

## Attachment A

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  |
| 2a        | ADIT-Current Year         | Current Year Average Accumulated Deferred Income Taxes   |
| 2b        | ADIT-Prior Year           | Prior Year Accumulated Deferred Income Taxes   |
| 2c        | ADIT Proration Projected  | Proration of Projected Accumulated Deferred Income Taxes   |
| 2d        | ADIT Proration Actual     | Proration of Actual Accumulated Deferred Income Taxes  |
| 3         | EADIT                     | Excess Accumulated Deferred Income Tax Rate Base and Amortization  |
| 4         | IT Permanent Differences  | Permanent Book/Tax Differences   |
| 5         | Project Return            | Return Requirement by Project  |
| 6         | Project Cost Of Capital   | Schedule 19 Projects Cost of Capital   |
| 7         | Annual True-up Adjustment | Annual True-up Adjustment  |
| 8         | Depreciation Rates        | Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 Projects Depreciation and Amortization Expense |
| 9         | Corrections               | Prior Period Corrections   |

Central Hudson Gas and Electric Corporation  
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 ProjectsThirteen Monthly Balances  
Composite Depreciation Rates

| Line  | (1)   | (2)  | (3)                                    | (4)                | (5)                     |
|---|---|--|--|--------------------|-------------------------|
| No.   | RATE BASE (Note A):   | Form No. 1 or Transmission<br>Formula Rate Reference | Company Total<br>(where<br>applicable) | Allocator (Note K) | Schedule 19<br>Projects |
| <b>GROSS PLANT IN SERVICE</b>                     |   |  |  |                    |                         |
| 1   | Production  | Workpaper 1, Line 14, Col. (c)                       | 0                                      | NA                 | 0                       |
| 2   | Transmission  | Workpaper 1, Line 14, Col. (d) or Col. (m)           | 0                                      | DA                 | 0                       |
| 3   | Distribution  | Workpaper 1, Line 14, Col. (e)                       | 0                                      | NA                 | 0                       |
| 4   | Electric General  | Workpaper 1, Line 14, Col. (f)                       | 0                                      | S19 W/S #DIV/0!    | #DIV/0!                 |
| 5   | Electric Intangible   | Workpaper 1, Line 14, Col. (b)                       | 0                                      | S19 W/S #DIV/0!    | #DIV/0!                 |
| 6   | Common  | Workpaper 1, Line 14, Col. (g)                       | 0                                      | CP*S19 W/S #DIV/0! | #DIV/0!                 |
| 7   | TOTAL GROSS PLANT   | (Sum of Lines 1 through 6)                           | 0                                      | GP= #DIV/0!        | #DIV/0!                 |
| 8   | Without Common - For Gross Plant Allocator Calculation Only |  | 0                                      | GPE= #DIV/0!       | #DIV/0!                 |
| <b>ACCUMULATED DEPRECIATION</b>                   |   |  |  |                    |                         |
| 9   | Production  | Workpaper 1, Line 28, Col. (c)                       | -                                      | NA                 | 0                       |
| 10  | Transmission  | Workpaper 1, Line 28, Col. (d) or Col. (m)           | -                                      | DA                 | -                       |
| 11  | Distribution  | Workpaper 1, Line 28, Col. (e)                       | -                                      | NA                 | 0                       |
| 12  | Electric General  | Workpaper 1, Line 28, Col. (f)                       | -                                      | S19 W/S #DIV/0!    | #DIV/0!                 |
| 13  | Electric Intangible   | Workpaper 1, Line 28, Col. (b)                       | -                                      | S19 W/S #DIV/0!    | #DIV/0!                 |
| 14  | Common  | Workpaper 1, Line 28, Col. (g)                       | -                                      | CP*S19 W/S #DIV/0! | #DIV/0!                 |
| 15  | TOTAL ACCUM. DEPRECIATION                                   | (Sum of Lines 9 through 14)                          | -                                      |                    | #DIV/0!                 |
| <b>NET PLANT IN SERVICE</b>                       |   |  |  |                    |                         |
| 16  | Production  | (Line 1 + Line 9)                                    | 0                                      |                    | 0                       |
| 17  | Transmission  | (Line 2 + Line 10)                                   | 0                                      |                    | 0                       |
| 18  | Distribution  | (Line 3 + Line 11)                                   | 0                                      |                    | 0                       |
| 19  | General   | (Line 4 + Line 12)                                   | 0                                      |                    | #DIV/0!                 |
| 20  | Intangible  | (Line 5 + Line 13)                                   | 0                                      |                    | #DIV/0!                 |
| 21  | Common  | (Line 6 + Line 14)                                   | 0                                      |                    | #DIV/0!                 |
| 22  | TOTAL NET PLANT   | (Sum of Lines 16 through 21)                         | 0                                      |                    | #DIV/0!                 |
| <b>ACCUMULATED DEFERRED INCOME TAXES (Note B)</b> |   |  |  |                    |                         |
| 23  | Accumulated Deferred Income Taxes                           | Workpaper 2a, Line 11, Col. (g)                      | NA                                     |                    | #DIV/0!                 |
| 24  | Excess Accumulated Deferred Income Taxes                    | 3-EDIT   | NA                                     |                    | 0                       |
| 25  | TOTAL ACCUMULATED DEFERRED INCOME TAXES                     | (Line 23 + Line 24)                                  |  |                    | #DIV/0!                 |
| 26  | LAND HELD FOR FUTURE USE                                    | Workpaper 1, Line 42, Col. (b) or (c)                | 0                                      | DA                 | 0                       |
| <b>OTHER RATE BASE ITEMS</b>                      |   |  |  |                    |                         |
| 27  | Cash Working Capital  | (Line 47 times 45/360)                               | NA                                     |                    | #DIV/0!                 |
| 28  | Materials & Supplies - Transmission                         | Workpaper 1, Line 42, Col. (d)                       | 0                                      | S19P #DIV/0!       | #DIV/0!                 |
| 29  | Materials and Supplies - Assigned to Construction           | Workpaper 1, Line 42, Col. (e)                       | 0                                      | CP*GPE #DIV/0!     | #DIV/0!                 |
| 30  | Prepayments   | Workpaper 1, Line 42, Col. (f)                       | 0                                      | CP*GPE #DIV/0!     | #DIV/0!                 |
| 31  | Unfunded Liabilities  | Workpaper 1, Line 42, Col. (g)                       | -                                      | CP*S19 W/S #DIV/0! | #DIV/0!                 |
| 32  | TOTAL OTHER RATE BASE ITEMS                                 | (Sum of Lines 27 through 31)                         | 0                                      |                    | #DIV/0!                 |
| 33  | <b>RATE BASE</b>  | (Line 22 + Line 25 + Line 26 + Line 32)              |  |                    | #DIV/0!                 |

