

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

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2c	ADIT Proration Projected	Proration of Projected Accumulated Deferred Income Taxes
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3	EADIT	Excess Accumulated Deferred Income Tax Rate Base and Amortization
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Formula Rate - Non-Levelized

Transmission Formula Rate Template
Utilizing FERC Form 1 Data

Projected ATRR or Actual ATRR for the 12 Mon

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

Thirteen Monthly Balances
Composite Depreciation Rates

Line	(1)	(2)	(3)	(4)	(5)
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects
	GROSS PLANT IN SERVICE				
1	Production	Worksheet 1, Line 14, Col. (c)	43,038,567	NA	0
		Worksheet 1, Line 14, Col. (d) or Col.			
2	Transmission	(m)	438,565,556	DA	44,615,385
3	Distribution	Worksheet 1, Line 14, Col. (e)	1,141,912,547	NA	0
4	Electric General	Worksheet 1, Line 14, Col. (f)	4,237,122	S19 W/S 1.051%	44,529
5	Electric Intangible	Worksheet 1, Line 14, Col. (b)	2,461,628	S19 W/S 1.051%	25,870
6	Common	Worksheet 1, Line 14, Col. (g)	349,384,224	CP*S19 W/S 0.732%	2,558,417
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	1,979,599,643	GP= 2.387%	47,244,200
8	Without Common - For Gross Plant Allocator Calculation Only		1,630,215,420	GPE= 2.741%	44,685,783
	ACCUMULATED DEPRECIATION				
9	Production	Worksheet 1, Line 28, Col. (c)	(20,821,412)	NA	0
		Worksheet 1, Line 28, Col. (d) or Col.			
10	Transmission	(m)	(101,823,181)	DA	(416,923)
11	Distribution	Worksheet 1, Line 28, Col. (e)	(270,264,631)	NA	0
12	Electric General	Worksheet 1, Line 28, Col. (f)	(787,493)	S19 W/S 1.051%	(8,276)
13	Electric Intangible	Worksheet 1, Line 28, Col. (b)	-	S19 W/S 1.051%	-
14	Common	Worksheet 1, Line 28, Col. (g)	(136,282,643)	CP*S19 W/S 0.732%	(997,950)
15	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 9 through 14)	(529,979,360)		(1,423,149)
	NET PLANT IN SERVICE				
16	Production	(Line 1 + Line 9)	22,217,155		0
17	Transmission	(Line 2 + Line 10)	336,742,375		44,198,462
18	Distribution	(Line 3 + Line 11)	871,647,916		0
19	General	(Line 4 + Line 12)	3,449,629		36,253
20	Intangible	(Line 5 + Line 13)	2,461,628		25,870
21	Common	(Line 6 + Line 14)	213,101,580		1,560,467
22	TOTAL NET PLANT	(Sum of Lines 16 through 21)	1,449,620,283		45,821,052
23	CWIP (Note O)	Worksheet 1, Line 42, Col. (g)	NA		13,461,538
24	ABANDONNED PLANT	Worksheet 1, Line 42, Col. (j)	NA		0
	ACCUMULATED DEFERRED INCOME TAXES (Note B)				
25	Accumulated Deferred Income Taxes	Worksheet 2a, Line 11, Col. (g)	NA		(779,146)
26	Excess Accumulated Deferred Income Taxes	3-EDIT	NA		0
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 25 - Line 26)			(779,146)
28	LAND HELD FOR FUTURE USE	Worksheet 1, Line 42, Col. (h) or (i)	33,378	DA	0
	OTHER RATE BASE ITEMS				
29	Cash Working Capital	(Line 49 times 45/360)	NA		255,134
30	Materials & Supplies - Transmission	Worksheet 1, Line 42, Col. (k)	0	S19P 10.173%	0
	Materials and Supplies - Assigned to				
31	Construction	Worksheet 1, Line 42, Col. (l)	18,456,409	CP*GPE 1.910%	352,508
32	Prepayments	Worksheet 1, Line 42, Col. (m)	34,031,552	CP*GPE 1.910%	649,985
33	Unfunded Liabilities	Worksheet 1, Line 42, Col. (n)	(4,972,343)	CP*S19 W/S 0.732%	(36,411)
34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29 through 33)	NA		1,221,216
		(Line 22 + Line 23 + Line 24 + Line 27 + Line 28 + Line 34)	NA		59,724,660
35	RATE BASE				

