

Attachment A

NYISO OATT Section 6.12.5.2.1 (Redline)

Central Hudson Gas and Electric Corporation
Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/XX

Appendix A	Calculation of Annual Transmission Revenue Requirement
Attachment 1	Revenue Credits
Attachment 2	Cost Support - Monthly Plant and Accumulated Depreciation
Attachment 3	Cost Support
Attachment 4	Cost Support - Cost of Capital
Attachment 5	For Future Use Excess/Deficient Accumulated Deferred Income Taxes
Attachment 6a-6d	Accumulated Deferred Income Taxes
Attachment 7	Annual True-Up Adjustment
Attachment 8	Depreciation Rates
Attachment 9	Workpapers - Hurley Avenue Project Investment

Formula Rate - Non-Levelized

Central Hudson Gas and Electric Corporation
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HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/XX

Line No.		(1)	(2)	(3)
1	GROSS REVENUE REQUIREMENT		12 months	Allocated Amount \$ -
2	REVENUE CREDITS			
	Total Revenue Credits	Attachment 1, Line 6	TP	-
3	Net Revenue Requirement	Line 1 - Line 2		-
4	True-up Adjustment (Included Only With Projected ATRR)	Attachment 7	DA	-
5	NET ADJUSTED REVENUE REQUIREMENT	Line 3 + Line 4		-

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HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

For the 12 months ended 5/31/XX

(1)		(2)		(3)		(4)	(5)	
Form No. 1 Reference		Attachment Reference		Company Total		Allocator	Transmission (Col 3 times Col 4)	
Line No.	RATE BASE:							
GROSS PLANT IN SERVICE (Note M)								
6	Production	Attachment 2, Line 75	-	NA				
7	Transmission	Attachment 2, Line 15	-	TP	100%		-	
8	Distribution	Attachment 2, Line 30	-	NA				
9	General & Intangible	Attachment 2, Line 45 + Line 60	-	W/S				
10	TOTAL GROSS PLANT	Sum of Lines 6 through 9	-	GP+	-		-	
ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)								
11	Production	Attachment 2, Line 151	-	NA				
12	Transmission	Attachment 2, Line 91 or Attachment 9, Line 38	-	DA			-	
13	Distribution	Attachment 2, Line 106	-	NA				
14	General & Intangible	Attachment 2, Line 121 + Line 136	-	W/S	-		-	
15	TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION	Sum of Lines 11 through 14	-				-	
NET PLANT IN SERVICE								
16	Production	Line 6- Line 11	-				-	
17	Transmission	Line 7- Line 12	-				-	
18	Distribution	Line 8- Line 13	-				-	
19	General & Intangible	Line 9- Line 14	-				-	
20	TOTAL NET PLANT	Sum of Lines 16 through 19	-	NP+	-		-	
ADJUSTMENTS TO RATE BASE								
21	Accumulated Deferred Income Taxes (Note A)	Attachment 6a, Line 11	-	DA	100%		-	
22	Excess/Deficient Accumulated Deferred Income Taxes		-				-	
23	Account No. 255 (enter negative) (Note F)	Attachment 3, Line 1	-	NP			-	
24	Unfunded Reserves (enter negative)	Attachment 3, Line 22	-	DA	100%		-	
25	TOTAL ADJUSTMENTS		-				-	
26	LAND HELD FOR FUTURE USE	Attachment 9, Line 11	-	DA	1.0000		-	
WORKING CAPITAL (Note C)								
27	CWC	Calculated (1/8 * Line 39	-				-	
28	Materials & Supplies	Attachment 3, Line 55	-				-	
29	Prepayments	Attachment 3, Line 15	-	GP	Attachment 3	-	-	
30	TOTAL WORKING CAPITAL	Sum of Lines 27 through 29)	-				-	
31	RATE BASE	Sum of Lines 20, 25, 26, & 30)	-				-	