**Central Hudson Gas and Electric Corporation**  
**Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects**

| Line   | (1)   | (2)   | (3)                                    | (4)                | (5)                     |
|--|---|---|--|--------------------|-------------------------|
| No.  | ANNUAL TRANSMISSION REVENUE REQUIREMENT                       | Form No. 1 or Transmission<br>Formula Rate Reference                                    | Company Total<br>(where<br>applicable) | Allocator (Note K) | Schedule 19<br>Projects |
| OPERATIONS AND MAINTENANCE EXPENSES (Note M)                   |   |   |  |                    |                         |
| 34   | Transmission - Direct Assign                                  | 320-323.112.b fn  | NA                                     | DA                 | 0                       |
| 35   | Transmission - Allocate                                       | 320-323.112.b   | 0                                      |                    |                         |
| 36   | Less: EPRI Dues in Account 566                                | 352-353   | 0                                      |                    |                         |
| 37   | Subtotal - Transmission to Allocate                           | Line 35 - Line 36   | 0                                      | S19P               | #DIV/0!                 |
| 38   | Electric A&G  | 320-323.197.b   | 0                                      |                    |                         |
| 39   | Less: EPRI Dues in A&G  | 352-353   | 0                                      |                    |                         |
| 40   | Less: Regulatory Commission Expenses                          | 320-323.189.b   | 0                                      |                    |                         |
| 41   | Less: Property Insurance                                      | 320-323.185.b   | 0                                      |                    |                         |
| 42   | Less: Account 930.2 Items                                     | Note L  | 0                                      |                    |                         |
|  |   | Line 38 - Line 39 - Line 40 - Line 41 -   |  |                    |                         |
| 43   | Adjusted Electric A&G   | Line 42   | 0                                      | S19 W/S            | #DIV/0!                 |
| 44   | Plus: Transmission Related Regulatory Expenses                | 350-351 fn  | 0                                      | S19P               | #DIV/0!                 |
|  | Plus: Direct Assigned Regulatory Commission Expenses          |   |  |                    |                         |
| 45   | (Note 3)  | 350-351 fn  | NA                                     | DA                 | 0                       |
| 46   | Plus: Property Insurance                                      | Line 41   | 0                                      | GPE                | #DIV/0!                 |
| 47   | TOTAL O&M   | Sum of Lines 34 through 46  | NA                                     |                    | #DIV/0!                 |
| DEPRECIATION AND AMORTIZATION EXPENSE                          |   |   |  |                    |                         |
| 48   | Transmission  | 336.7.f, fn   | 0                                      | DA                 | 0                       |
| 49   | Electric General  | 336.10 f  | 0                                      | S19 W/S            | #DIV/0!                 |
| 50   | Common Electric (includes Intangible)                         | 336.11.f  | 0                                      | S19 W/S            | #DIV/0!                 |
| 51   | TOTAL DEPRECIATION  | Sum of Lines 48 through 50  | 0                                      |                    | #DIV/0!                 |
| TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)                  |   |   |  |                    |                         |
| LABOR RELATED  |   |   |  |                    |                         |
| 52   | Payroll (Note D)  | 262-263, 17.I + 30.I  | 0                                      | S19 W/S            | #DIV/0!                 |
| PLANT RELATED  |   |   |  |                    |                         |
| 54   | Real Estate   | 262-263, 14.I   | 0                                      | CP*GPE             | #DIV/0!                 |
| 55   | Franchise Tax   | 262-263, 24.I   | 0                                      | CP*GPE             | #DIV/0!                 |
| 56   | Gross Receipts Tax  |   |  | Note N             | 0                       |
| 57   | Other   | 262-263   | 0                                      |                    | 0                       |
| 58   | TOTAL OTHER TAXES   | Sum of Lines 52 and 54 through 57   | 0                                      |                    | #DIV/0!                 |
| INCOME TAXES (Note F)  |   |   |  |                    |                         |
|  |   | $T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\}$ |  |                    |                         |
| 59   | Composite Tax Rate = T  |   | 0.0000%                                |                    |                         |
| 60   | Gross-up Factor   | $1 / (1 - T)$   | 0.0000                                 |                    |                         |
| 61   | Income Tax Factor   | $T / (1 - T)$   | 0.0000                                 |                    |                         |
| 62   | Amortization of Investment Tax Credit (enter negative)        | 266-267, fn   | NA                                     | DA                 | 0                       |
|  | Amortization of Excess Deferred Income Taxes (enter negative) | Workpaper 3   | NA                                     | DA                 | 0                       |
| 64   | Tax Effect of Permanent Differences                           | Workpaper 4, Line 2 Col. (e)  | NA                                     | DA                 | -                       |
| 65   | Income Tax Calculation  | (Line 71 * Line 61)   | NA                                     | Calc               | #DIV/0!                 |
| 66   | ITC adjustment  | (Line 62 * Line 60)   | NA                                     | Calc               | 0                       |
| 67   | Amortization of Excess Deferred Income Tax Adjustment         | (Line 63 * Line 60)   | NA                                     | Calc               | 0                       |
| 68   | Permanent Differences Tax Adjustment                          | (Line 64 * Line 60)   | NA                                     | Calc               | 0                       |
| 69   | TOTAL INCOME TAXES  | Sum of Lines 65 through 68  | NA                                     |                    | #DIV/0!                 |
| RETURN (Note H)  |   |   |  |                    |                         |
| 70   | Debt  | Workpaper 5, Line 12, Col. (i)  | NA                                     | Calc               | #DIV/0!                 |
| 71   | Common Equity and Preferred Stock                             | Workpaper 5, Line 12, Col. (f)  | NA                                     | Calc               | #DIV/0!                 |
| 72   | TOTAL RETURN  | Sum of Lines 70 through 71  | NA                                     |                    | #DIV/0!                 |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS |   |   |  |                    |                         |
| 73   |   | (Line 47 + Line 51 + Line 58 + Line 69 + Line 72)                                       | NA                                     |                    | #DIV/0!                 |
| REVENUE CREDITS  |   |   |  |                    |                         |
| 74   |   | (Line 99)   | NA                                     |                    | -                       |
| ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)                 |   |   |  |                    |                         |
| 75   |   | (Line 73 + Line 74)   | NA                                     |                    | #DIV/0!                 |
| CORRECTIONS  |   |   |  |                    |                         |
| 76   |   | Workpaper 9, Line 11, Col. (b)  | NA                                     |                    | 0                       |
| ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)                       |   |   |  |                    |                         |
| 77   |   | Workpaper 7, Line   | NA                                     |                    | 0                       |
| ATRR PLUS ATU AND CORRECTIONS (Note O)                         |   |   |  |                    |                         |
| 78   |   | Sum of Lines 75 through 77  | NA                                     |                    | #DIV/0!                 |