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

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

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 Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects
	OPERATIONS AND MAINTENANCE EXPENSES (Note M)				
36	Transmission - Direct Assign	320-323.112.b fn	NA	DA	0
37	Transmission - Allocate	320-323.112.b	13,967,120		
38	Less: EPRI Dues in Account 566	352-353	0		
39	Subtotal - Transmission to Allocate	Line 37 - Line 38	13,967,120	S19P	1,420,879
40	Electric A&G	320-323.197.b	67,069,953		
41	Less: EPRI Dues in A&G	352-353	1,053,055		
42	Less: Regulatory Commission Expenses	320-323.189.b	1,747,704		
43	Less: Property Insurance	320-323.185.b	879,864		
44	Less: Account 930.2 Items	Note L	6,670,300		
	Line 40 - Line 41 - Line 42 - Line 43 - Line 44		56,719,030	S19 W/S	596,073
45	Adjusted Electric A&G				
46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	0
	Plus: Direct Assigned Regulatory Commission Expenses	350-351 fn	NA	DA	0
47	Plus: Property Insurance	Line 43	879,864	GPE	24,118
48	TOTAL O&M	Sum of Lines 36 through 48	NA		2,041,070
	DEPRECIATION AND AMORTIZATION EXPENSE				
50	Transmission	336.7.f, fn	10,198,994	DA	2,000,000
51	Electric General	336.10 f	142,619	S19 W/S	1,499
52	Common Electric (includes Intangible)	336.11.f	18,172,149	S19 W/S	190,975
53	Amortization of Abandoned Plant	230 fn	NA	DA	
54	TOTAL DEPRECIATION	Sum of Lines 50 through 53	28,513,762		2,192,474
	TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)				
	LABOR RELATED				
55	Payroll (Note D)	262-263 I	5,103,847	S19 W/S	37,374
	PLANT RELATED				
57	Real Estate	262-263 I	26,418,817	CP*GPE	504,586
58	Franchise Tax	262-263 I	17,842,697	CP*GPE	340,786
59	Gross Receipts Tax			Note N	250,000
60	Other	262-263	0		0
61	TOTAL OTHER TAXES	Sum of Lines 55 and 57 through 60	49,365,361		1,132,746
	INCOME TAXES (Note F)				
62	Composite Tax Rate = T	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT}) * \text{FIT} * p\}$	26.1350%		
63	Gross-up Factor	$1 / (1 - T)$	1.3538		
64	Income Tax Factor	$T/(1-T)$	0.3538		
65	Amortization of Investment Tax Credit (enter negative)	266-267, fn	NA	DA	0
66	Amortization of Excess Deferred Income Taxes (enter negative)	Worksheet 3	NA	DA	0
67	Tax Effect of Permanent Differences	Worksheet 4, Line 2 Col. (e)	NA	DA	13,068
68	Income Tax Calculation	(Line 74 * Line 64)	NA	Calc	1,003,763
69	ITC adjustment	(Line 65 * Line 63)	NA	Calc	0
70	Amortization of Excess Deferred Income Tax Adjustment	(Line 66 * Line 63)	NA	Calc	0
71	Permanent Differences Tax Adjustment	(Line 67 * Line 63)	NA	Calc	17,691
72	TOTAL INCOME TAXES	Sum of Lines 68 through 71	NA		1,021,454
	RETURN (Note H)				
73	Debt	Worksheet 5, Line 12, Col. (i)	NA	Calc	1,222,812
74	Common Equity and Preferred Stock	Worksheet 5, Line 12, Col. (f)	NA	Calc	2,836,921
75	TOTAL RETURN	Sum of Lines 73 through 74	NA		4,059,734
	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS	(Line 49 + Line 54 + Line 61 + Line 72 + Line 75)	NA		10,447,477
77	REVENUE CREDITS	(Line 102)	NA		(100,000)
	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)	(Line 76 + Line 77)	NA		10,347,477
79	CORRECTIONS	Worksheet 9, Line 11, Col. (b)	NA		0
	ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)	Worksheet 7, Line 7	NA		0
81	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 78 through 80	NA		10,347,477