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

For the 12 months ended 5/31/XX

(1)	(2)	(3)	(4)	(5)
	Form No. 1 Reference Attachment Reference	Company Total	Allocator	Transmission (Col 3 times Col 4)
O&M				
32 Transmission	321.116.b	-	AGP	-
33 Less Accounts 565, 561 and 561.1 to 561.8	321.95.b & 87.b to 94.b	-	AGP	-
34 Net Transmission O&M	Line 32- Line 33	-		-
35 A&G (Note D)	323.205.b	-	W/S	-
36 Less EPRI, EEL, Regulatory Expenses and Safety Expenses	Attachment 3, Line 37 + 38 + 40	-	W/S	-
37 Plus Safety Advertising	Attachment 3, Line 40	-	W/S	-
38 Plus Transmission Related Reg. Comm. Exp.	Attachment 3, Line 38	-	AGP	-
39 TOTAL O&M	Lines 34 + 35 + 36 + 38	-		-
DEPRECIATION EXPENSE				
40 Transmission	336.7.1.h	-	Attachment 9	-
41 General and Intangible	336.1.1 + 336.10.1	-	W/S	-
42 TOTAL DEPRECIATION	Lines 40 + 41	-		-
TAXES OTHER THAN INCOME TAXES (Note E)				
43 LABOR RELATED				
44 Payroll	263. J + 263. J + 263. J	-	W/S	-
45 Highway and vehicle	263. J (enter FN1 line #)	-	W/S	-
46 PLANT RELATED				
47 Property	263. J + 263. J	-	AEP	-
48 Gross Receipts	263. J + 263. J	-	NA	-
48 Other	263. J	-	AEP	-
49 TOTAL OTHER TAXES	Sum of Lines 44 through 48	-		-
INCOME TAXES (Note F)				
50 $T = 1 - ((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p))$		-		
51 $CIT = (T * T) * (1 - WCLTD(R))$		-		
52 where WCLTD = (line 55 - 40) and R = (line 55 - 86)				
53 and FIT, SIT, p, & n are as given in footnote F.				
54 $1 / (1 - T) = (T \text{ from line 50})$				
55 Amortization of Excess-Deferred Accumulated Deferred Income Taxes	Attachment 5, Line 40	-		-
56 Investment Tax Credit Amortization (Note F)	Attachment 3, Line 1	-		-
57 Income Tax Calculation	Line 50 * Line 59 - 81	-		-
58 Excess-Deferred Accumulated Deferred Income Taxes	Line 55 - Line 56	-		-
59 Investment Tax Credits	Line 54 * Line 55 - 56	-	NP	-
60 TOTAL INCOME TAXES	Line 54 * Line 54 - 58 + Line 59	-		-
RETURN				
61 Rate Base * Rate of Return	Line 31 * Line 60 - 62	-		-
62 TOTAL GROSS REVENUE REQUIREMENT		-		-

Formula Rate - Non-Levelized

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Utilizine FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
SUPPORTING CALCULATIONS AND NOTES

For the 12 months ended 5/31/XX

61 63	TRANSMISSION PLANT INCLUDED IN RTO RATES				
62 64	Total transmission plant	Line 7			+
63 65	Less transmission plant excluded from RTO rates (Note H)	Attachment 3, Line 41			-
64 66	Less transmission plant included in O&T Auxiliary Services (Note H)	Attachment 3, Line 41			-
65 67	Transmission plant included in RTO rates	Line 62 64 - Lines 63 65 & 64 66			-
66 68	Percentage of transmission plant included in RTO Rates	Line 65 67 / 62 64		TP=	100.00%
67 69	PROJECT AS PERCENTAGE OF TOTAL TRANSMISSION PLANT				
68 70	Transmission plant included in RTO rates	Line 65 67			+
69 71	Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount)	Attachment 9, Line 24			+
70 72	Total Adjusted Transmission Plant	Line 68 70 + Line 69 71			+
71 73	Total transmission plant	Line 7			+
72 74	Project as percentage of transmission plant	Line 70 72 / 71 73		AGP=	+
73 75	PROJECT AS PERCENTAGE OF TOTAL PLANT				
74 76	Transmission plant included in RTO rates	Line 65 67			+
75 77	Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount)	Line 69 71			+
76 78	Total Adjusted Transmission Plant	Line 74 76 + Line 75 77			+
77 79	Total Gross Plant	Line 70			+
78 80	Project as percentage of total plant	Line 76 78 / 76 79		AEP=	+

WAGES & SALARY ALLOCATOR (W/S)		Form 1 Reference	\$	AGP	Allocation	
78 80	Production	354.20.b	-	-	-	
79 81	Transmission	354.21.b	-	-	-	
80 82	Distribution	354.23.b	-	-	-	
81 83	Other	354.24.25.26.b	-	-	-	W&S Allocator
82 84	Total	Sum of Lines 78 80 through 81 83	-	-	-	(\$/ Allocation)
						W/S

RETURN (R) (Note J)			\$	%	Cost Rate	Weighted	
83 85	Long Term Debt	Attachment 4, Line 5	-	0.00%	0.00%	-	=WCLTD
84 86	Preferred Stock	Attachment 4, Line 7	-	0.00%	-	-	
85 87	Common Stock	Attachment 4, Line 12	-	0.00%	9.40%	-	
86 88	Total	Sum of Lines 83 85 through 86 87	-	0.00%	-	-	=R

For the 12 months ended 5/31/XX

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES

Rate Formula Template
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)
References to data from FERC Form 1 are indicated as: #-y.x (page, line, column)