**Central Hudson Gas and Electric Corporation**  
**Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects**

**SUPPORTING CALCULATIONS AND NOTES**

|   |  |                            |         |           |                     |
|---|--|----------------------------|---------|-----------|---------------------|
| Line No.                                    | <b>TRANSMISSION PLANT ALLOCATOR</b>  |                            |         |           |                     |
| 79  | Total Electric Plant   | (Line 93)                  | 0       |           |                     |
| 80  | Total Transmission Plant   | (Line 2)                   | 0       |           |                     |
| 81  | Schedule 19 Projects   | (Line 2)                   | 0       |           |                     |
| 82  | Schedule 19 Projects Plant Allocator   | (Line 81 / Line 80)        | #DIV/0! | S19P      |                     |
| 83  | Transmission Plant Allocator   | (Line 80 / Line 79)        | #DIV/0! | TP        |                     |
| <b>ELECTRIC WAGE AND SALARY ALLOCATOR</b>   |  |                            |         |           |                     |
| 84  | Production   | 354-355.20.b               | 0       |           |                     |
| 85  | Transmission   | 354-355.21.b               | 0       |           |                     |
| 86  | Distribution   | 354-355.23.b               | 0       |           |                     |
| 87  | Other (Non-A&G)  | 354-355.24,25,26.b         | 0       |           |                     |
| 88  | Total  | Sum of Lines 84 through 87 | 0       |           |                     |
| 89  | Transmission Wage and Salary Allocator   | (Line 85 / Line 88)        | #DIV/0! | T W/S     |                     |
| 90  | Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P) | (Line 85 * Line 82)        | #DIV/0! |           |                     |
| 91  | Schedule 19 Projects Wage and Salary Allocator                                     | (Line 90 / Line 88)        | #DIV/0! | S19 W/S   |                     |
| 92  | Schedule 19 Projects Transmission Wage and Salary Allocator                        | (Line 90 / Line 85)        | #DIV/0! | S19 W/S T |                     |
| <b>ELECTRIC COMMON PLANT ALLOCATOR (CE)</b> |  |                            |         |           |                     |
| 93  | Electric   | 200-201.3.c+6.c            | 0       |           | % Electric          |
| 94  | Gas  | 200-201.3.d+6.d            | 0       | CP=       | #DIV/0!             |
| 95  | Other  | NA                         | 0       |           | (Line 93 / Line 96) |
| 96  | Total  | Sum of Lines 93 through 95 | 0       |           |                     |

**REVENUE CREDITS**

|    |   |             |   |
|----|---|-------------|---|
| 97 | Account 454, Rent from Electric Property (Note I) | 300-301, fn | - |
| 98 | Account 456, Other Electric Revenue (Note J)      | 300-301, fn | - |
| 99 | Total Revenue Credits                             |             | - |

General Note: References to pages in this transmission formula 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 | 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).   |       |   |
| C | Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.  |       |   |
| D | Includes only FICA and unemployment taxes.   |       |   |
| E | Any transmission regulatory expenses allocated to Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.   |       |   |
| F | 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 = | 0.00%   |
|   |  | SIT=  | 0.00% (State Income Tax Rate or Composite SIT)                      |
|   |  | p =   | 0.00% (percent of federal income tax deductible for state purposes) |
| G | Include ATU for Year N with Projected ATRR for Year N+2  |       |   |
| H | 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 | Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.  |       |   |
| J | Includes revenue related to Schedule 19 Projects only.   |       |   |
| K | 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 salaries)   |       |   |
|   | 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 | 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.   |       |   |
| M | 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.   |       |   |
| N | 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   |       | 0.00000%  |
|   | Revenue requirement  |       | -   |
|   | Gross Receipts Tax   |       | -   |
| O | Schedule 19 Projects are not eligible for any ROE incentive adders.  |       |   |
| P | 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)                            |
| Month                    | Electric Intangible | Production          | Transmission        | Distribution        | Electric General  | Common | Schedule 19 Projects |                     |                     |                     |                     | Total                          |
| FF1 Reference            | 204-207, line 5 fn  | 204-207, line 46 fn | 204-207, line 58 fn | 204-207, Line 75 fn | 204-207, l. 99 fn | 356 fn | Project 1            | Project 2           | Project 3           | Project 4           |                     | Sum of Columns (h) through (l) |
| Appendix A line #        | 5                   | 1                   | 2                   | 3                   | 4                 | 6      | 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 | 2                              |
| 1 December '20           | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 2 January '21            | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 3 February               | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 4 March                  | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 5 April                  | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 6 May                    | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 7 June                   | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 8 July                   | -                   | -                   | -                   | -                   | -                 | -      | -                    | -                   | -                   | -                   | -                   | -                              |
| 9 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                          |
| 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 | Sum of Columns (h) through (l) |
| 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          | -                   | -                    | -               | -               | -                | -      | -               | -               | -               | -               | -               | -                              |
| 28 Average               | 0                   | -                    | 0               | 0               | 0                | 0      | 0               | 0               | 0               | 0               | 0               | 0                              |

| Miscellaneous Rate Base Items |                                       |   |                                     |   |                     |  | Unfunded Liabilities |   |
|-------------------------------|---------------------------------------|---|-------------------------------------|---|---------------------|--|----------------------|---|
| Month                         | Transmission Land Held for Future Use | Schedule 19 Projects - Land Held for Future Use | Materials & Supplies - Transmission | Materials and Supplies - Assigned to Construction (Electric, Gas and Steam) | Prepayments         | Accumulated Provision for Injuries and Damages |                      |   |
| FF1 Reference                 | 214, line TBD fn                      | 214, line TBD                                   | 227, Line 8 fn                      | 227, line 5 fn  | 110-111, line 57 fn | 112-113, line 28 fn                            |                      |   |
| Appendix A line #             | 20                                    | 26  | 28                                  | 29  | 30                  |  |                      |   |
| 29 December '20               | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 30 January '21                | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 31 February                   | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 32 March                      | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 33 April                      | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 34 May                        | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 35 June                       | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 36 July                       | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 37 August                     | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 38 September                  | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 39 October                    | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 40 November                   | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 41 December '21               | -                                     | -   | -                                   | -   | -                   | -  | -                    | - |
| 42 Average                    | 0                                     | 0   | 0                                   | 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)<br>Schedule 19<br>Projects | (d)<br>Plant<br>Related | (e)<br>Labor<br>Related | (f) | (g)<br>Total<br>ADIT | (h)   |
|----|-----|------------------------------------|--------------------------------|-------------------------|-------------------------|-----|----------------------|---|
|    |     | Nonprorated Items                  |                                |                         |                         |     |                      |   |
|    |     | Current Year                       |                                |                         |                         |     |                      |   |
| 1  |     | ADIT-190                           | 0                              | 0                       | 0                       |     |                      | (Line 24)   |
| 2  |     | ADIT-282                           | #DIV/0!                        | 0                       | 0                       |     |                      | (Line 30)   |
| 3  |     | ADIT-283                           | 0                              | 0                       | 0                       |     |                      | (Line 38)   |
| 4  |     | Subtotal                           | #DIV/0!                        | 0                       | 0                       |     |                      | (Line 1 + Line 2 + Line 3)  |
| 5  |     | Schedule 19 Projects W/S Allocator |                                |                         |                         |     |                      | Appendix A  |
| 6  |     | GP Allocator                       |                                | #DIV/0!                 | #DIV/0!                 |     |                      | Appendix A  |
| 7  |     | End of Year ADIT                   | #DIV/0!                        | #DIV/0!                 | #DIV/0!                 |     | #DIV/0!              | (Line 4 * Line 5 or Line 6)   |
| 8  |     | End of Previous Year ADIT          | #DIV/0!                        | #DIV/0!                 | #DIV/0!                 |     | #DIV/0!              | Workpaper 2b, Line 7  |
| 9  |     | Average Beginning and End of Year  | #DIV/0!                        | #DIV/0!                 | #DIV/0!                 |     | #DIV/0!              | (Average of Line 7 + Line 8)  |
| 10 |     | Prorated ADIT                      |                                |                         |                         |     | #DIV/0!              | From Workpaper 2c, Line 14, Col. (j) or Workpaper 2d, Line 13, Col. (n) |
| 11 |     | Total ADIT                         |                                |                         |                         |     | #DIV/0!              |   |