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

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

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

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR				
82	Total Electric Plant	(Line 96)	1,687,081,953		
83	Total Transmission Plant	(Line 2)	438,565,556		
84	Schedule 19 Projects	(Line 2)	44,615,385		
85	Schedule 19 Projects Plant Allocator	(Line 84 / Line 83)	10.173%	S19P	
86	Transmission Plant Allocator	(Line 83 / Line 82)	25.996%	TP	
ELECTRIC WAGE AND SALARY ALLOCATOR					
87	Production	354-355.20.b	3,636,705		
88	Transmission	354-355.21.b	4,480,601		
89	Distribution	354-355.23.b	28,036,761		
90	Other (Non-A&G)	354-355.24,25,26.b	7,218,536		
91	Total	Sum of Lines 87 through 90	43,372,603		
92	Transmission Wage and Salary Allocator	(Line 88 / Line 91)	10.330%	T W/S	
93	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 88 * Line 85)	455,813		
94	Schedule 19 Projects Wage and Salary Allocator	(Line 93 / Line 91)	1.051%	S19 W/S	
95	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 93 / Line 88)	10.173%	S19 W/S T	
ELECTRIC COMMON PLANT ALLOCATOR (CE)					
96	Electric	200-201.3.c+6.c	1,687,081,953		% Electric
97	Gas	200-201.3.d+6.d	734,164,689	CP=	69.678%
98	Other	NA	0	(Line 96 / Line 99)	
99	Total	Sum of Lines 96 through 98	2,421,246,642		
REVENUE CREDITS					
100	Account 454, Rent from Electric Property (Note I)	300-301, fn	50,000		
101	Account 456, Other Electric Revenue (Note J)	300-301, fn	50,000		
102	Total Revenue Credits		100,000		

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 of 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 For future use
- 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 = | 21.00% |
| | SIT= | 6.50% (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 | 1.00000% |
| Revenue requirement | 25,000,000 |
| Gross Receipts Tax | 250,000 |
- O May include CWIP in rate base as authorized by FERC.