Note			
Letter			
A	The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 196 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.		
B	For future use		
C	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission		
D	Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1. A&G excludes EPRI Annual Membership Dues listed in Form 1 at 353, all Regulatory Commission Expenses itemized in Form 1 at page 351.h, and all advertising expenses included in Account 930.1, except safety, education or out-reach related advertising. A&G includes all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h. During the annual review process, Central Hudson will provide its PBOP actuarial studies to any stakeholder that requests them. Central Hudson includes an accrual for PBOP expenses in Account 926 in its administrative and general expenses in its FERC Form 1, and administrative and general expenses are included in the formula rate on Line 35 of Appendix A.		
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are not included here. Gross receipts taxes are not included in the transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.		
F	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, include amortization of investment tax credit for 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. Inputs Required:	FIT = 0.0% SIT = 0.0% p = -	(State Income Tax Rate or Composite SIT from Attach 3) (percent of federal income tax deductible for state purposes)
	For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.		
G	For future use.		
H	All transmission gross operating property except that related to the Hurley Avenue Substation.		
I	For future use.		
J	ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206. The capital structure will be the actual capital structure up to 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.		
K	For future use.		
L	For future use.		
M	Balances exclude Asset Retirement Costs		
N	Attachment 5 will be used in the event there is a future change to federal or state income tax rates.		

Central Hudson Gas and Electric Corporation
Attachment 1 - Revenue Credit Workpaper
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Account 454 - Rent from Electric Property (300.19.b)		Notes 1 & 3	
1	Rent from FERC Form No. 1		-
Account 456 (including 456.1) (300.21.b and 300.22.b)		Notes 1 & 3	
2	Other Electric Revenues (Note 2)		-
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	Rent or Attachment Fees associated with Transmission Facilities		-
6	Total Revenue Credits	Sum lines 2-5 + line 1	-

Note 1

All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2

If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

Line No.

		<u>TOTAL</u>	<u>NY-ISO</u>	<u>Other 1</u>	<u>Other 2</u>
6	Account 456				
7	Transmission Service			-	-
8	Trans. Fac. Charge	-	-	-	-
9	Trans Studies	-	-	-	-
10	Other	-	-	-	-
11					
12	Total	-	-	-	-
13	Less:				
14	Revenue for Demands in Divisor	-	-	-	-
15	Sub Total Revenue Credit	-	-	-	-
16	Prior Period Adjustments	-	-	-	-
17	Total	-	-	-	-

9	Account 454	\$
10	Joint pole attachments - telephone	-
11	Joint pole attachments - cable	-
12	Underground rentals	-
13	Transmission tower wireless rentals	-
14	Misc non-transmission rentals	-
15		-
16		-
17		-
18		-
19	Total	-

Attachment 2 - Cost Support
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Plant in Service Worksheet

				Less: Asset Retirement Obligations		Adjusted Balance
		Source	Year	Balance		
1	<u>Calculation of Transmission Plant In Service</u>					
2	May	company records	2018	-	-	-
3	June	p204-207, l. 58	2018	-	-	-
4	July	company records	2018	-	-	-
5	August	company records	2018	-	-	-
6	September	p204-207, l. 58	2018	-	-	-
7	October	company records	2018	-	-	-
8	November	company records	2018	-	-	-
9	December	p204-207, l. 58	2018	-	-	-
10	January	company records	2019	-	-	-
11	February	company records	2019	-	-	-
12	March	p204-207, l. 58	2019	-	-	-
13	April	company records	2019	-	-	-
14	May	company records	2019	-	-	-
15	Transmission Plant In Service	Average of Lines 2-14		-	-	-
16	<u>Calculation of Distribution Plant In Service</u>	Source				
17	May	company records	2018	-	-	-
18	June	p204-207, l. 75	2018	-	-	-
19	July	company records	2018	-	-	-
20	August	company records	2018	-	-	-
21	September	p204-207, l. 75	2018	-	-	-
22	October	company records	2018	-	-	-
23	November	company records	2018	-	-	-
24	December	p204-207, l. 75	2018	-	-	-
25	January	company records	2019	-	-	-
26	February	company records	2019	-	-	-
27	March	p204-207, l. 75	2019	-	-	-
28	April	company records	2019	-	-	-
29	May	company records	2019	-	-	-
30	Distribution Plant In Service	Average of Lines 17-29		-	-	-

31	<u>Calculation of Intangible Plant In Service</u>	Source			
32	May	company records	2018	-	-
33	June	p204-207, I. 5	2018	-	-
34	July	company records	2018	-	-
35	August	company records	2018	-	-
36	September	p204-207, I. 5	2018	-	-
37	October	company records	2018	-	-
38	November	company records	2018	-	-
39	December	p204-207, I. 5	2018	-	-
40	January	company records	2019	-	-
41	February	company records	2019	-	-
42	March	p204-207, I. 5	2019	-	-
43	April	company records	2019	-	-
44	May	company records	2019	-	-
45	Intangible Plant In Service	Average of Lines 32-44		-	-
46	<u>Calculation of General Plant In Service</u>	Source			
47	May	company records	2018	-	-
48	June	p204-207, I. 99	2018	-	-
49	July	company records	2018	-	-
50	August	company records	2018	-	-
51	September	p204-207, I. 99	2018	-	-
52	October	company records	2018	-	-
53	November	company records	2018	-	-
54	December	p204-207, I. 99	2018	-	-
55	January	company records	2019	-	-
56	February	company records	2019	-	-
57	March	p204-207, I. 99	2019	-	-
58	April	company records	2019	-	-
59	May	company records	2019	-	-
60	General Plant In Service	Average of Lines 47-59		-	-