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)   | (b)   | (c)      | (d)<br>Schedule 19<br>Projects<br>Related | (e)<br>Plant<br>Related | (f)<br>Labor<br>Related | (g) | (h)           |
|----|---|-------|----------|---|-------------------------|-------------------------|-----|---------------|
|    | ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded |   |                         |                         |     | Justification |
| 12 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 13 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 14 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 15 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 16 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 17 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 18 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 19 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 20 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 21 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 22 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 23 |   | 0     | 0        | 0   | 0                       | 0                       |     |               |
| 24 | Total   | 0     | 0        | 0   | 0                       | 0                       |     |               |

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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)  | (b)     | (c)      | (d)<br>Schedule 19<br>Projects<br>Related | (e)<br>Plant<br>Related | (f)<br>Labor<br>Related | (g) | (h)                             |
|----|--|---------|----------|---|-------------------------|-------------------------|-----|---------------------------------|
|    | ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects | Total   | Excluded |   |                         |                         |     | Justification                   |
| 25 | Accelerated Depreciation - Prorated                                | #DIV/0! | 0        | #DIV/0!                                   | 0                       | 0                       |     | Workpaper 2c, Line 14, Col. (n) |
| 26 |  | 0       |          |   |                         |                         |     |                                 |
| 27 |  | 0       |          |   |                         |                         |     |                                 |
| 28 |  | 0       |          |   |                         |                         |     |                                 |
| 29 |  | 0       |          |   |                         |                         |     |                                 |
| 30 | Total  | #DIV/0! | 0        | #DIV/0!                                   | 0                       | 0                       |     |                                 |

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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)   | (b)   | (c)      | (d)<br>Schedule 19<br>Projects<br>Related | (e)<br>Plant | (f)<br>Labor | (g) | (h)           |
|----|---|-------|----------|---|--------------|--------------|-----|---------------|
|    | ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded |   |              |              |     | Justification |
| 31 |   | 0     |          | 0   | 0            | 0            |     |               |
| 32 |   | 0     |          | 0   |              |              |     |               |
| 33 |   | 0     |          |   |              |              |     |               |
| 34 |   | 0     |          |   |              |              |     |               |
| 35 |   | 0     |          |   |              |              |     |               |
| 36 |   | 0     |          |   |              |              |     |               |
| 37 |   | 0     |          |   |              |              |     |               |
| 38 | Total   | 0     | 0        | 0   | 0            | 0            |     |               |

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
Worksheet 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - 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<br>Projects | Plant<br>Related | Labor<br>Related |     | Total<br>ADIT |                             |
| 1 | Nonprorated Items                  |     |                         |                  |                  |     |               |                             |
| 2 | Prior Year                         |     |                         |                  |                  |     |               |                             |
| 3 | ADIT-190                           |     | 0                       | 0                | 0                |     |               | (Line 20)                   |
| 4 | ADIT-282                           |     | 0                       | 0                | 0                |     |               | (Line 26)                   |
| 5 | ADIT-283                           |     | 0                       | 0                | 0                |     |               | (Line 34)                   |
| 6 | Subtotal                           |     | 0                       | 0                | 0                |     |               | (Line 1 + Line 2 + Line 3)  |
| 7 | Schedule 19 Projects W/S Allocator |     |                         |                  |                  |     |               | Appendix A                  |
|   | GP Allocator                       |     | #DIV/0!                 |                  | #DIV/0!          |     |               | Appendix A                  |
|   | Prior Year ADIT                    |     | 0                       | #DIV/0!          | #DIV/0!          |     | #DIV/0!       | (Line 4 + Line 5 or Line 6) |

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)   | (b)   | (c)      | (d)                                | (e)              | (f)              | (g) | (h)           |
|----|---|-------|----------|------------------------------------|------------------|------------------|-----|---------------|
|    | ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | Schedule 19<br>Projects<br>Related | Plant<br>Related | Labor<br>Related |     | Justification |
| 8  |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 9  |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 10 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 11 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 12 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 13 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 14 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 15 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 16 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 17 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 18 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 19 |   | 0     | 0        | 0                                  | 0                | 0                |     |               |
| 20 | Total   | 0     | 0        | 0                                  | 0                | 0                |     |               |

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
Worksheet 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

|    | (a)   | (b)     | (c)      | (d)                                | (e)              | (f)              | (g) | (h)                             |
|----|---|---------|----------|------------------------------------|------------------|------------------|-----|---------------------------------|
|    | ADIT-282 - Includes Only Items Applicable to Schedule 19 Projects |         | Excluded | Schedule 19<br>Projects<br>Related | Plant<br>Related | Labor<br>Related |     | Justification                   |
| 21 | Depreciation - Liberalized Depreciation - Prorated                | #DIV/0! | 0        | #DIV/0!                            | 0                | 0                |     | Worksheet 2d, Line 13, Col. (n) |
| 22 |   | 0       |          | 0                                  |                  |                  |     |                                 |
| 23 |   | 0       |          |                                    |                  |                  |     |                                 |
| 24 |   | 0       |          |                                    |                  |                  |     |                                 |
| 25 |   | 0       | 0        | 0                                  | 0                | 0                |     |                                 |
| 26 | Total   | #DIV/0! | 0        | #DIV/0!                            | 0                | 0                |     |                                 |

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
Worksheet 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

|    | (a)   | (b)   | (c)      | (d)                                | (e)              | (f)              | (g) | (h)           |
|----|---|-------|----------|------------------------------------|------------------|------------------|-----|---------------|
|    | ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects | Total | Excluded | Schedule 19<br>Projects<br>Related | Plant<br>Related | Labor<br>Related |     | Justification |
| 27 |   | 0     |          | 0                                  | 0                | 0                |     |               |
| 28 |   | 0     |          | 0                                  |                  |                  |     |               |
| 29 |   | 0     |          |                                    |                  |                  |     |               |
| 30 |   | 0     |          |                                    |                  |                  |     |               |
| 31 |   | 0     |          |                                    |                  |                  |     |               |
| 32 |   | 0     |          |                                    |                  |                  |     |               |
| 33 |   | 0     |          |                                    |                  |                  |     |               |
| 34 | Total   | 0     | 0        | 0                                  | 0                | 0                |     |               |

