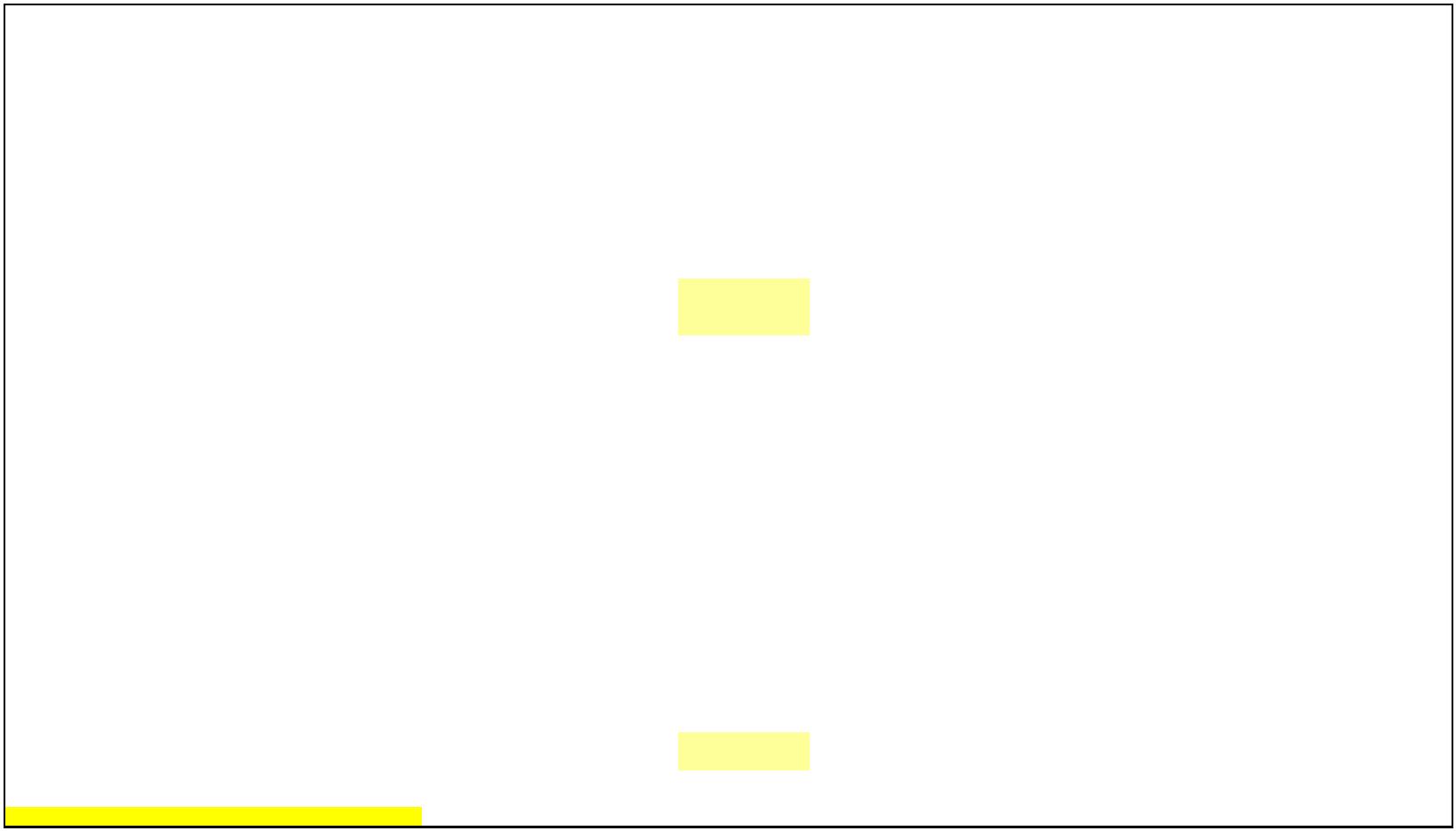
-

O

P

Schedule 19 Projects are not eligible for any ROE incentive adders.

For future use.



Central Hudson Gas and Electric Corporation

Workpaper 1: Average Balances for Most Rate Base Items

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Gross Operating Property

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

Schedule 19 Projects

Month

Electric Intangible

204-207, line 5 fn

5

Production

204-207, line 46 fn

1

Transmission

Distribution

204-207, Line 75 fn

3

Electric General

204-207, l. 99 fn

4

Common

356 fn

6

Project 1

Project 2

Project 3

Project 4

Total

Sum of Columns (h)

through (l)

2

FF1 Reference

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

204-207, line 58 fn

Appendix A line #

December '20

January '21

February

March

2

2

2

2

2

2

1

2

3

4

5

6

7

8

9

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April

May

June

July

August

10 September

11 October

12 November

13 December '21

14

Average

0

0

0

0

0

0

0

0

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Month

Electric Intangible

Production

Transmission

Distribution

Electric General

Common

Project 1

Project 2

Project 3

Project 4

Total

Sum of Columns (h)

through (l)

FF1 Reference

200-201 l. 18

219, lines. 20-24 fn

219, line 25 fn

219, line 26 fn

219, line 28 fn

356 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

219, line 25 fn

Appendix A line #

13

9

10

11

12

14

10

10

10

10

10

10

15 December '20

16 January '21

17 February

18 March

19 April

20 May

21 June

22 July

23 August

24 September

25 October

26 November

27 December '21

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28

Average

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Miscellaneous Rate Base Items

Unfunded Liabilities

Materials and Supplies -

Assigned to Construction

(Electric, Gas and Steam)