61	<u>Calculation of Production Plant In Service</u>	Source			
62	May	company records	2018	-	-
63	June	p204-207, l. 46	2018	-	-
64	July	company records	2018	-	-
65	August	company records	2018	-	-
66	September	p204-207, l. 46	2018	-	-
67	October	company records	2018	-	-
68	November	company records	2018	-	-
69	December	p204-207, l. 46	2018	-	-
70	January	company records	2019	-	-
71	February	company records	2019	-	-
72	March	p204-207, l. 46	2019	-	-
73	April	company records	2019	-	-
74	May	company records	2019	-	-
75	Production Plant In Service	Average of Lines 62-74		-	-
		Sum Lines 15, 30, 45, 60, & 75)		-	-
76	<u>Total Plant In Service</u>			-	-

Accumulated Depreciation Worksheet

			Less: Asset Retirement			
		Source	Year	Balance	Obligations	Adjusted Balance
77	<u>Calculation of Transmission Accumulated Depreciation</u>					
78	May	company records	2018	-	-	-
79	June	p219.25c	2018	-	-	-
80	July	company records	2018	-	-	-
81	August	company records	2018	-	-	-
82	September	p219.25c	2018	-	-	-
83	October	company records	2018	-	-	-
84	November	company records	2018	-	-	-
85	December	p219.25c	2018	-	-	-
86	January	company records	2019	-	-	-
87	February	company records	2019	-	-	-
88	March	p219.25c	2019	-	-	-
89	April	company records	2019	-	-	-
90	May	company records	2019	-	-	-
91	Transmission Accumulated Depreciation	Average of Lines 78-90		-	-	-
92	<u>Calculation of Distribution Accumulated Depreciation</u>	Source				
93	May	company records	2018	-	-	-
94	June	company records	2018	-	-	-
95	July	company records	2018	-	-	-
96	August	company records	2018	-	-	-
97	September	company records	2018	-	-	-
98	October	company records	2018	-	-	-
99	November	company records	2018	-	-	-
100	December	company records	2018	-	-	-
101	January	company records	2019	-	-	-
102	February	p219.25.b	2019	-	-	-
103	March	company records	2019	-	-	-
104	April	company records	2019	-	-	-
105	May	company records	2019	-	-	-
106	Distribution Accumulated Depreciation	Average of Lines 93-105		-	-	-

107	<u>Calculation of Intangible Accumulated Amortization</u>	Source			
108	May	company records	2018	-	-
109	June	company records	2018	-	-
110	July	company records	2018	-	-
111	August	company records	2018	-	-
112	September	company records	2018	-	-
113	October	company records	2018	-	-
114	November	company records	2018	-	-
115	December	company records	2018	-	-
116	January	company records	2019	-	-
117	February	p200.21.c	2019	-	-
118	March	company records	2019	-	-
119	April	company records	2019	-	-
120	May	company records	2019	-	-
121	Accumulated Intangible Amortization	Average of Lines 108-120		-	-

122	<u>Calculation of General Accumulated Depreciation</u>	Source			
123	May	company records	2018	-	-
124	June	company records	2018	-	-
125	July	company records	2018	-	-
126	August	company records	2018	-	-
127	September	company records	2018	-	-
128	October	company records	2018	-	-
129	November	company records	2018	-	-
130	December	company records	2018	-	-
131	January	company records	2019	-	-
132	February	p219.28.b	2019	-	-
133	March	company records	2019	-	-
134	April	company records	2019	-	-
135	May	company records	2019	-	-
136	Accumulated General Depreciation	Average of Lines 123-135		-	-
137	<u>Calculation of Production Accumulated Depreciation</u>	Source			
138	May	company records	2018	-	-
139	June	company records	2018	-	-
140	July	company records	2018	-	-
141	August	company records	2018	-	-
142	September	company records	2018	-	-
143	October	company records	2018	-	-
144	November	company records	2018	-	-
145	December	company records	2018	-	-
146	January	company records	2019	-	-
147	February	p219.20 thru 219.24.b	2019	-	-
148	March	company records	2019	-	-
149	April	company records	2019	-	-
150	May	company records	2019	-	-
151	Production Accumulated Depreciation	Average of Lines 138-150		-	-
152	<u>Total Accumulated Depreciation and Amortization</u>	Sum of Lines 91, 106, 121, 136, & 151)		-	-

Attachment 3 - Cost Support
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Investment Tax Credits and Prepayments