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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)  | (c)               | (d)  | (e)                                   | (f)                              | (g)   | (h)                  | (i)                              | (j)           | (k)                                | (l)                        | (m)                       | (n)                                | (o)                        | (p)                        | (q)                       | (r)  |
|----|---|------|-------------------|--|---------------------------------------|----------------------------------|---|----------------------|----------------------------------|---------------|------------------------------------|----------------------------|---------------------------|------------------------------------|----------------------------|----------------------------|---------------------------|--|
|    | Beginning Balance & Monthly Changes             | Year | Days in the Month | Number of Days Remaining in Year After Current Month | Total Days in the Projected Rate Year | Weighting for Projection (d)/(e) | Beginning Balance/ Monthly Amount/ Ending Balance | Schedule 19 Projects | Transmission Proration (f) x (h) | Plant Related | Gross Plant Allocator (Appendix A) | Plant Allocation * (k) (j) | Plant Proration (f) x (l) | Labor Related (General and Common) | W/S Allocator (Appendix A) | Labor Allocation (n) * (o) | Labor Proration (f) x (p) | Total Transmission Prorated Amount + (m) + (q) (i) |
|    | December 31st balance of Prorated ADIT (Note B) | 2020 |                   |  |                                       | 100.00%                          | 0   | 0                    | 0                                |               |                                    |                            |                           |                                    |                            |                            |                           | -  |
| 1  | January   | 2021 | 31                | 335  | 365                                   | 91.78%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 2  | February  | 2021 | 28                | 307  | 365                                   | 84.11%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 3  | March   | 2021 | 31                | 276  | 365                                   | 75.62%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 4  | April   | 2021 | 30                | 246  | 365                                   | 67.40%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 5  | May   | 2021 | 31                | 215  | 365                                   | 58.90%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 6  | June  | 2021 | 30                | 185  | 365                                   | 50.68%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 7  | July  | 2021 | 31                | 154  | 365                                   | 42.19%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 8  | August  | 2021 | 31                | 123  | 365                                   | 33.70%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 9  | September                                       | 2021 | 30                | 93   | 365                                   | 25.48%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 10 | October   | 2021 | 31                | 62   | 365                                   | 16.99%                           | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 11 | November  | 2021 | 30                | 32   | 365                                   | 8.77%                            | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 12 | December  | 2021 | 31                | 1  | 365                                   | 0.27%                            | 0   | 0                    | 0                                | 0             | #DIV/0!                            | #DIV/0!                    | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |
| 13 | Prorated Balance                                |      | 365               |  |                                       |                                  | 0   | 0                    | 0                                | 0             |                                    |                            | #DIV/0!                   | 0                                  | #DIV/0!                    | #DIV/0!                    | #DIV/0!                   | #DIV/0!  |

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**  
**Worksheet 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 Activity |                       |                                       | Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity |  |  |  |   |   |
|-------------------------|-------------------|--|--|------------------------------|---|-----------------------|---------------------------------------|---|--|--|--|---|---|
| (a)                     | (b)               | (c)  | (d)  | (e)                          | (f)   | (g)                   | (h)                                   | (i)   | (j)  | (k)  | (l)  | (m)   | (n)   |
| Month                   | Days in the Month | Number of Days Remaining in Year After Month's Accrual of Deferred Taxes | Total Days in Projected Rate Year (Line 14, Col b) | Proration Percentage (c)/(d) | Projected Monthly Activity                                | Prorated Amount * (f) | Prorated Projected Balance of (g) Sum | Actual Monthly Activity below, grand total  | Difference between projected monthly and actual monthly activity (i) - (f) | Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A) | Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A) | Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A) | Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2 |
| 1 December 31st balance |                   |  |  |                              |   |                       | 0                                     |   |  |  |  |   | 0   |
| 2 January               | 31                | 335  | 365  | 91.78%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 3 February              | 28                | 307  | 365  | 84.11%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 4 March                 | 31                | 276  | 365  | 75.62%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 5 April                 | 30                | 246  | 365  | 67.40%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 6 May                   | 31                | 215  | 365  | 58.90%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 7 June                  | 30                | 185  | 365  | 50.68%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 8 July                  | 31                | 154  | 365  | 42.19%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 9 August                | 31                | 123  | 365  | 33.70%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 10 September            | 30                | 93   | 365  | 25.48%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 11 October              | 31                | 62   | 365  | 16.99%                       | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 12 November             | 30                | 32   | 365  | 8.77%                        | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 13 December             | 31                | 1  | 365  | 0.27%                        | 0   | 0                     | 0                                     | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   | #DIV/0!   |
| 14 Total                | 365               |  |  |                              | 0   | 0                     |                                       | #DIV/0!   | #DIV/0!  | #DIV/0!  | #DIV/0!  | #DIV/0!   |   |

|                         | Schedule 19 Projects | Plant Related | Gross Plant Allocator (Appendix A) | Total (d) * (e) | Labor Related (General and Common) | W/S Allocator (Appendix A) | Total (g) * (h) | Grand Total (b) + (f) + (i) |
|-------------------------|----------------------|---------------|------------------------------------|-----------------|------------------------------------|----------------------------|-----------------|-----------------------------|
| Actual Monthly Activity |                      |               |                                    |                 |                                    |                            |                 |                             |
| 15 January              | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 16 February             | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 17 March                | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 18 April                | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 19 May                  | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 20 June                 | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 21 July                 | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 22 August               | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 23 September            | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 24 October              | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 25 November             | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |
| 26 December             | 0                    | 0             | #DIV/0!                            | #DIV/0!         | 0                                  | #DIV/0!                    | #DIV/0!         | #DIV/0!                     |