Transmission Land Held

for Future Use

Schedule 19 Projects -

Land Held for Future Use

Materials & Supplies -

Transmission

Prepayments

Accumulated Provision for

Injuries and Damages

112-113, line 28 fn

Month

FF1 Reference

Appendix A line #

214, line TBD fn

214, line TBD

26

227, Line 8 fn

28

227, line 5 fn

29

110-111, line 57 fn

26

30

29 December '20

30 January '21

31 February

32 March

33 April

34 May

-

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35 June

36 July

37 August

38 September

39 October

40 November

41 December '21

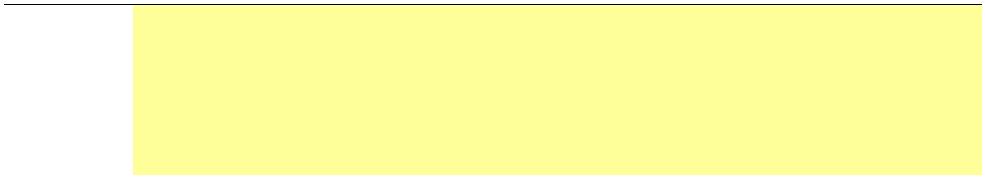
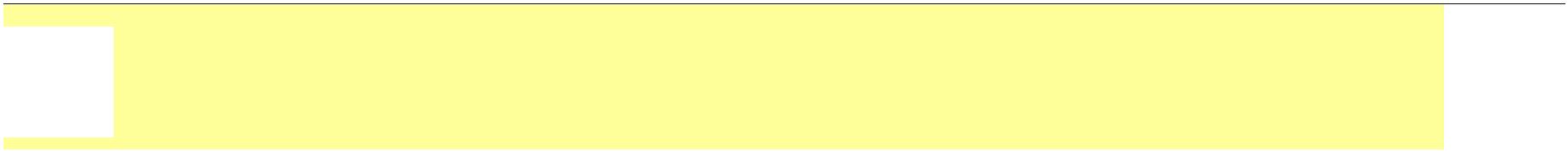
42 Average

0

0

0

0



Central Hudson Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Related

Related

Current Year

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 19 Projects W/S Allocator

GP Allocator

End of Year ADIT

1

2

3

4

5

6

7

8

9

0

0

0

0

0

0

0

0

0

(Line 24)

(Line 30)

(Line 38)

(Line 1 + Line 2 + Line 3)

Appendix A

#DIV/0!

#DIV/0!

0

#DIV/0!

#DIV/0!

#DIV/0!

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Appendix A

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(Line 4 \* Line 5 or Line 6)

Workpaper 2b, Line 7

(Average of Line 7 + Line 8)

End of Previous Year ADIT

Average Beginning and End of Year

Prorated ADIT

#DIV/0!

10

11

From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)

Total ADIT

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

12

13

14

15

16

17

18

19

20

21

22

23

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24 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a)

ADIT- 282 - Includes Only Items Applicable to

Schedule 19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Total

Plant

Labor

Excluded

Related

Related

Related

Justification

25 Accelerated Depreciation - Prorated

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Workpaper 2c, Line 14, Col. (r)

26

27

28

29

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30 Total

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Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Total

Plant

Labor

Excluded

Justification

31

32

33

34

35

36

37

0

0

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0

0

0

0

0

0

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38 Total

0

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Instructions for Account 283:

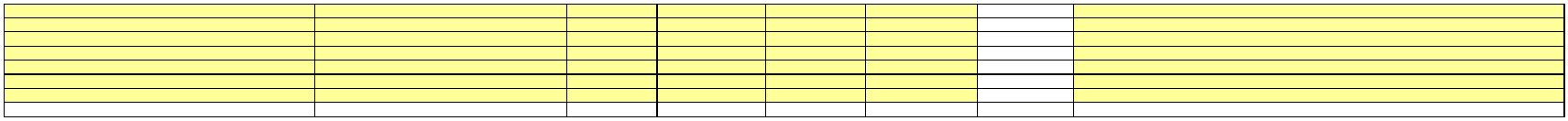
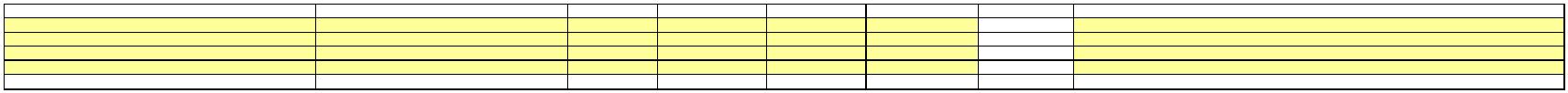
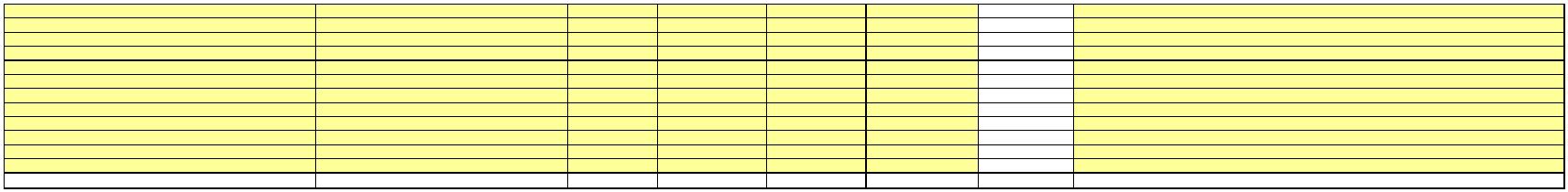
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Central Hudson Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Plant