Central Hudson Gas and Electric Corporation
Worksheet 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)	(n)
Month FF1 Reference Appendix A line #	Electric Intangible 204-207, line 5 fn	Production 204-207, line 46 fn	Transmission 204-207, line 58 fn	Distribution 204-207, Line 75 fn	Electric General 204-207, l. 99 fn	Common 356 fn	Schedule 19 Projects				Total Sum of Columns (h) through (l)	2	
							Project 1 204-207, line 58 fn	Project 2 204-207, line 58 fn	Project 3 204-207, line 58 fn	Project 4 204-207, line 58 fn			
1 December '20	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	-	-	-	10,000,000		
2 January '21	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	-	-	-	10,000,000		
3 February	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	-	-	-	10,000,000		
4 March	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	-	-	-	10,000,000		
5 April	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
6 May	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
7 June	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
8 July	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
9 August	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
10 September	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
11 October	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
12 November	2,461,628	42,981,891	437,460,787	1,138,335,255	4,236,981	342,719,333	10,000,000	50,000,000	-	-	60,000,000		
13 December '21	2,461,628	43,715,682	451,822,779	1,184,840,083	4,238,811	429,382,912	10,000,000	50,000,000	-	-	60,000,000		
14 Average	2,461,628	43,038,567	438,565,556	1,141,912,547	4,237,122	349,384,224	10,000,000	34,615,385	0	0	44,615,385		
Note: Exclude Asset Retirement Obligations													
Accumulated Depreciation													
Month FF1 Reference Appendix A line #	Electric Intangible 200-201 l. 18	Production 219, lines. 20-24 fn	Transmission 219, line 25 fn	Distribution 219, line 26 fn	Electric General 219, line 28 fn	Common 356 fn	Schedule 19 Projects				Total Sum of Columns (h) through (l)	10	
							Project 1 219, line 25 fn	Project 2 219, line 25 fn	Project 3 219, line 25 fn	Project 4 219, line 25 fn			
15 December '20	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(20,000)	-	-	-	(20,000)		
16 January '21	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(40,000)	-	-	-	(40,000)		
17 February	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(60,000)	-	-	-	(60,000)		
18 March	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(80,000)	-	-	-	(80,000)		
19 April	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(100,000)	-	-	-	(100,000)		
20 May	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(120,000)	(100,000)	-	-	(220,000)		
21 June	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(140,000)	(200,000)	-	-	(340,000)		
22 July	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(160,000)	(300,000)	-	-	(460,000)		
23 August	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(180,000)	(400,000)	-	-	(580,000)		
24 September	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(200,000)	(500,000)	-	-	(700,000)		
25 October	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(220,000)	(600,000)	-	-	(820,000)		
26 November	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(134,780,543)	(240,000)	(700,000)	-	-	(940,000)		
27 December '21	-	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(154,307,847)	(260,000)	(800,000)	-	-	(1,060,000)		
28 Average	0	(20,821,412)	(101,823,181)	(270,264,631)	(787,493)	(136,282,643)	(140,000)	(276,923)	0	0	(416,923)		
Miscellaneous Rate Base Items													
Schedule 19 Projects - CWIP Incentive							Unfunded Liabilities						
Month FF1 Reference Appendix A line #	Project 1 216 fn	Project 2 216 fn	Project 3 216 fn	Project 4 216 fn	Total 216 fn		Transmission Land Held for Future Use 214, line TBD fn	Schedule 19 Projects - Land Held for Future Use 214, line TBD	Schedule 19 Projects - Abandoned Plant 230b, line TBD	Materials & Supplies - Transmission 227, Line 8 fn	Materials and Supplies - Assigned to Construction (Electric, Gas and Steam) 227, line 5 fn	Prepayments 110-111, line 57 fn	Accumulated Provision for Injuries and Damages 112-113, line 28 fn
29 December '20	-	40,000,000	-	-	40,000,000		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
30 January '21	-	42,000,000	-	-	42,000,000		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
31 February	-	45,000,000	-	-	45,000,000		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
32 March	-	48,000,000	-	-	48,000,000		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
33 April	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
34 May	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
35 June	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
36 July	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
37 August	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
38 September	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
39 October	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
40 November	-	-	-	-	-		33,378	-	-	-	18,445,195	33,750,847	(4,969,544)
41 December '21	-	-	-	-	-		33,378	-	-	-	18,590,978	37,400,008	(5,005,936)
42 Average	0	13,461,538	0	0	0	13,461,538	33,378	0	0	0	18,456,408	34,031,552	(4,972,343)

Central Hudson Gas and Electric Corporation
Worksheet 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year
Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a)	(b)	(c) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	Nonprorated Items						
	Current Year						
1	ADIT-190	0	0	0			(Line 24)
2	ADIT-282	0	0	0			(Line 30)
3	ADIT-283	0	0	0			(Line 38)
4	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 19 Projects W/S Allocator			1.051%			Appendix A
6	GP Allocator		2.387%				Appendix A
7	End of Year ADIT	0	0	0		0	(Line 4 + Line 5 or Line 6)
8	End of Previous Year ADIT	(556,521)	0	0		(556,521)	Worksheet 2b, Line 7
9	Average Beginning and End of Year	(278,260)	0	0		(278,260)	(Average of Line 7 + Line 8)
10	Prorated ADIT					(500,886)	From Worksheet 2c, Line 14, Col. (r) or Worksheet 2d, Line 13, Col. (n)
11	Total ADIT					(779,146)	