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)   | (e)                                | (f)  | (g)  | (h)  | (i)  | (j)   | (k)  | (l)   | (m) | (n) |
|--|---|--|---|---|------------------------------------|--|--|--|--|---|--|---|-----|-----|
|  |   | ADIT Balances<br>Prior to<br>Remeasurement | ADIT Balances<br>After<br>Remeasurement<br>(Note C) | Deficient or<br>Excess<br>Accumulated<br>Deferred Taxes<br>at December<br>31,<br>Column (b) -<br>Column (c) | Adjustments After<br>Remeasurement | Adjusted<br>Deficient or<br>Excess<br>Accumulated<br>Deferred<br>Taxes<br>Column (d) +<br>Column (e) | Schedule 19<br>Projects<br>Allocation<br>Factors (Note<br>B)<br>Column (f) +<br>Column (g) | Protected (P)<br>Unprotected<br>Property (UP)<br>Unprotected<br>Other (UC)<br>(Note B)<br>Column (h) -<br>Column (g) | Amortization<br>Year<br>Column (i) -<br>Column (j) | Balance at<br>December 31<br>Column (k) -<br>Column (l) | Amortization<br>Year<br>Column (m) -<br>Column (n) | Balance at<br>December 31<br>Column (o) -<br>Column (p) |     |     |
| Deficient Deferred Income Taxes -<br>amortized to 410.1          |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| FERC Account 190   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 1  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 2  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 3  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 4  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 5  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 6  | Total FERC Account 190  | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| FERC Account 282   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 7  | Depreciation - Liberalized Depreciation                           | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 8  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 9  |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 10   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 11   | Total Account 282   | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| FERC Account 283   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 12   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 13   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 14   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 15   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 16   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 17   | Total FERC Account 283  | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| Subtotal Before Being Grossed up for                             |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 18   | Income Taxes  |  |   | 0   | 0                                  | 0  |  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 19   | Gross Up  |  |   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 20   | Total Excess Accumulated Deferred<br>Income Taxes - Account 182.3 |  |   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| Excess Accumulated Deferred Income<br>Taxes - amortized to 411.1 |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| FERC Account 190   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 21   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 22   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 23   | Total Account 190   | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| FERC Account 282   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 24   | Depreciation - Liberalized Depreciation                           | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | P  | 0  | 0   | 0  | 0   | 0   |     |
| 25   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 26   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 27   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 28   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 29   | Total Account 282   | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| FERC Account 283   |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 30   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 31   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 32   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 33   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 34   |   | 0  | 0   | 0   | 0                                  | 0  | 0.000%   | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 35   | Total Account 283   | 0  | 0   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| Subtotal Before Being Grossed up for                             |   |  |   |   |                                    |  |  |  |  |   |  |   |     |     |
| 36   | Income Taxes  |  |   | 0   | 0                                  | 0  |  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 37   | Gross Up  |  |   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 38   | Total Excess Accumulated Deferred Income<br>Taxes - Account 254   |  |   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 39   | Grand Total   |  |   | 0   | 0                                  | 0  | 0  | 0  | 0  | 0   | 0  | 0   | 0   |     |
| 40   | Total Amortization  |  |   |   |                                    |  |  |  | 0  | 0   | 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      | New nominal rate     | 1.0%   |
| 42      | Prior nominal rate   | 1.0%   |
| 43      | Remeasurement Factor | 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)<br>Tax Effect of<br>Permanent<br>Book/Tax<br>Differences | (b)<br>AFUDC Equity<br>Schedule 19<br>Projects | (c)<br>Other 2                        | (d)<br>Other 3                     | (e)<br>Total                          |
|--------|--|--|---------------------------------------|------------------------------------|---------------------------------------|
| Line # | FF1 Reference  | 336-337  |                                       |                                    |                                       |
| 1      | Amount   | -  | 0                                     | 0                                  | -                                     |
| 2      | Income Tax Effect  | -  | 0                                     | 0                                  | -                                     |
| Ref    |  | Line 1 *<br>Composite<br>Income Tax<br>Rate    | Line 1 * Composite<br>Income Tax Rate | Line 1 * Composite Income Tax Rate | Sum of<br>Columns (b), (c)<br>and (d) |

Central Hudson Gas and Electric Corporation  
Workpaper 5: Project Return  
Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

| Line #    | (a)                | (b) (c) (d)<br>13 Month Averages |            |                          | (e)                 | (f) (g) (h) (i) (j) (k) (l) (m)<br>Allocate Rate Base Items to Schedule 19 Projects |  |                                      |   |   |  |   |                                  |
|-----------|--------------------|----------------------------------|------------|--------------------------|---------------------|---|--|--------------------------------------|---|---|--|---|----------------------------------|
|           |                    | Gross Plant in Service           | Allocator  | Accumulated Depreciation |                     | Net General Plant - Using Allocator   | Net Intangible Plant - - Using Allocator | Net Common Plant - - Using Allocator | Accumulated Deferred Income Taxes - Using Allocator | (Excess)/Deficient ADIT - Using Allocator | Land Held for Future Use - Using Allocator | Other Rate Base Items - Using Allocator | Total Rate Base                  |
| Reference |                    | Worksheet 1, Line 14             | Calculated | Worksheet 1, Line 28     | Col. (b) + Col. (d) | Line 6 * Col. (c)   | Line 6 * Col. (c)                        | Line 6 * Col. (c)                    | Line 6 * Col. (c)                                   | Line 6 * Col. (c)                         | Line 6 * Col. (c)                          | Line 6 * Col. (c)                       | Sum of Col. (f) through Col. (l) |
| 1         | Project Grouping 1 | -                                | #DIV/0!    | -                        | -                   | #DIV/0!   | #DIV/0!                                  | #DIV/0!                              | #DIV/0!   | #DIV/0!                                   | #DIV/0!                                    | #DIV/0!                                 | #DIV/0!                          |
| 2         | Project Grouping 2 | -                                | #DIV/0!    | -                        | -                   | #DIV/0!   | #DIV/0!                                  | #DIV/0!                              | #DIV/0!   | #DIV/0!                                   | #DIV/0!                                    | #DIV/0!                                 | #DIV/0!                          |
| 3         | Project Grouping 3 | -                                | #DIV/0!    | -                        | -                   | #DIV/0!   | #DIV/0!                                  | #DIV/0!                              | #DIV/0!   | #DIV/0!                                   | #DIV/0!                                    | #DIV/0!                                 | #DIV/0!                          |
| 4         | Project Grouping 4 | -                                | #DIV/0!    | -                        | -                   | #DIV/0!   | #DIV/0!                                  | #DIV/0!                              | #DIV/0!   | #DIV/0!                                   | #DIV/0!                                    | #DIV/0!                                 | #DIV/0!                          |
| 5         |                    |                                  | #DIV/0!    |                          |                     |   |  |                                      |   |   |  |   |                                  |
| 6         | Total              | -                                | #DIV/0!    | -                        | -                   | #DIV/0!   | #DIV/0!                                  | #DIV/0!                              | #DIV/0!   | 0   | -  | #DIV/0!                                 | #DIV/0!                          |
| Ref       |                    |                                  |            |                          |                     | Appendix A, Line 19   | Appendix A, Line 20                      | Appendix A, Line 21                  | Appendix A, Line 23                                 | Appendix A, Line 24                       | Appendix A, Line 26                        | Appendix A, Line 32                     |                                  |

|    | Rate Base          | WACC  |                     | Return  | Weighted Preferred and Common Equity Rate                              | Preferred and Common Equity Return | Weighted Debt                                   |                     |
|----|--------------------|---|---------------------|---------|--|------------------------------------|---|---------------------|
|    |                    | Attachment 6, Line 6, Line 8, Line 12, or Line 16 | Col. (b) * Col. (c) |         |  |                                    | Attachment 6, Line 1, Line 5, Line 9 or Line 13 | Col. (b) * Col. (h) |
| 7  | Reference          | Col. (m)  | Col. (c)            |         | Attachment 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15 | Col. (b) * Col. (e)                |   |                     |
| 8  | Project Grouping 1 | #DIV/0!   | #DIV/0!             | #DIV/0! | 0.00%  | #DIV/0!                            | #DIV/0!   | #DIV/0!             |
| 9  | Project Grouping 2 | #DIV/0!   | #DIV/0!             | #DIV/0! | 0.00%  | #DIV/0!                            | #DIV/0!   | #DIV/0!             |
| 10 | Project Grouping 3 | #DIV/0!   | #DIV/0!             | #DIV/0! | 0.00%  | #DIV/0!                            | #DIV/0!   | #DIV/0!             |
| 11 | Project Grouping 4 | #DIV/0!   | #DIV/0!             | #DIV/0! | 0.00%  | #DIV/0!                            | #DIV/0!   | #DIV/0!             |
| 12 | Total              | #DIV/0!   |                     | #DIV/0! |  | #DIV/0!                            |   | #DIV/0!             |