Labor

Total

ADIT

Nonprorated Items

Prior Year

Related

Related

1

2

3

4

5

6

7

ADIT-190

ADIT-282

ADIT-283

Subtotal

Schedule 19 Projects W/S Allocator

GP Allocator

0

0

0

0

0

0

0

0

0

(Line 20)

(Line 26)

(Line 34)

(Line 1 + Line 2 + Line 3)

Appendix A

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Appendix A

(Line 4 \* Line 5 or Line 6)

Prior Year ADIT

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In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a)

ADIT-190 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Total

Excluded

Justification

8

9

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16

17

18

19

20 Total

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

ADIT- 282 - Includes Only Items Applicable to Schedule

19 Projects

Schedule 19

Projects

Related

Plant

Related

Labor

Related

Excluded

Justification

21 Depreciation - Liberalized Depreciation - Prorated

22

23

24

25

26 Total

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Workpaper 2d, Line 13, Col. (n)

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Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

(a)

ADIT-283 - Includes Only Items Applicable to Schedule

19 Projects

(b)

(c)

(d)

(e)

(f)

(g)

(h)

Schedule 19

Projects

Related

Total

Plant

Related

Labor

Related

Excluded

Justification

27

28

29

30

31

32

33

0

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34 Total

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Instructions for Account 283:

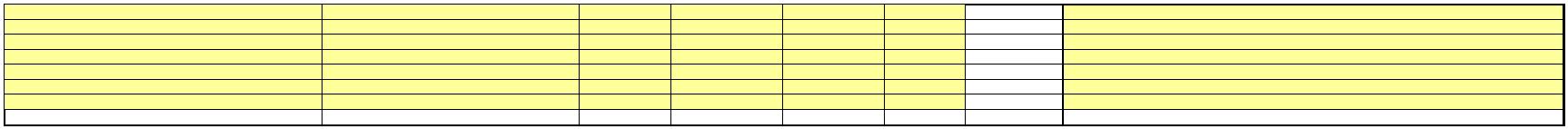
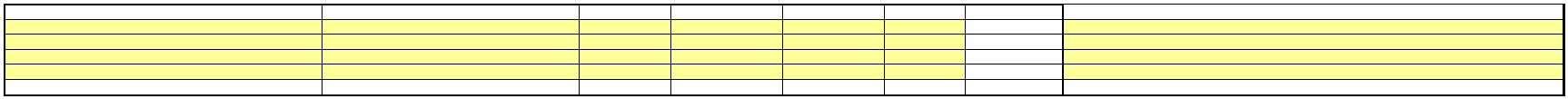
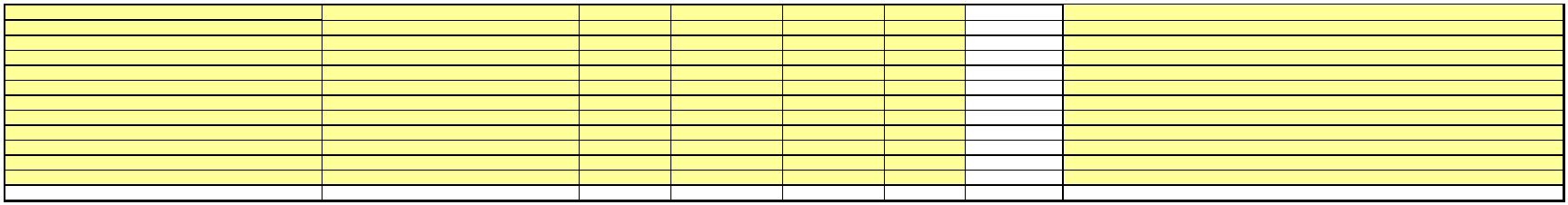
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



Central Hudson Gas and Electric Corporation

Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Debit amounts are shown as positive and credit amounts are shown as negative.

Rate Year =

Account 282 (Note A)

(a)

(b)

Year

(c)

(d)

(e)

(f)

for

(g)

Beginning

Balance/

(h)

(i)

(j)

(k)

(l)

Plant

Allocation (j)

\* (k)

(m)

(n)

(o)

(p)

Labor

(q)

Labor

Proration

(f) x (p)

(r)

Beginning Balance & Monthly Changes

Days in the Number of Days Total Days Weighting

Month

Schedule 19

Projects

Transmission Plant Related Gross Plant

Proration

(f) x (h)

Plant Proration Labor Related W/S Allocator

(f) x (l)

Total Transmission

Prorated Amount (i)

+ (m) + (q)

Remaining in

Year After

Current Month

in the

Projected

Rate Year

Allocator

(Appendix A)

(General and (Appendix A) Allocation

Common)

Projection Monthly Amount/

(d)/(e)

(n) \* (o)

Ending Balance

December 31st balance of Prorated

1

2

3

4

5

6

7

8

9

10

11

12

13

14

ADIT (Note B)

January

February

March

April

May

June

July

August

September

October

November

December

Prorated Balance

2020

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

2021

100.00%

91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

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365

307

276

246

215

185

154

123

93

62

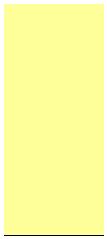
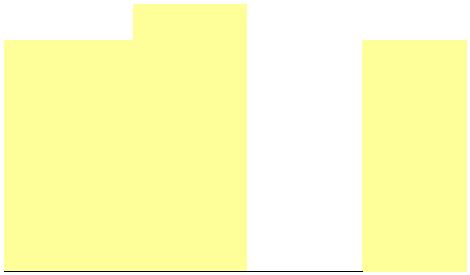
32

1

0.27%

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Note B: From Worksheet 2d-Prior Year ADIT Proration Actual



Central Hudson Gas and Electric Corporation

Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Year =

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

Days in Period

Projection - Proration of Projected Deferred Tax

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity

Activity

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

Difference between Actual activity (Col I)

projected and when projected activity

(m)

(n)

Preserve

proration when

Number of

Days

Remaining in Total Days in

Year After Projected Rate

Month's

Accrual of

Deferred

Taxes

Difference

between

projected

monthly and

actual monthly

actual monthly actual activity when is an increase while

Proration

Percentage

(c)/(d)

Projected

Monthly

Activity

Prorated

Amount

\* (f)

Prorated Projected

Actual Monthly

and projected

monthly activity

are either both

increases or

decreases.

actual and

actual activity is a

Balance reflecting

Days in the

Month

Month

(e) Balance

Sum

Activity

(table

projected activity decrease OR projected proration or averaging (n)

Year (Line 14,

Col b)

of (g)

below, grand total)

are either both

increases or

decreases.

activity is a decrease

while actual activity is

an increase.