			Beginning of Year		End of Year	Average Balance	Annual Amortization	Details
Investment Tax Credit								
1	Account No. 255 (enter negative)	267.8.h		-	-		-	
Prepayments (Account 165)								
	(Prepayments exclude Prepaid Pension Assets)							
			Year		Balance			
2	May	company records	2018		-			
3	June	111.57.c	2018		-			
4	July	company records	2018		-			
5	August	company records	2018		-			
6	September	111.57.c	2018		-			
7	October	company records	2018		-			
8	November	company records	2018		-			
9	December	111.57.c	2018		-			
10	January	company records	2019		-			
11	February	company records	2019		-			
12	March	111.57.c	2019		-			
13	April	company records	2019		-			
14	May	company records	2019		-			
15	Prepayments	Average of Lines 2-14			-			

Reserves							
	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated: Col. (d) * Col. (e) * Col. (f) * Col. (g)
16	Electric only	13 Month Average Amount					
17	Injuries & Damages Reserve 112.27.d	-	1	1	100.0%	-	-
18	Reserve 2	-	-	-	-	-	-
19	Reserve 3	-	-	-	-	-	-
20	Reserve 4	-	-	-	-	-	-
21	...	-	-	-	-	-	-
22	...	-	-	-	-	-	-
	Total						-
All applicable unfunded reserves will be listed above, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (column (e), using the same allocator in column (g) as used in the formula to allocate the amounts in the corresponding expense account) (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account, see column (d)) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit, see column (f). The source of monthly balance data is company records.							
23	Average Reserve Balance	Year	Injuries and Damages	Reserve 2	Reserve 3	Reserve 4	
24	May	2018	-	-	-	-	-
25	June	2018	-	-	-	-	-
26	July	2018	-	-	-	-	-
27	August	2018	-	-	-	-	-
28	September	2018	-	-	-	-	-
29	October	2018	-	-	-	-	-
30	November	2018	-	-	-	-	-
31	December	2018	-	-	-	-	-
32	January	2019	-	-	-	-	-
33	February	2019	-	-	-	-	-
34	March	2019	-	-	-	-	-
35	April	2019	-	-	-	-	-
36	May	2019	-	-	-	-	-
	Reserves		-	-	-	-	-

EPRI Dues Cost Support

Amount				
37	Allocated General & Common Expenses	EPRI Dues EPRI and EEI Dues to be excluded from the formula rate	EEI Dues p353...f (enter FN1 line #)	-

Regulatory Expense Related to Transmission Cost Support

Form 1 Amount		Transmission Related	Other	Details*
38	Directly Assigned A&G	Regulatory Commission Exp Account 928	p323.189.b	-
* insert case specific detail and associated assignments here				

Multi-state Workpaper

New York		MTA	NYC	Weighted Average	
39	Income Tax Rates	Weighting SIT=State Income Tax Rate or Composite Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F of Appendix A)	100% 0.00%	0% 0.00%	0.00%

Safety Related and Education and Out Reach Cost Support

Form 1 Amount		Safety Related, Education, Siting & Outreach Related	Other	Details
40	Directly Assigned A&G	General Advertising Exp Account 930.1 company records	-	-

Excluded Plant Cost Support

Excluded Transmission Facilities		Transmission plant included in OATT Ancillary Services and not otherwise excluded	Description of the Facilities
41	Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities	-	All other Transmission Assets besides the Hurley Project are not included in the Hurley Project formula rate.

Materials & Supplies

				Stores Expense Undistributed	Construction Materials & Supplies	Total	Gross Plant Allocator Allocated Amount	Transmission Materials & Supplies	Transmission Plant Allocator Allocated Amount	Total
	Form No.1 page		Year	p227.16	p227.5			p227.8		
42	May	Company Records	2018	-	-	-		-		
43	June	Company Records	2018	-	-	-		-		
44	July	Company Records	2018	-	-	-		-		
45	August	Company Records	2018	-	-	-		-		
46	September	Company Records	2018	-	-	-		-		
47	October	Company Records	2018	-	-	-		-		
48	November	Company Records	2018	-	-	-		-		
49	December	FF1 p. 227	2018	-	-	-		-		
50	January	Company Records	2019	-	-	-		-		
51	February	Company Records	2019	-	-	-		-		
52	March	Company Records	2019	-	-	-		-		
53	April	Company Records	2019	-	-	-		-		
54	May	Company Records	2019	-	-	-		-		
55	Average					-	-	-	100.00%	-

Excess/Deficient Accumulated Deferred Income Taxes

			Balance - Beginning of Year	Balance - End of Year	Average Balance	
56	Excess Accumulated Deferred Income Taxes	Attachment 5, Line 36	0	0	0	0
57	Deficient Accumulated Deferred Income Taxes	Attachment 5, Line 18	0	0	0	0
58	Total					0