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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
12		0	0	0	0		
13		0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20		0	0	0	0		
21		0	0	0	0		
22		0	0	0	0		
23		0	0	0	0		
24	Total	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 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
25	Accelerated Depreciation - Prorated	0	0	0	0		Worksheet 2c, Line 14, Col. (r)
26		0		0			
27		0					
28		0					
29		0	0	0	0		
30	Total	0	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 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

(a)	(b)	(c)	(d) Schedule 19 Projects Related	(e) Plant	(f) Labor	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
31		0	0	0	0		
32		0					
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	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) Schedule 19 Projects	(d) Plant Related	(e) Labor Related	(f)	(g) Total ADIT	(h)
	Nonprorated Items						
	Prior Year						
1	ADIT-190	0	0	0			(Line 20)
2	ADIT-282	0	0	0			(Line 26)
3	ADIT-283	0	0	0			(Line 34)
4	Subtotal	0	0	0			(Line 1 + Line 2 + Line 3)
5	Schedule 19 Projects W/S Allocator			1.051%			Appendix A
6	GP Allocator		2.387%				Appendix A
7	Prior Year ADIT	0	0	0		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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
8		0	0	0	0		
9		0	0	0	0		
10		0	0	0	0		
11		0	0	0	0		
12		0	0	0	0		
13		0	0	0	0		
14		0	0	0	0		
15		0	0	0	0		
16		0	0	0	0		
17		0	0	0	0		
18		0	0	0	0		
19		0	0	0	0		
20	Total	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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects		Excluded					Justification
21	Depreciation - Liberalized Depreciation - Prorated	-556,521	0	-556,521	0	0	Worksheet 2d, Line 13, Col. (n)
22		0	0				
23		0					
24		0	0	0	0		
25		0	0	0	0		
26	Total	-556,521	0	-556,521	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) Schedule 19 Projects Related	(e) Plant Related	(f) Labor Related	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded					Justification
27		0	0	0	0		
28		0	0				
29		0					
30		0					
31		0					
32		0			0		
33		0					
34	Total	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 = 2021

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)	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)
December 31st balance of Prorated ADIT (Note B)		2020				100.00%	0	0	0									-
1		2021	31	335	365	91.78%	-100,000	-90,000	-82,603	0	2.387%	0	0	-10,000	1.051%	-105	-96	(82,699)
2		2021	28	307	365	84.11%	-100,000	-90,000	-75,699	0	2.387%	0	0	-10,000	1.051%	-105	-88	(75,787)
3		2021		276	365	75.62%	-100,000	-90,000	-68,055	0	2.387%	0	0	-10,000	1.051%	-105	-79	(68,134)
4		2021	30	246	365	67.40%	-100,000	-90,000	-60,658	0	2.387%	0	0	-10,000	1.051%	-105	-71	(60,728)
5		2021	31	215	365	58.90%	-100,000	-90,000	-53,014	0	2.387%	0	0	-10,000	1.051%	-105	-62	(53,076)
6		2021	30	185	365	50.68%	-100,000	-90,000	-45,616	0	2.387%	0	0	-10,000	1.051%	-105	-53	(45,670)
7		2021	31	154	365	42.19%	-100,000	-90,000	-37,973	0	2.387%	0	0	-10,000	1.051%	-105	-44	(38,017)
8		2021	31	123	365	33.70%	-100,000	-90,000	-30,329	0	2.387%	0	0	-10,000	1.051%	-105	-35	(30,364)
9		2021	30	93	365	25.48%	-100,000	-90,000	-22,932	0	2.387%	0	0	-10,000	1.051%	-105	-27	(22,958)
10		2021	31	62	365	16.99%	-100,000	-90,000	-15,288	0	2.387%	0	0	-10,000	1.051%	-105	-18	(15,306)
11		2021	30	32	365	8.77%	-100,000	-90,000	-7,890	0	2.387%	0	0	-10,000	1.051%	-105	-9	(7,900)
12		2021	31	1	365	0.27%	-100,000	-90,000	-247	0	2.387%	0	0	-10,000	1.051%	-105	0	(247)
13		2021											0	-120,000			-584	(500,886)
14	Prorated Balance		365				-1,200,000	-1,080,000	-500,301	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