+ (k) +((l) + (m))/2

activity

(i) -

(f)

(See Note A)

(See Note A)

(See Note A)

1 December 31st balance

2 January

3 February

4 March

5 April

6 May

7 June

8 July

9 August

10 September

11 October

12 November

13 December

14 Total

0

0

0

0

0

0

0

0

0

0

0

0

0

0

31

335

365

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91.78%

84.11%

75.62%

67.40%

58.90%

50.68%

42.19%

33.70%

25.48%

16.99%

8.77%

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31

365

307

276

246

215

185

154

123

93

62

32

1

0.27%

Gross Plant

Allocator

Plant Related (Appendix A) Total (d) \* (e)

Labor Related

(General and W/S Allocator (Appendix

Schedule 19

Projects

Grand Total (b) +

(f) + (i)

Common)

A)

Total (g) \* (h)

Actual Monthly Activity

15 January

16 February

17 March

18 April

19 May

20 June

21 July

22 August

23 September

24 October

25 November

26 December

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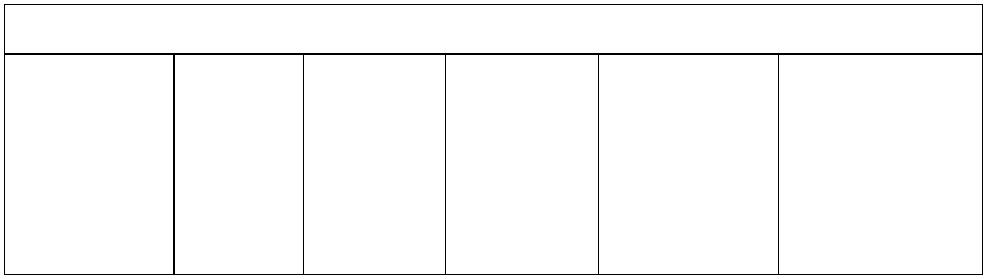
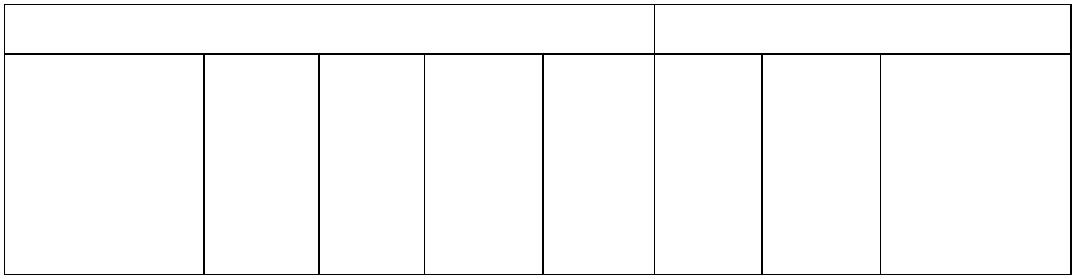
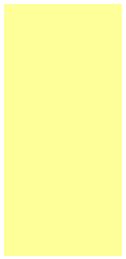
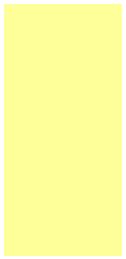
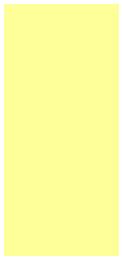
Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity

and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.

Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.



Central Hudson Gas and Electric Corporation

Workpaper 3: Excess Accumulated Deferred Income Taxes

Resulting from Income Tax Rate Changes (Note A)

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Debit amounts are shown as positive and credit amounts are shown as negative.

(a)

(b)

(c)

(d)

Deficient or

(e)

(f)

Adjusted

(g)

(h)

(i)

(j)

(k)

(l)

(m)

(n)

Protected (P)

Excess

Accumulated

Deferred Taxes

at December

31,

Deficient or

Excess

Accumulated

Deferred

Taxes

Column (d) +

Column (e)

Schedule 19

Projects

Allocation

Factors (Note

B)

Unprotected

Property (UP)

Unprotected

Other (UO) Amortization

(Note B) Year

ADIT Balances

After

Remeasurement

(Note C)

ADIT Balances

Prior to

Remeasurement

Allocated to

Schedule 19

Projects

Column (f) \*

Column (g)

Adjustments After

Remeasurement

Balance at

December 31

Column (h) -

Column (j)

Amortization

Year

Balance at

December 31

Column (k) -

Column (l)

Line Description

`

Column (b) \* Line Column (b) -

43 Column (c)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1

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Total FERC Account 190

FERC Account 282

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Depreciation - Liberalized Depreciation