Central Hudson Gas and Electric Corporation
Attachment 4 - Cost Support
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	May 2018	June	July	August	September	October	November	December	January 2019	February	March	April	May	13 Month Avg.
			company records	FF1	company records	company records	FF1	company records	company records	FF1	company records	company records	FF1	company records	company records	
1	Long Term Debt															
2	Acct 221 Bonds	112.18.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Acct 223 Advances from Assoc. Companies	112.20.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	Acct 224 Other Long Term Debt	112.21.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Less: Acct 222 Reacquired Debt	112.19.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	Total Long Term Debt	Sum Lines 2 - 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Common Equity- Per Books	112.16.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Less: Acct 204 Preferred Stock	112.3.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Less: Acct 215 Accum Other Compre. Income	112.15.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Less: Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Adjusted Common Equity	Lines 8 - 9 + 10 + 11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Total Capitalization	Lines 6 + 7 + 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Cost of Debt															
14	Acct 427 Interest on Long Term Debt	117.62.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Acct 428 Amortization of Debt Discount and Expense	117.63.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (Note 1)	117.67.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Total Interest Expense	Sum Lines 14 - 19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Average Cost of Long-term Debt/Debt	Line 20 / Line 6														0.00%
	Cost of Preferred Stock															
22	Preferred Stock Dividends	116.28.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Average Cost of Preferred Stock	Line 22 / Line 7														0.00%

Note 1: Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

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

Note A: Includes Excess or Deficient Deferred Income Tax Liabilities Income Tax Assets and the associated amortization arising from income tax rate changes. This sheet will be populated and replicated for applicable changes in federal, state or local income tax rates.
 Note B: The factors used to allocate excess/deficient accumulated deferred income taxes to the Hurley Avenue Project are (to be completed when worksheet used).
 Note C: Reversurement Factor equals the ratio of the current composite tax rate to the prior composite tax rate.

New composite tax rate	0.0%
Prior composite tax rate	0.0%
Reversurement Factor	0.0%

Note D: Additional columns to be added for each year's amortization and resulting end of year balances.
 Note E: For future state or federal tax rate changes, Central Hudson will propose the amortization methodology for protected items and the amortization period for unprotected items.

Central Hudson Gas and Electric Corporation
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

Item		Transmission Related	Plant Related	Labor Related	Total
	Nonprorated Items				
1	ADIT-282	-	-	-	From Acct. 282 total, below
2	ADIT-283	-	-	-	From Acct. 283 total, below
3	ADIT-190	-	-	-	From Acct. 190 total, below
4	Subtotal	-	-	-	
5	Wages & Salary Allocator			-	Appendix A
6	Gross Plant Allocator		-		Appendix A
7	Beginning of Year	-	-	-	-
8	End of Year	-	-	-	- Attachment 6b, line
9	Average	-	-	-	-
10	Prorated ADIT				Attachment 6c, line 14 or Attachment 6d, line 13
11	Total ADIT				- Enter as negative Appendix A, line 21.

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-190							
12	Cost of Removal	-		-			Related to Hurley Substation Project
13		-		-			
14		-					
15		-					
16		-					
17							
18							
19							
20							
21							
22	Subtotal - p234	-	-	-	-	-	
23	Less FASB 109 Above if not separately removed	-					
24	Less FASB 106 Above if not separately removed	-		-			
25	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
26	ADIT- 282 MACRS for plant additions	-		-			Timing difference related to depreciation on Hurley Avenue Substation Project.
27							
28							
29							
30							
31							
32							
33							
34							
35	Subtotal - p275	-	-	-	-	-	
36	Less FASB 109 Above if not separately removed	-					
37	Less FASB 106 Above if not separately removed	-		-			
38	Total	-	-	-	-	-	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
ADIT- 283							
39		-		-			
40		-					
41		-					
42		-					
43		-					
44							
45							
46							
47							
48							
49	Subtotal - p277	-	-	-	-	-	
50	Less FASB 109 Above if not separately removed	-		-			
51	Less FASB 106 Above if not separately removed						
52	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Central Hudson Gas and Electric Corporation
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)
End of Year

		Transmission Related	Plant Related	Labor Related	Total
1	Nonprorated Items				
2	ADIT-282	-	-	-	From Acct. 282 total, below
3	ADIT-283	-	-	-	From Acct. 283 total, below
4	ADIT-190	-	-	-	From Acct. 190 total, below
5	Subtotal	-	-	-	
6	Wages & Salary Allocator			-	Appendix A
7	Gross Plant		-		Appendix A
	End of Year ADIT	-	-	-	-

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed, dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must be shown in a separate row for each project.