Account 282 (Note A)

Days in Period					Projection - Proration of Projected Deferred Tax Activity		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
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 Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
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

December 31st balance							0						0
2 January	31	335	365	91.78%	-100,000	-91,781	-91,781	-100,105	-105	-91,781	-105	0	-91,833
3 February	28	307	365	84.11%	-100,000	-84,110	-175,890	-100,105	-105	-84,110	-105	0	-175,996
4 March	31	276	365	75.62%	-100,000	-75,616	-251,507	-100,105	-105	-75,616	-105	0	-251,664
5 April	30	246	365	67.40%	-100,000	-67,397	-318,904	-100,105	-105	-67,397	-105	0	-319,114
6 May	31	215	365	58.90%	-100,000	-58,904	-377,808	-100,105	-105	-58,904	-105	0	-378,071
7 June	30	185	365	50.68%	-100,000	-50,685	-428,493	-100,105	-105	-50,685	-105	0	-428,808
8 July	31	154	365	42.19%	-100,000	-42,192	-470,685	-100,105	-105	-42,192	-105	0	-471,053
9 August	31	123	365	33.70%	-100,000	-33,699	-504,384	-100,105	-105	-33,699	-105	0	-504,804
10 September	30	93	365	25.48%	-100,000	-25,479	-529,863	-100,105	-105	-25,479	-105	0	-530,336
11 October	31	62	365	16.99%	-100,000	-16,986	-546,849	-100,105	-105	-16,986	-105	0	-547,375
12 November	30	32	365	8.77%	-100,000	-8,767	-555,616	-100,105	-105	-8,767	-105	0	-556,194
13 December	31	1	365	0.27%	-100,000	-274	-555,890	-100,105	-105	-274	-105	0	-556,521
14 Total		365			-1,200,000	-555,890		-1,201,261	-1,261	-555,890	-1,261	0	

Actual Monthly Activity	Schedule 19	Plant Related	Gross Plant	Total (d) * (e)	Labor Related	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Projects		Allocator (Appendix A)		(General and Common)			
15 January	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
16 February	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
17 March	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
18 April	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
19 May	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
20 June	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
21 July	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
22 August	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
23 September	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
24 October	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
25 November	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105
26 December	-100,000	0	2.387%	0	-10,000	1.051%	-105	-100,105

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(f)-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
Worksheet 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 Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Line Description			Column (b) * Line 43	Column (c) Column (c)		Column (d) + Column (e)		Column (f) * Column (g)					Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1														
FERC Account 190														
1		0		0	0	0	0.000%	0		0	0	0	0	
2		0		0	0	0	0.000%	0		0	0	0	0	
3		0		0	0	0	0.000%	0		0	0	0	0	
4		0		0	0	0	0.000%	0		0	0	0	0	
5		0		0	0	0	0.000%	0		0	0	0	0	
6 Total FERC Account 190		0		0	0	0		0		0	0	0	0	
FERC Account 282														
7 Depreciation - Liberalized Depreciation		0		0	0	0	0.000%	0		0	0	0	0	
8		0		0	0	0	0.000%	0		0	0	0	0	
9		0		0	0	0	0.000%	0		0	0	0	0	
10		0		0	0	0	0.000%	0		0	0	0	0	
11 Total Account 282		0		0	0	0		0		0	0	0	0	
FERC Account 283														
12		0		0	0	0	0.000%	0		0	0	0	0	
13		0		0	0	0	0.000%	0		0	0	0	0	
14		0		0	0	0	0.000%	0		0	0	0	0	
15		0		0	0	0	0.000%	0		0	0	0	0	
16		0		0	0	0	0.000%	0		0	0	0	0	
17 Total FERC Account 283		0		0	0	0		0		0	0	0	0	
Subtotal Before Being Grossed up for Income Taxes					0	0		0		0	0	0	0	
19 Gross Up					0	0		0		0	0	0	0	
Total Excess Accumulated Deferred Income Taxes - Account 182.3					0	0		0		0	0	0	0	
Excess Accumulated Deferred Income Taxes - amortized to 411.1														
FERC Account 190														
21		0		0	0	0	0.000%	0		0	0	0	0	
22		0		0	0	0	0.000%	0		0	0	0	0	
23 Total Account 190		0		0	0	0		0		0	0	0	0	
FERC Account 282														
24 Depreciation - Liberalized Depreciation		0		0	0	0	0.000%	0	P	0	0	0	0	
25		0		0	0	0	0.000%	0		0	0	0	0	
26		0		0	0	0	0.000%	0		0	0	0	0	
27		0		0	0	0	0.000%	0		0	0	0	0	
28		0		0	0	0	0.000%	0		0	0	0	0	
29 Total Account 282		0		0	0	0		0		0	0	0	0	
FERC Account 283														
30		0		0	0	0	0.000%	0		0	0	0	0	
31		0		0	0	0	0.000%	0		0	0	0	0	
32		0		0	0	0	0.000%	0		0	0	0	0	
33		0		0	0	0	0.000%	0		0	0	0	0	
34		0		0	0	0	0.000%	0		0	0	0	0	
35 Total Account 283		0		0	0	0		0		0	0	0	0	
Subtotal Before Being Grossed up for Income Taxes					0	0		0		0	0	0	0	
37 Gross Up					0	0		0		0	0	0	0	
Total Excess Accumulated Deferred Income Taxes - Account 254					0	0		0		0	0	0	0	
39 Grand Total					0	0		0		0	0	0	0	
40 Total Amortization										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/XX