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11 Total Account 282

FERC Account 283

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16

17 Total FERC Account 283

Subtotal Before Being Grossed up for

18 Income Taxes

19 Gross Up

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0

0

Total Deficient Accumulated Deferred

20 Income Taxes - Account 182.3

0

0

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0

0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21

22

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23 Total Account 190

FERC Account 282

24 Depreciation - Liberalized Depreciation

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28

29 Total Account 282

FERC Account 283

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31

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34

35 Total Account 283

Subtotal Before Being Grossed up for

36 Income Taxes

0

0

0

0

0

0

0

0

0

0

0

0

37 Gross Up

Total Excess Accumulated Deferred Income

38 Taxes - Account 254

0

0

0

0

0

0

0

0

0

0

39 Grand Total

40 Total Amortization

0

0

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes in the future. This sheet will be populated and replicated for any future change in federal, state or local income tax rates.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used)

Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41

42

43

New nominal rate

Prior nominal rate

Remeasurement Factor

1.0%

1.0%

100.0%

Note D:

Note E:

Note F:



**Central Hudson Gas and Electric Corporation**

**Workpaper 4: Permanent Book/Tax Differences**

**Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX**

Line #

**(a)**

**(b)**

**(c)**

**(d)**

**(e)**

**Tax Effect of**

**Permanent**

**Book/Tax**

**AFUDC Equity**

**Schedule 19**

**Projects**

**Other 2**

**Other 3**

**Total**

Line #

**Differences**

FF1 Reference

Amount

336-337

-

1

2

0

0

0

0

-

-

Income Tax Effect

-

Line 1 \*

Composite

Income Tax

Rate

Sum of

Columns (b), (c)

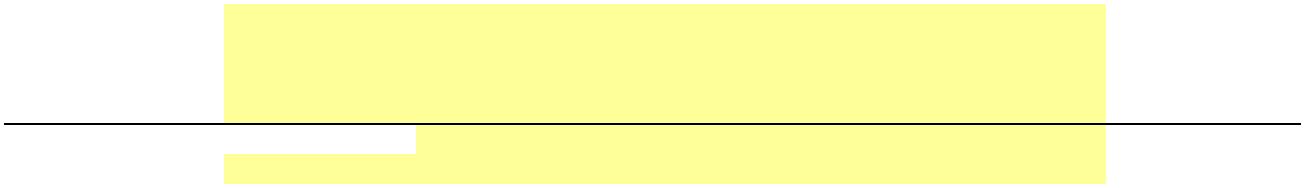
and (d)

Line 1 \* Composite

Income Tax Rate

Ref

Line 1 \* Composite Income Tax Rate



Central Hudson Gas and Electric Corporation

Workpaper 5: Project Return

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

(l)

(m)

13 Month Averages

Allocate Rate Base Items to Schedule 19 Projects

Accumulated

Net General

Plant - Using

Allocator

Net Intangible Plant

Net Common

Deferred Income

Taxes - Using

Allocator

(Excess)/Deficient

ADIT - Using

Allocator

Other Rate Base

Items - Using

Allocator

Gross Plant in

Service

Accumulated

Depreciation

Net Operating

Property

-

- Using Allocator Plant - - Using

Land Held for Future

Use - Using Allocator

Total Rate

Base

Line #

Allocator

Allocator

Sum of Col.

(f) through

Col. (l)

Workpaper 1,

Line 14

Workpaper 1,

Line 28

Reference

Calculated

Col. (b) + Col. (d)

-

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

Line 6 \* Col. (c)

#DIV/0!

1

2

3

Project Grouping 1

Project Grouping 2

Project Grouping 3

Project Grouping 4

-

-

-

-

#DIV/0!

-

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

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#DIV/0!

#DIV/0!

#DIV/0!

4

5

6

#DIV/0!

#DIV/0!

#DIV/0!

Total

Ref

-

-

-

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

0

-

#DIV/0!

Appendix A, Line

#DIV/0!

Appendix A, Line Appendix A, Line Appendix A, Line Appendix A, Line

19

20

21

23

Appendix A, Line 24 Appendix A, Line 26

32

Weighted Preferred

and Common Equity

Rate

Preferred and

Common Equity

Return

Weighted Debt

Rate

Rate Base

WACC

Return

Debt Return

Attachment 6,

Line 4, Line 8,

Line 12, or Line Col. (b) \* Col.

16

#DIV/0!

Attachment 6, Lines 2

+ 3, Lines 6 + 7, Lines

10 + 11 or Lines 14 +

15

Attachment 6,

Line 1, Line 5,

Reference

Project Grouping 1

Col. (m)

#DIV/0!

(c)

#DIV/0!

Col. (b) \* Col. (e)

#DIV/0!

Line 9 or Line 13 Col. (b) \* Col. (h)

7

8

0.00%

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Project Grouping 2

Project Grouping 3

Project Grouping 4

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

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#DIV/0!

0.00%

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0.00%

#DIV/0!

#DIV/0!

#DIV/0!

9

10

11

12

Total

#DIV/0!

#DIV/0!

#DIV/0!

#DIV/0!

