

## Attachment E

### List of Hurley Avenue Formula Rate Changes

Central Hudson Gas & Electric Corporation  
Changes to the Hurley Avenue Formula Rate

Formula Rate Tab	Change (references Excel line #s)	Reason for Change
Index	Change names of worksheets. Eliminate note in lines 26-28.	To clarify the purpose of each worksheet. Superfluous note.
Appendix A	<p>Changed references from static to dynamic and moved to Col. C.</p> <p>Eliminated #DIV/0! by using "If" statement.</p> <p>Added clarifying parenthetical to line 23.</p> <p>Spelled out ADIT on line 100.</p> <p>Added excess accumulated deferred income tax capability to line 101 and added a new worksheet (5-EADIT).</p> <p>Eliminated CWIP Eliminated Unamortized Regulatory Asset on line 105.</p> <p>Eliminated Unamortized Abandoned Plant in line 106.</p> <p>Compute Hurley Avenue portion of materials and supplies on Attachment 3.</p>	<p>Reference will change as reference items could change location in the future. Improves appearance of template.</p> <p>To clarify that the annual true-up adjustment ("ATU") is only included with the projected annual transmission revenue requirement ("ATRR"). For clarity.</p> <p>Need per Order 864 in the event income tax rates change in future.</p> <p>Not needed as project in service and not used prior to in-service.</p> <p>Not needed as project in service.</p> <p>Ease of calculation.</p>

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	Eliminated values.	Values not to be included in unpopulated templates.
	Added Net Transmission O&M on line 146.	For clarity of calculations.
	Added Note D to line 147.	Note D relevant to A&G.
	Provided for inclusion of safety advertising on line 149.	Not provided for in current unpopulated template. Safety advertising costs includable in ATRR.
	Eliminated stated PBOP amount on line 44.	Using actual PBOP expense in ATRR.
	Eliminated removal of amortization of regulatory assets in line 153.	Not needed as project in service and not used prior to in-service.
	Eliminate removal and add back of account 566 in lines 152 and 154.	Not needed with removal of amortization of regulatory assets.
	Changed transmission depreciation expense reference to Attachment 9.	Hurley Avenue depreciation expense is determined on Attachment 9.
	Eliminated amortization of abandoned plant in line 160.	Not needed as project in service.
	Changed title of investment tax credit item in lines 179 and 182.	For clarification.
	Capitalized Total Income Taxes on line 183.	To be consistent with other totals.

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	<p>Eliminated incentive return in line 190 and related subtotal in line 188.</p> <p>Changed titles on some items between lines 225 and 239.</p> <p>Eliminated lines 264 through 271. Refined some of the notes.</p>	<p>Not needed as project does not have ROE Risk Adder incentive.</p> <p>For clarification.</p> <p>Carrying charge in line 271 not needed. For clarification and to eliminate items not used in the template.</p>
1-Revenue Credits	<p>Changed line number.</p> <p>Added calculation explanation to Line 15. Added Other to line 30.</p>	<p>To be consistent with other attachments.</p> <p>Clarification. In case of need for itemization.</p>
2-Cost Support	<p>Corrected months, included FERC Form 1 references and linked years for less inputs. Subtracted AROs from plant and accumulated depreciation.</p>	<p>Easier to use schedule.</p> <p>AROs not included unless approved by FERC.</p>
3-Cost Support	<p>Eliminated lines 9 through 11 related to abandoned plant.</p> <p>Corrected month and linked years for less inputs.</p> <p>Added 13 month average calculations for reserves.</p>	<p>Not needed as project in service.</p> <p>Easier to use schedule.</p> <p>Missing from template.</p>

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	<p>Eliminated PBOP section beginning at line 142.</p> <p>Enhanced materials and supplies section beginning at line 121 to calculate Hurley Avenue.</p>	<p>Template now uses actual PBOP expense and not a stated value.</p> <p>Adds clarity to the calculations.</p>
3-Cost Support (cont.) (now 4)	Corrected months in the rate year.	Incorrect in the template.
4- Incentives	Eliminated.	Not used ROE Risk Adder not applicable.
5 LTD	Eliminated.	Not used.
5 - EADIT	Added worksheet to determine excess or deficient ADIT when income tax rates change.	Required by Order 864.
6a and 6b-ADIT (and new 6c and 6d for proration)	<p>Cleaned up descriptions and references.</p> <p>Added worksheets for projected proration ADIT and actual proration ADIT.</p> <p>Added source of values.</p>	<p>For clarity.</p> <p>Not included in template.</p> <p>For clarity.</p>
7-True-up	<p>Correct months and general clean-up.</p> <p>Removed values.</p>	<p>Easier to use schedule.</p> <p>Values not to be included in unpopulated formula rate.</p>
7a-Interest Rate	Enhanced attachment and eliminated values.	For clarity and understandability.
8-Depreciation Rates	Update to depreciation and amortization rates and added asset categories.	To align depreciation and amortization rates with those approved by the NYPSC effective July 1, 2024.

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9-Workpaper	Eliminate regulatory asset.	Not needed as project in service and not used prior to in-service.
	Eliminate abandoned plant.	Not needed as project in service.
	Eliminated CWIP in rate base.	This incentive does not apply to this project.
	Alter Hurley Avenue Project additions to include months and all transmission FERC accounts.	For clarity and transparency.
	Added section for Hurley Avenue accumulated depreciation and depreciation expense.	Missing from template.
	Eliminated intangible plant detail.	Not used. Intangible plant on 2-Cost Support.
	Eliminated detail of affiliate charges.	Not applicable.