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
Line #	FF1 Reference	336-337			
1	Amount	50,000	0	0	50,000
2	Income Tax Effect	13,068	0	0	13,068
Ref		Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Line 1 * Income Tax Factor	Sum of Columns (b), (c) and (d)

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

(a) Line #	(b) (c) (d) (e) 13 Month Averages				(f) (g) (h) (i) (j) (k) (l) (m) (n) (o) Allocate Other Rate Base Items to Schedule 19 Projects									
	Gross Plant in Service Worksheet 1, Line 14	Allocator Calculated	Accumulated Depreciation Worksheet 1, Line 28	Net Operating Property Col. (b) - Col. (d)	Net General Plant - Using Allocator Line 6 * Col. (c)	Net Intangible Plant - Using Allocator Line 6 * Col. (c)	Net Common Plant - Using Allocator Line 6 * Col. (c)	CWIP Worksheet 1, Line 42	Abandoned Plant - Using Allocator Worksheet 1, Line 42	Accumulated Deferred Income Taxes - Using Allocator Line 6 * Col. (c)	(Excess)/Deficient ADIT - Using Allocator Line 6 * Col. (c)	Land Held for Future Use - Using Allocator Line 6 * Col. (c)	Other Rate Base Items - Using Allocator Line 6 * Col. (c)	Total Rate Base Sum of Col. (e) through Col. (n)
Reference Project Grouping 1	10,000,000	22.41%	(140,000)	9,860,000	8,126	5,798	349,760	0	-	(174,636)	-	-	273,721	10,322,769
Project Grouping 2	34,615,385	77.59%	(276,923)	34,338,462	28,127	20,071	1,210,708	13,461,538	-	(604,510)	-	-	947,495	49,401,891
Project Grouping 3	-	0.00%	-	-	-	-	-	0	-	-	-	-	-	-
Project Grouping 4	-	0.00%	-	-	-	-	-	0	-	-	-	-	-	-
5		0.00%												
6 Total	44,615,385	100.00%	(416,923)	44,198,462	36,253 Appendix A, Line 19	25,870 Appendix A, Line 20	1,560,467 Appendix A, Line 21	13,461,538 Worksheet 1, Line 42	0 Worksheet 1, Line 42	(779,146) Appendix A, Line 25	0 Appendix A, Line 26	- Appendix A, Line 27	1,221,216 Appendix A, Line 34	59,724,660
Ref														