Schedule 19 Projects Included in Each Project Group

Gross

Project Project

Name

Description

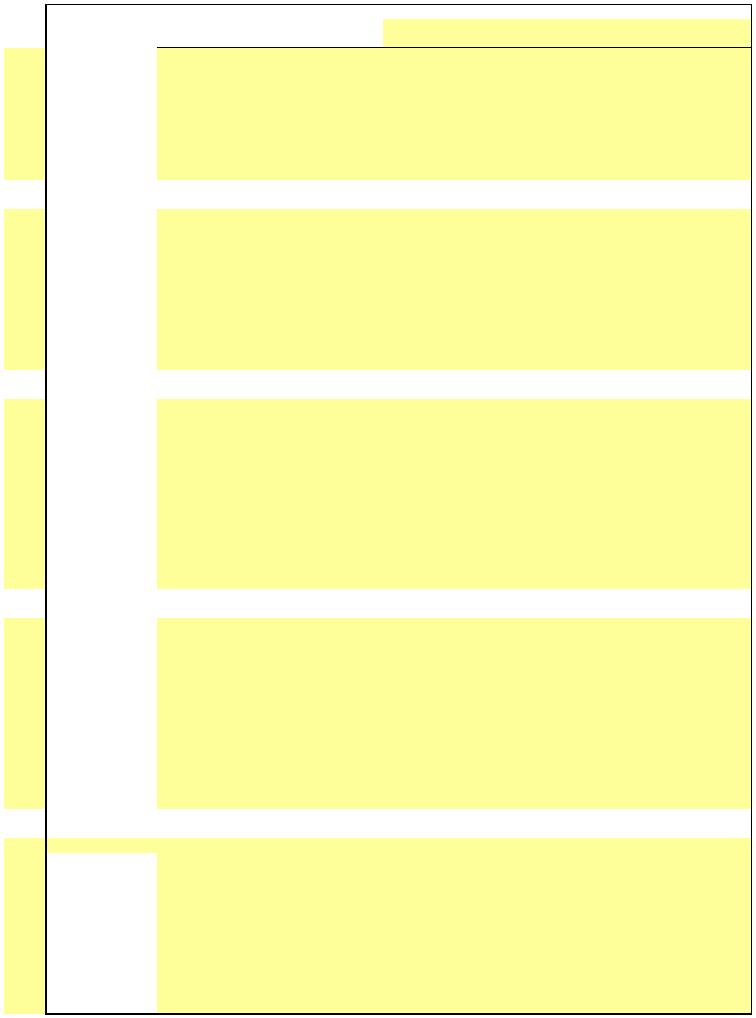
Investment

Project Grouping 1

Project Grouping 2

Project Grouping 3

Project Grouping 4



Central Hudson Gas and Electric Corporation

Workpaper 6: Project Cost of Capital

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a)

(b)

(c)

(Note A)

%s

(d)

(e)

(f)

(g)

(h)

(i)

(j)

(k)

Line #

Project 1

Long Term Debt

Preferred Stock

Common Stock

Capitalization

Cost Rates

#DIV/0!

0.000%

0.000%

(Line 33, Col. (b)

WACC

#DIV/0!

0.00%

0.00%

1

2

3

Line 30, Col. (i)

Line 30, Col. (b)

Line 30, Col. (d)

0

0.0%

0.0%

0.0%

ROE per New York State Public Service Commission, Case No.

ROE Ceiling

0.00%

10.60%

-

0

or Lines 1 or 2,

Col. (k))

4

Total Capitalization

0

0.0%

#DIV/0!

Project 2

Capitalization

%s

%s

%s

Cost Rates

#DIV/0!

0.000%

0.000%

(Line 33, Col. (b)

or Lines 5 or 6,

Col. (k))

WACC

#DIV/0!

0.00%

0.00%

5

6

7

Long Term Debt

Preferred Stock

Common Stock

Line 30, Col. (i)

Line 30, Col. (b)

Line 30, Col. (d)

0

0.0%

0.0%

0.0%

ROE per New York State Public Service Commission, Case No.

ROE Ceiling

0.00%

10.60%

-

0

8

Total Capitalization

0

0.0%

#DIV/0!

Project 3

Capitalization

Cost Rates

#DIV/0!

0.000%

0.000%

(Line 33, Col. (b)

or Lines 9 or 10,

Col. (k))

WACC

#DIV/0!

0.00%

0.00%

9

10

11

Long Term Debt

Preferred Stock

Common Stock

Line 30, Col. (i)

Line 30, Col. (b)

Line 30, Col. (d)

0

0.0%

0.0%

0.0%

ROE per New York State Public Service Commission, Case No.

ROE Ceiling

0.00%

10.60%

-

0

12

Total Capitalization

0

0.0%

#DIV/0!

Project 4

Capitalization

Cost Rates

#DIV/0!

0.000%

0.000%

(Line 33, Col. (b)

WACC

#DIV/0!

0.00%

0.00%

13

14

15

Long Term Debt

Preferred Stock

Common Stock

Line 30, Col. (i)

Line 30, Col. (b)

Line 30, Col. (d)

0

0.0%

0.0%

0.0%

ROE per New York State Public Service Commission, Case No.

ROE Ceiling

0.00%

10.60%

-

0

or Lines 13 or 14,

Col. (k))

16

Total Capitalization

0

0.0%

#DIV/0!

Common Equity

Less:

Accumulated

Other

Less: Preferred Comprehensive

Long-term Debt

Unamortized

Common Equity

for

Capitalization

Col. (a) - Col. (b)

- Col. (c)

Gains on

Reacquired

Debt

Unamortized Loss

on Reacquired

Debt

Unamortized

Debt Expense

Long-term Debt for

Capitalization

Col. (f) + Col. (g) - Col. (h) -

Total

Stock

Income

Total

Month

112-113, l.16, fn 112-113, l.3, fn

112-113, l.15, fn

112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn

(i)

17 December

18 January

19 February

20 March

21 April

22 May

-

-

-

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23 June

24 July

25 August

26 September

27 October

28 November

29 December

30 Average

(114-117c, sum

of lines 62, 63,

64, 65, 66)

31 Long Term Interest

32 Long-Term Debt

0

0

(Line 30, Col. (i))

(Line 31 / Line

32)

33 Long-term Debt Interest Rate

34 Preferred Dividends

35 Preferred Stock

#DIV/0!