A		B	C	D	E	F	G
ADIT-190		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
8	Cost of Removal	-					Related to Hurley Avenue Substation Project.
9		-					
10		-					
11		-					
12		-					
13							
14							
15							
16							
17							
18	Subtotal - p234	-	-	-	-	-	
19	Less FASB 109 Above if not separately removed	-					
20	Less FASB 106 Above if not separately removed	-		-			
21	Total	-	-	-	-	-	

Instructions for Account 190:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

		End of Year					Justification
A		B	C	D	E	F	
		Total	Gas, Prod Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	
22	MACRS for plant additions						Timing difference related to depreciation on Hurley Avenue Substation Project.
23							
24							
25							
26							
27							
28							
29							
30							
31	Subtotal - p275	-	-	-	-	-	
32	Less FASB 109 Above if not separately removed	-					
33	Less FASB 106 Above if not separately removed	-		-			
34	Total	-	-	-	-	-	

Instructions for Account 282:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)

End of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod				
			Or Other	Transmission	Plant	Labor	
			Related	Related	Related	Related	
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45	Subtotal - p277	-	-	-	-	-	
46	Less FASB 109 Above if not separately removed	-		-			
47	Less FASB 106 Above if not separately removed	-		-			
48	Total	-	-	-	-	-	

Instructions for Account 283:

1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
2. ADIT items related only to Transmission are directly assigned to Column D
3. ADIT items related to Plant and not in Columns C & D are included in Column E
4. ADIT items related to labor and not in Columns C & D are included in Column F
5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

Central Hudson Gas and Electric Corporation
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Workpaper 6c: Accumulated Deferred Income Taxes - Prorated Projection

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

Rate Year =

Account 282 (Note A)

(a) Beginning Balance & Monthly Changes		(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Transmission	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount (i) + (m) + (q)
1	May 31st balance of Prorated ADIT (Note B)	2020				100.00%	0	0	0									-
2	June	2020	30	336	365	92.05%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
3	July	2020	31	305	365	83.56%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
4	August	2020	31	274	365	75.07%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
5	September	2020	30	244	365	66.85%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
6	October	2020	31	213	365	58.36%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
7	November	2020	30	183	365	50.14%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
8	December	2020	31	152	365	41.64%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
9	January	2021	31	121	365	33.15%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
10	February	2021	28	93	365	25.48%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
11	March	2021	31	62	365	16.99%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
12	April	2021	30	32	365	8.77%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
13	May	2021	31	1	365	0.27%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
14	Prorated Balance		365				0	0	0	0			0	0			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 6d-Prior Year ADIT Proration Actual

Central Hudson Gas and Electric Corporation
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Workpaper 6d: Accumulated Deferred Income Taxes - Actual Proration

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 Sum of (g)	Actual Monthly Activity (table 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 May 31st 2020 balance							0						0
2 June	30	336	365	92.05%	0	0	0	0	0	0	0	0	0
3 July	31	305	365	83.56%	0	0	0	0	0	0	0	0	0
4 August	31	274	365	75.07%	0	0	0	0	0	0	0	0	0
5 September	30	244	365	66.85%	0	0	0	0	0	0	0	0	0
6 October	31	213	365	58.36%	0	0	0	0	0	0	0	0	0
7 November	30	183	365	50.14%	0	0	0	0	0	0	0	0	0
8 December	31	152	365	41.64%	0	0	0	0	0	0	0	0	0
9 January 2021	31	121	365	33.15%	0	0	0	0	0	0	0	0	0
10 February	28	93	365	25.48%	0	0	0	0	0	0	0	0	0
11 March	31	62	365	16.99%	0	0	0	0	0	0	0	0	0
12 April	30	32	365	8.77%	0	0	0	0	0	0	0	0	0
13 May	31	1	365	0.27%	0	0	0	0	0	0	0	0	0
14 Total	365				0	0		0	0	0	0	0	

		Schedule 19	Gross Plant		Labor Related			Grand Total (b)
		Projects	Plant Related	Allocator (Appendix A)	Total (d) * (e)	(General and Common)	W/S Allocator (Appendix A)	+ (f) + (i)
Actual Monthly Activity							Total (q) * (h)	
15	June 2020	0	0	0.000%	0	0	0.000%	0
16	July	0	0	0.000%	0	0	0.000%	0
17	August	0	0	0.000%	0	0	0.000%	0
18	September	0	0	0.000%	0	0	0.000%	0
19	October	0	0	0.000%	0	0	0.000%	0
20	November	0	0	0.000%	0	0	0.000%	0
21	December	0	0	0.000%	0	0	0.000%	0
22	January 2021	0	0	0.000%	0	0	0.000%	0
23	February	0	0	0.000%	0	0	0.000%	0
24	March	0	0	0.000%	0	0	0.000%	0
25	April	0	0	0.000%	0	0	0.000%	0
26	May	0	0	0.000%	0	0	0.000%	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.

Year		Year		
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
0	Less	0	Equals	\$0

An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year. If the first year is a partial year, the true-up (over or under recovery per month and interest calculation) will reflect only the number of months for which the rate was charged.

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments.
Note 2: The actual revenue requirement is input from Appendix A. The amounts exclude any true-ups or prior period corrections.