| Schedule 19 Projects Included in Each Project Group |              |                     |                  |
|---|--------------|---------------------|------------------|
| Project Grouping                                    | Project Name | Project Description | Gross 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

| Line # |                      | (a)               | (b)                   | (c)<br>(Note A) | (d)   | (e)         | (f) | (g) | (h)  | (i) | (j)    | (k) |
|--------|----------------------|-------------------|-----------------------|-----------------|---|-------------|-----|-----|--|-----|--------|-----|
|        | <b>Project 1</b>     |                   |                       |                 |   |             |     |     |  |     |        |     |
|        |                      |                   | <b>Capitalization</b> | <b>%s</b>       | <b>Cost Rates</b>                                   | <b>WACC</b> |     |     |  |     |        |     |
| 1      | Long Term Debt       | Line 30, Col. (i) | 0                     | 0.0%            | #DIV/0!   | #DIV/0!     |     |     | ROE per New York State Public Service Commission, Case No. |     | 0.00%  |     |
| 2      | Preferred Stock      | Line 30, Col. (b) | -                     | 0.0%            | 0.000%  | 0.00%       |     |     | ROE Ceiling  |     | 10.60% |     |
| 3      | Common Stock         | Line 30, Col. (d) | 0                     | 0.0%            | 0.000%  | 0.00%       |     |     |  |     |        |     |
|        |                      |                   |                       |                 | (Line 33, Col. (b)<br>or Lines 1 or 2,<br>Col. (k)) |             |     |     |  |     |        |     |
| 4      | Total Capitalization |                   | 0                     | 0.0%            |   | #DIV/0!     |     |     |  |     |        |     |

|   |                      |                   |                       |           |   |             |  |  |  |  |        |  |
|---|----------------------|-------------------|-----------------------|-----------|---|-------------|--|--|--|--|--------|--|
|   | <b>Project 2</b>     |                   |                       |           |   |             |  |  |  |  |        |  |
|   |                      |                   | <b>Capitalization</b> | <b>%s</b> | <b>Cost Rates</b>                                   | <b>WACC</b> |  |  |  |  |        |  |
| 5 | Long Term Debt       | Line 30, Col. (i) | 0                     | 0.0%      | #DIV/0!   | #DIV/0!     |  |  | ROE per New York State Public Service Commission, Case No. |  | 0.00%  |  |
| 6 | Preferred Stock      | Line 30, Col. (b) | -                     | 0.0%      | 0.000%  | 0.00%       |  |  | ROE Ceiling  |  | 10.60% |  |
| 7 | Common Stock         | Line 30, Col. (d) | 0                     | 0.0%      | 0.000%  | 0.00%       |  |  |  |  |        |  |
|   |                      |                   |                       |           | (Line 33, Col. (b)<br>or Lines 5 or 6,<br>Col. (k)) |             |  |  |  |  |        |  |
| 8 | Total Capitalization |                   | 0                     | 0.0%      |   | #DIV/0!     |  |  |  |  |        |  |

|    |                      |                   |                       |           |  |             |  |  |  |  |        |  |
|----|----------------------|-------------------|-----------------------|-----------|--|-------------|--|--|--|--|--------|--|
|    | <b>Project 3</b>     |                   |                       |           |  |             |  |  |  |  |        |  |
|    |                      |                   | <b>Capitalization</b> | <b>%s</b> | <b>Cost Rates</b>                                    | <b>WACC</b> |  |  |  |  |        |  |
| 9  | Long Term Debt       | Line 30, Col. (i) | 0                     | 0.0%      | #DIV/0!  | #DIV/0!     |  |  | ROE per New York State Public Service Commission, Case No. |  | 0.00%  |  |
| 10 | Preferred Stock      | Line 30, Col. (b) | -                     | 0.0%      | 0.000%   | 0.00%       |  |  | ROE Ceiling  |  | 10.60% |  |
| 11 | Common Stock         | Line 30, Col. (d) | 0                     | 0.0%      | 0.000%   | 0.00%       |  |  |  |  |        |  |
|    |                      |                   |                       |           | (Line 33, Col. (b)<br>or Lines 9 or 10,<br>Col. (k)) |             |  |  |  |  |        |  |
| 12 | Total Capitalization |                   | 0                     | 0.0%      |  | #DIV/0!     |  |  |  |  |        |  |

|    |                      |                   |                       |           |   |             |  |  |  |  |        |  |
|----|----------------------|-------------------|-----------------------|-----------|---|-------------|--|--|--|--|--------|--|
|    | <b>Project 4</b>     |                   |                       |           |   |             |  |  |  |  |        |  |
|    |                      |                   | <b>Capitalization</b> | <b>%s</b> | <b>Cost Rates</b>                                     | <b>WACC</b> |  |  |  |  |        |  |
| 13 | Long Term Debt       | Line 30, Col. (i) | 0                     | 0.0%      | #DIV/0!   | #DIV/0!     |  |  | ROE per New York State Public Service Commission, Case No. |  | 0.00%  |  |
| 14 | Preferred Stock      | Line 30, Col. (b) | -                     | 0.0%      | 0.000%  | 0.00%       |  |  | ROE Ceiling  |  | 10.60% |  |
| 15 | Common Stock         | Line 30, Col. (d) | 0                     | 0.0%      | 0.000%  | 0.00%       |  |  |  |  |        |  |
|    |                      |                   |                       |           | (Line 33, Col. (b)<br>or Lines 13 or 14,<br>Col. (k)) |             |  |  |  |  |        |  |
| 16 | Total Capitalization |                   | 0                     | 0.0%      |   | #DIV/0!     |  |  |  |  |        |  |

| Common Equity  |                   |                          |                   |   | Long-term Debt    |   |                             |   |   |
|--|-------------------|--------------------------|-------------------|---|-------------------|---|-----------------------------|---|---|
| Less:<br>Accumulated<br>Other<br>Comprehensive<br>Income |                   |                          |                   |   |                   |   |                             |   |   |
|  | Total             | Less: Preferred<br>Stock |                   | Common Equity<br>for<br>Capitalization<br>Col. (a) - Col. (b)<br>- Col. (c) | Total             | Unamortized<br>Gains on<br>Reacquired<br>Debt | Unamortized<br>Debt Expense | Unamortized Loss<br>on Reacquired<br>Debt | Long-term Debt for<br>Capitalization<br>Col. (f) + Col. (g) - Col. (h) -<br>(i) |
| Month  | 112-113, I.16, fn | 112-113, I.3, fn         | 112-113, I.15, fn |   | 112-113, I.24, fn | 112-113, I.61, fn                             | 110-111, I.69, fn           | 110-111, I.81, fn                         |   |
| 17   | December          | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 18   | January           | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 19   | February          | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 20   | March             | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 21   | April             | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 22   | May               | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 23   | June              | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 24   | July              | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 25   | August            | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 26   | September         | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 27   | October           | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 28   | November          | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 29   | December          | -                        | -                 | -   | -                 | -   | -                           | -   | -   |
| 30   | Average           | -                        | -                 | -   | -                 | -   | -                           | -   | -   |