118-119c, l.29

-

-

(Line 30, Col. (b))

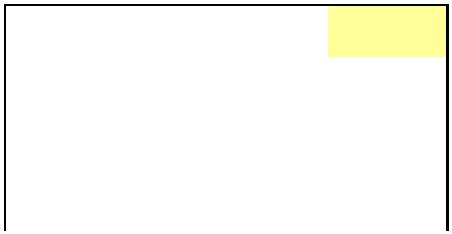
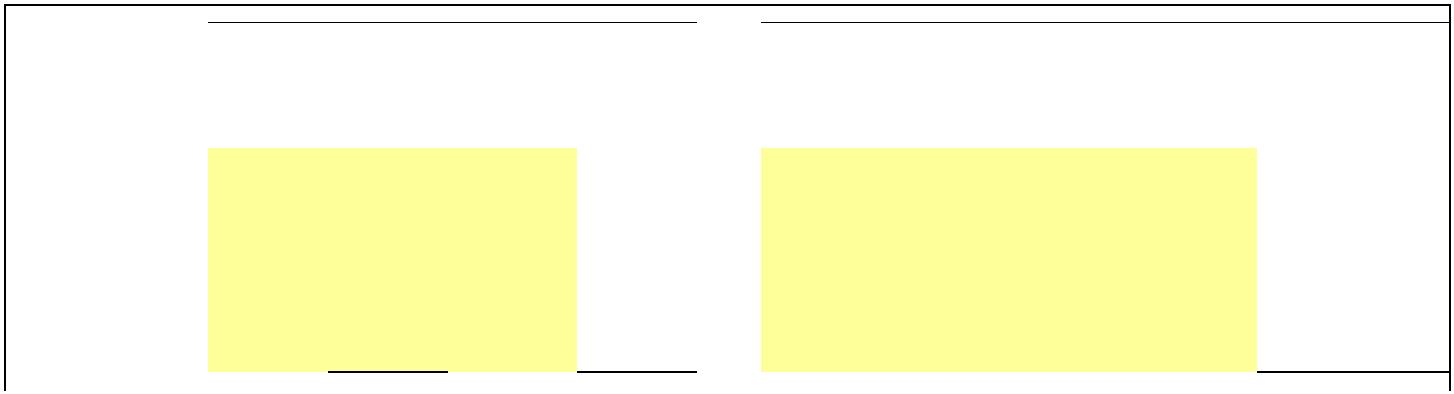
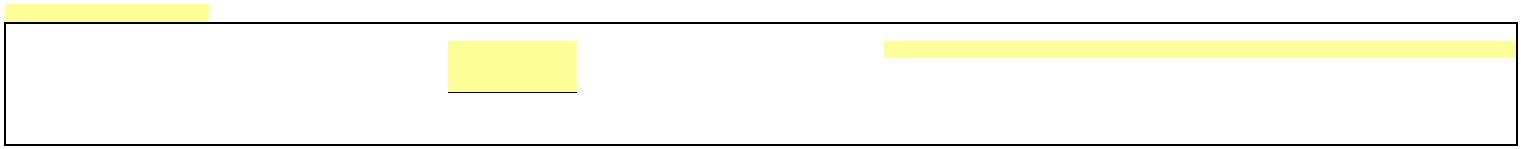
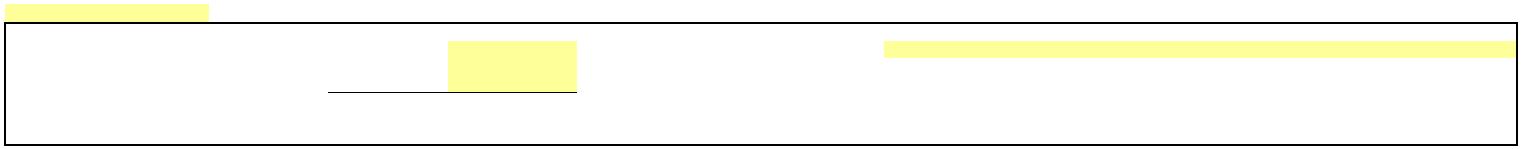
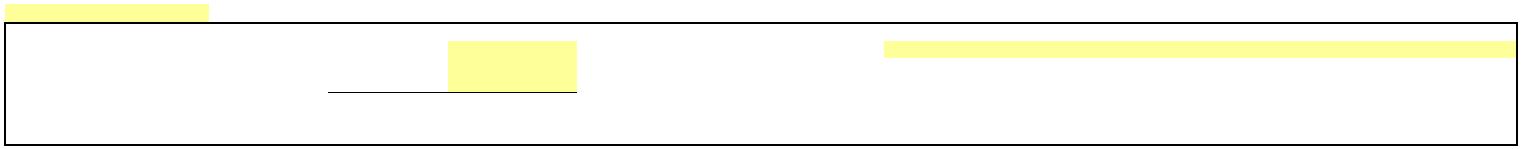
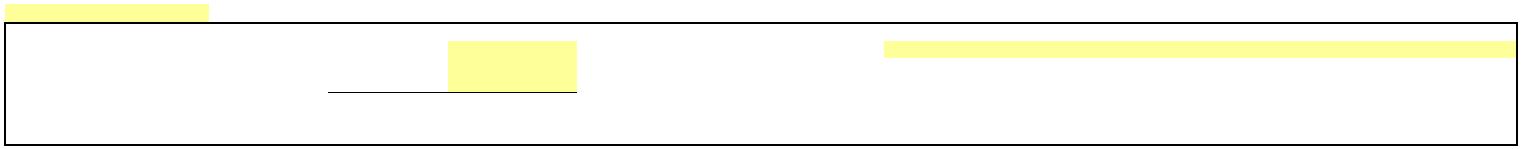
(Line 34 / Line

36 Preferred Stock Rate

35)

0

Note A: The common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure.