Central Hudson Gas and Electric Corporation
Attachment 7a - Interest Rate for Annual True-Up Adjustment
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

	FERC Interest Rate	18 C.F.R. Section 18.35.19 (a)
1	QTR 3 2018	0.00%
2	QTR 4 2018	0.00%
3	QTR 1 2019	0.00%
4	QTR 2 2019	0.00%
5	QTR 3 2019	0.00%
6	QTR 4 2019	0.00%
7	QTR 1 2020	0.00%
8	QTR 2 2020	0.00%
9	QTR 3 2020	0.00%
10	QTR 4 2020	0.00%
11	QTR 1 2021	0.00%
12	QTR 2 2021	0.00%
13	Average	0.00%

Central Hudson Gas and Electric Corporation
Attachment 8 - Depreciation and Amortization Rates
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
Effective August 26, 2025

	Account Number	FERC Account	Rate (Annual) Percent
TRANSMISSION PLANT			
1	350.1	Land Rights - Substations and Other	1.18%
2	352	Structures and Improvements	1.63%
3	353	Station Equipment	2.26%
4	353	Supervisory Equipment - In Use	3.64%
5	353	Supervisory Equipment - Held	2.67%
6	353	Station Equipment - Electronics	4.00%
7	354	Towers and Fixtures	1.63%
8	355	Poles and Fixtures	3.09%
9	356	Overhead Conductor and Devices	2.29%
10	356	Overhead Lines - Clearing	2.13%
11	356.3	Smart Wire Devise	2.75%
11	357	Underground Conduit	2.44%
12	358	Underground Conductor and Devices	1.92%
GENERAL PLANT			
12	390	Structures & Improvements	2.89%
13	390	Structures & Improvements - Equipment and Landscaping	3.75%
14	391	EDP Equipment - System and Main Frame	12.50%
15	391	EDP - Systems Operations - SCADA Data Handling Equipment	9.89%
16	391	Office Furniture	10.00%
17	392	Transportation Equipment	7.50%
18	393	Stores Equipment	4.00%
19	394	Garage and Repair Equipment	3.55%
20	394	Shop Equipment	1.80%
21	394	Tools and Work Equipment	3.92%
22	395	Laboratory Equipment	4.00%
23	396	Power Operated Equipment	6.92%
24	397	Communication Equipment	10.00%
25	398	Miscellaneous Equipment	5.00%
INTANGIBLE PLANT			
26	303	3 Yr	33.33%
27		5 Yr	20.00%
28		15 year	6.67%
29		Transmission Facility Contributions in Aid of Construction	Note 1

These depreciation and amortization rates will not change absent the appropriate filing at FERC.

Note 1: The Contribution in Aid of Construction (CIAC) related to this Project is applied to offset all transmission plant categories with the remaining balance in account 356.3 for the new Smart Wire Devise for the purposes of calculating rate base and depreciation to be recovered.

Central Hudson Gas and Electric Corporation
Attachment 9 - Workpapers
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Land Held for Future Use (LHFU)

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)
No.	Subaccount No.	Item Name	Land Held for Future Use and Estimated Date	May 2018	June 2018	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	January 2019	February 2019	March 2019	April 2019	May 2019	Average of Columns (d) Through (p)
1																	-
2																	-
3																	-
4																	-
5																	-
6																	-
7																	-
8																	-
9																	-
10																	-
11																	-
Total LHFU in rate base (sum lines 5a-5k):																	

Actual Additions by FERC Account - Hurley Avenue Project
The Total column is included in a footnote to FERC Form No.1 on page 204-207.

		Project	350	352	352	353	354	355	356	357	358	356			
				Structures and Improvements	Improvements and Equipment	Station Equipment	Towers and Fixtures	Poles and Fixtures	Overhead Conductor and Devices	Underground Conduit	Underground Conductor and Devices	Smart Wire Device	Total	Contribution in Aid of Construction	To Be Included in the Formal Rate
	12	May 2018	Hurley Avenue SDU	Land Rights	-	-	-	-	-	-	-	-	-	-	-
	13	June			-	-	-	-	-	-	-	-	-	-	-
	14	July			-	-	-	-	-	-	-	-	-	-	-
	15	August			-	-	-	-	-	-	-	-	-	-	-
	16	September			-	-	-	-	-	-	-	-	-	-	-
	17	October			-	-	-	-	-	-	-	-	-	-	-
	18	November			-	-	-	-	-	-	-	-	-	-	-
	19	December			-	-	-	-	-	-	-	-	-	-	-
	20	January 2019			-	-	-	-	-	-	-	-	-	-	-
	21	February			-	-	-	-	-	-	-	-	-	-	-
	22	March			-	-	-	-	-	-	-	-	-	-	-
	23	April			-	-	-	-	-	-	-	-	-	-	-
	24	13 Month Average	Total (sum lines 9a-9k)		-	-	-	-	-	-	-	-	-	-	-

Accumulated Depreciation
The amounts are included in a footnote to FERC Form No.1 on page 219.

		Hurley		
25	May 2018	-		
26	June	-		
27	July	-		
28	August	-		
29	September	-		
30	October	-		
31	November	-		
32	December	-		
33	January 2019	-		
34	February	-		
35	March	-		
36	April	-	Depreciation Expense	Average Depreciation
37	May	-	\$0.00	0.00%
38	13 Month Average	-		