|    |                              |   |         |
|----|------------------------------|---|---------|
| 31 | Long Term Interest           | (114-117c, sum<br>of lines 62, 63,<br>64, 65, 66) | 0       |
| 32 | Long-Term Debt               | (Line 30, Col. (i))                               | 0       |
| 33 | Long-term Debt Interest Rate | (Line 31 / Line<br>32)                            | #DIV/0! |
| 34 | Preferred Dividends          | 118-119c, I.29                                    | -       |
| 35 | Preferred Stock              | (Line 30, Col. (b))                               | -       |
| 36 | Preferred Stock Rate         | (Line 34 / Line<br>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<br>Interest Rate   | Actual Interest<br>Rate | Interest<br>Rate True |
|---|---|--|-------------------------|-----------------------|
| 1 | A | ATRR based on actual costs included for the previous calendar year   | 0                       |                       |
| 2 | B | Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment | 0                       |                       |
| 3 | C | Difference (A-B)   | 0                       | 0                     |
| 4 | D | Future Value Factor $(1+i)^{24}$   | 1.0000                  | 1.0000                |
| 5 | E | True-up Adjustment (C*D)   | 0                       | 0                     |
| 6 | F | Interest Rate True-up (Note 1)   | 0                       | 0                     |

Where:  
 $i =$  average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

| Month        | Year   | Estimated<br>Monthly<br>Interest Rate | Actual<br>Monthly<br>Interest Rate |
|--------------|--------|---------------------------------------|------------------------------------|
| 7 July       | Year 1 | 0.0000%                               | 0.0000%                            |
| 8 August     | Year 1 | 0.0000%                               | 0.0000%                            |
| 9 September  | Year 1 | 0.0000%                               | 0.0000%                            |
| 10 October   | Year 1 | 0.0000%                               | 0.0000%                            |
| 11 November  | Year 1 | 0.0000%                               | 0.0000%                            |
| 12 December  | Year 1 | 0.0000%                               | 0.0000%                            |
| 13 January   | Year 2 | 0.0000%                               | 0.0000%                            |
| 14 February  | Year 2 | 0.0000%                               | 0.0000%                            |
| 15 March     | Year 2 | 0.0000%                               | 0.0000%                            |
| 16 April     | Year 2 | 0.0000%                               | 0.0000%                            |
| 17 May       | Year 2 | 0.0000%                               | 0.0000%                            |
| 18 June      | Year 2 | 0.0000%                               | 0.0000%                            |
| 19 July      | Year 2 | 0.0000%                               | 0.0000%                            |
| 20 August    | Year 2 | 0.0000%                               | 0.0000%                            |
| 21 September | Year 2 | 0.0000%                               | 0.0000%                            |
| 22 October   | Year 2 | 0.0000%                               | 0.0000%                            |
| 23 November  | Year 2 | 0.0000%                               | 0.0000%                            |
| 24 December  | Year 2 | 0.0000%                               | 0.0000%                            |
| 25 January   | Year 3 | 0.0000%                               | 0.0000%                            |
| 26 February  | Year 3 | 0.0000%                               | 0.0000%                            |
| 27 March     | Year 3 | 0.0000%                               | 0.0000%                            |
| 28 April     | Year 3 | 0.0000%                               | 0.0000%                            |
| 29 May       | Year 3 | 0.0000%                               | 0.0000%                            |
| 30 June      | Year 3 | 0.0000%                               | 0.0000%                            |
| 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**

| FERC Account Number             | FERC Account                                  | Rate (Annual)<br>(Note 1) |
|---------------------------------|---|---------------------------|
| <b>TRANSMISSION PLANT</b>       |   |                           |
| 303                             | Miscellaneous Intangible Plant                | 2.86%                     |
| 350.1                           | Land Rights                                   | 1.11%                     |
| 352                             | Structures and Improvements                   | 1.44%                     |
| 353                             | Station Equipment                             | 2.30%                     |
| 354                             | Towers and Fixtures                           | 1.63%                     |
| 355                             | Poles and Fixtures                            | 2.88%                     |
| 356                             | Overhead Conductor and Devices                | 1.93%                     |
| 356.3                           | Smart Wire Device                             | 2.75%                     |
| 357                             | Underground Conduit                           | 2.44%                     |
| 358                             | Underground Conductor and Devices             | 1.91%                     |
| 390                             | Structures and Improvements                   | 3.25%                     |
| <b>GENERAL PLANT AND COMMON</b> |   |                           |
| 390                             | Structures & Improvements                     | 3.10%                     |
| 391-11                          | EDP Equipment – Systems and Mainframe         | 12.50%                    |
| 391-12                          | EDP Equipment – Systems Operation – SCADA     | 8.33%                     |
| 391-21                          | Data Handling Equipment                       | 5.00%                     |
| 391.22                          | Office Furniture & Equipment                  | 5.00%                     |
| 392                             | Transportation Equipment                      | 9.00%                     |
| 393                             | Stores Equipment                              | 2.86%                     |
| 394                             | Tools, Shop & Garage Equipment                | 3.33%                     |
| 395                             | Laboratory Equipment                          | 2.86%                     |
| 396                             | Power Operated Equipment                      | 7.50%                     |
| 397-10                          | Communications Equipment - Radio              | 5.00%                     |
| 397-20                          | Communication Equipment - Telephone           | 10.00%                    |
| 398                             | Miscellaneous Equipment                       | 3.30%                     |
| <b>INTANGIBLE PLANT</b>         |   |                           |
|                                 | Note 3  |                           |
| 303                             | 3 Yr  | 33.33%                    |
| 303                             | 5 Yr  | 20.00%                    |
| 303                             | 10 Year                                       | 10.00%                    |
| 303                             | 15 year                                       | 6.67%                     |
| 303                             | Cloud Software                                | 20.00%                    |
| 303                             | Fiber Optics                                  | 5.00%                     |
|                                 | Transmission Facility Contributions in Aid of |                           |
| 303                             | Construction                                  | 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.

| Line<br>No. | Description                      | Source                        | (a)                                | (b)                                     |
|-------------|----------------------------------|-------------------------------|------------------------------------|---|
|             |                                  |                               | Revenue<br>Impact of<br>Correction | Calendar Year<br>Revenue<br>Requirement |
| 1           | Filing Name and Date             |                               |                                    |   |
| 2           | Original Revenue Requirement     |                               |                                    | 0                                       |
| 3           | Description of Correction 1      |                               |                                    | 0                                       |
| 4           | Description of Correction 2      |                               |                                    | 0                                       |
| 5           | Total Corrections                | (Line 3 + Line 4)             |                                    | 0                                       |
| 6           | Corrected Revenue Requirement    | (Line 2 + Line 5)             |                                    | 0                                       |
| 7           | Total Corrections                | (Line 5)                      |                                    | 0                                       |
| 8           | Average Monthly FERC Refund Rate | Note A                        |                                    | 0.00%                                   |
| 9           | Number of Months of Interest     | Note B                        |                                    | 0                                       |
| 10          | Interest on Correction           | (Line 7 * Line 8 *<br>Line 9) |                                    | 0                                       |
| 11          | Sum of Corrections Plus Interest | (Line 7 + Line 10)            |                                    | 0                                       |

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