Central Hudson Gas and Electric Corporation

Workpaper 7: Annual True-up Adjustment

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Debit amounts are shown as positive and credit amounts are shown as negative.

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i)

In accordance with its formula rate protocols, Central Hudson shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its

books and records for that calendar year, consistent with FERC accounting policies.

(ii)

Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii)

Multiply the ATRR Before Interest by (1+i)^24 months

Where:

i =

Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months)

The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1

by the application of clearly identified and supported information. If the reconciliation

is provided through a worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this

transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the

worksheet and input to the main body of the Formula Rate.

Line

Estimated

Interest Rate

Actual Interest

Rate

Interest

Rate True

1

2

3

4

5

6

A

B

C

D

E

F

ATRR based on actual costs included for the previous calendar year

Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment

Difference (A-B)

Future Value Factor (1+i)^24

True-up Adjustment (C\*D)

Interest Rate True-up (Note 1)

0

0

0

0

1.0000

1.0000

0

0

0

0

Where:

i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Estimated

Actual

Monthly

Interest Rate

Monthly

Interest Rate

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

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0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

0.0000%

Month

July

August

September

10 October

11 November

12 December

13 January

14 February

15 March

16 April

Year

7

8

9

Year 1

Year 1

Year 1

Year 1

Year 1

Year 1

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 2

Year 3

Year 3

Year 3

Year 3

Year 3

Year 3

0.0000%

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0.0000%

17 May

18 June

19 July

20 August

21 September

22 October

23 November

24 December

25 January

26 February

27 March

28 April

29 May

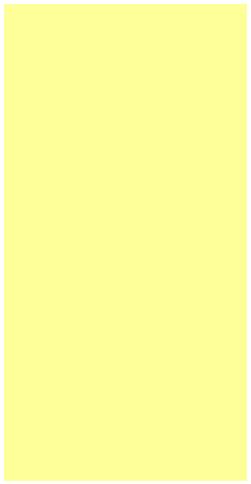
30 June

31 Average

0.00000%

0.00000%

Note 1: Use Workpaper 7-True-up Adjustment to determine ATU with actual interest rates and include interest rate true-up with a subsequent ATU adjustment.



Central Hudson Gas and Electric Corporation

Workpaper 8: Electric and Common Depreciation and Amortization Rates

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Rate (Annual)

(Note 1)

FERC Account Number

FERC Account

TRANSMISSION PLANT

303

350.1

352

353

354

355

356

356.3

357

358

390

Miscellaneous Intangible Plant

Land Rights

Structures and Improvements

Station Equipment

Towers and Fixtures

Poles and Fixtures

Overhead Conductor and Devices

Smart Wire Device

Underground Conduit

Underground Conductor and Devices

Structures and Improvements

2.86%

1.11%

1.44%

2.30%

1.63%

2.88%

1.93%

2.75%

2.44%

1.91%

3.25%

GENERAL PLANT AND COMMON

390

Structures & Improvements

3.10%

12.50%

8.33%

5.00%

5.00%

9.00%

2.86%

3.33%

2.86%

7.50%

5.00%

10.00%

3.30%

391-11

391-12

391-21

391.22

392

393

394

395

396

EDP Equipment – Systems and Mainframe

EDP Equipment – Systems Operation – SCADA

Data Handling Equipment

Office Furniture & Equipment

Transportation Equipment

Stores Equipment

Tools, Shop & Garage Equipment

Laboratory Equipment

Power Operated Equipment

397-10

397-20

398

Communications Equipment - Radio

Communication Equipment - Telephone

Miscellaneous Equipment

INTANGIBLE PLANT

Note 3

303

303

303

303

303

303

3 Yr

5 Yr

10 Year

15 year

Cloud Software

Fiber Optics

33.33%

20.00%

10.00%

6.67%

20.00%

5.00%

Transmission Facility Contributions in Aid of

Construction

303

Note 2

Note 1: These depreciation and amortization rates will not change absent the appropriate filing at and approval

by FERC.

Note 2: The Contribution in Aid of Construction (CIAC) made for the Hurley Substation Project is applied to

offset all transmission plant categories with the remaining balance in account 356.3 for the new Smart Wire

Devices for the purposes of calculating depreciation expense.

Note 3: Intangible Plant rates are not included in the JP. They are calculated straightline over the life of the

asset. Ex: 3yr = 33.3% per year, 5yr = 20% per year, 10 yr =10% per year and 15 yr = 6.67% per year. Also note

the additions of Cloud Software and Fiber Optics were added after the previous JP. Again these are calculated

straightline. Cloud software is 5yr = 20% per year and Fiber Optics is 20yr = 5% per year.



Central Hudson Gas and Electric Corporation

Workpaper 9: Prior Period Corrections

Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Debit amounts are shown as positive and credit amounts are shown as negative.

(a)

(b)

Calendar Year

Revenue

Line

Impact of

Revenue

No. Description

Source

Correction

Requirement

1

2

Filing Name and Date

Original Revenue Requirement

0

3

4

Description of Correction 1

Description of Correction 2

0

0

5

6

7

Total Corrections

(Line 3 + Line 4)

(Line 2 + Line 5)

(Line 5)

0

0

0

Corrected Revenue Requirement

Total Corrections

8

9

Average Monthly FERC Refund Rate

Number of Months of Interest

Note A

Note B

0.00%

0

10

(Line 7 \* Line 8 \*

Line 9)

Interest on Correction

0

0

11 Sum of Corrections Plus Interest

(Line 7 + Line 10)

Notes:

A

The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being

corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-

up Adjustment is computed.

B

C

The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is

computed.

Revised formula rate calculations will be provided to support any corrections.