	Rate Base		WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Debt Return
	Col. (a)	Attachment 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Attachment 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)	Attachment 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)	
Reference Project Grouping 1	10,322,769	6.80%	701,682	4.75%	490,332	2.05%	211,350	
Project Grouping 2	49,401,891	6.80%	3,358,052	4.75%	2,346,590	2.05%	1,011,462	
Project Grouping 3	-	6.80%	-	4.75%	-	2.05%	-	
Project Grouping 4	-	6.80%	-	4.75%	-	2.05%	-	
11								
12	Total	59,724,660	4,059,734		2,836,921		1,222,812	

Schedule 19 Projects Included in Each Project Group			
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)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Project 1									
		Capitalization	%s	Cost Rates	WACC					
1	Long Term Debt	Line 30, Col. (i)	836,945,404	50.0%	4.095%	2.05%				
2	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%		ROE per New York State Public Service Commission, Case No.		9.50%
3	Common Stock	Line 30, Col. (d)	858,850,241	50.0%	9.500%	4.75%		ROE Ceiling		11.27%
4	Total Capitalization		1,695,795,645	100.0%	(Lines 1 and 2, Col. (j))	6.80%				

	Project 2									
		Capitalization	%s	Cost Rates	WACC					
5	Long Term Debt	Line 30, Col. (i)	836,945,404	50.0%	4.095%	2.05%				
6	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%		ROE per New York State Public Service Commission, Case No.		9.50%
7	Common Stock	Line 30, Col. (d)	858,850,241	50.0%	9.500%	4.75%		ROE Ceiling		11.27%
8	Total Capitalization		1,695,795,645	100.0%	(Lines 5 and 6, Col. (j))	6.80%				

	Project 3									
		Capitalization	%s	Cost Rates	WACC					
9	Long Term Debt	Line 30, Col. (i)	836,945,404	50.0%	4.095%	2.05%				
10	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%		ROE per New York State Public Service Commission, Case No.		9.50%
11	Common Stock	Line 30, Col. (d)	858,850,241	50.0%	9.500%	4.75%		ROE Ceiling		11.27%
12	Total Capitalization		1,695,795,645	100.0%	(Lines 9 and 10, Col. (j))	6.80%				

	Project 4									
		Capitalization	%s	Cost Rates	WACC					
13	Long Term Debt	Line 30, Col. (i)	836,945,404	50.0%	4.095%	2.05%				
14	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%		ROE per New York State Public Service Commission, Case No.		9.50%
15	Common Stock	Line 30, Col. (d)	858,850,241	50.0%	9.500%	4.75%		ROE Ceiling		11.27%
16	Total Capitalization		1,695,795,645	100.0%	(Lines 13 and 14, Col. (j))	6.80%				

		Common Equity				Long-term Debt				
		Less:			Common Equity for Capitalization Col. (a) - Col. (b) - Col. (c)					
		Total	Less: Preferred Stock	Comprehensive Income		Unamortized Gains on Recaptured Debt	Unamortized Debt Expense	Unamortized Loss on Recaptured Debt	Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - (h)	
Month										
17	December	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
18	January	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
19	February	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
20	March	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
21	April	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
22	May	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
23	June	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
24	July	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
25	August	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
26	September	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
27	October	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
28	November	852,579,304	-	(161,194)	852,740,498	836,950,000	-	4,747,888	1,860,470	830,341,642
29	December	932,185,806	-	18,651	932,167,155	922,800,000	-	5,101,845	1,507,601	916,190,554
30	Average		-		858,850,241					836,945,404

31	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66)	34,271,510
32	Long-Term Debt	(Line 30, Col. (i))	836,945,404
33	Long-term Debt Interest Rate	(Line 31 / Line 32)	4.095%
34	Preferred Dividends	118-119c, I.29	-
35	Preferred Stock	(Line 30, Col. (b))	-
36	Preferred Stock Rate	(Line 34 / Line 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 true-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line

			Estimated Interest Rate	Actual Interest Rate	Interest Rate True
1	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	0
6	F	Interest Rate True-up from Prior Periods	0		
7	G	ATU Adjustment with Interest Rate True-up From Prior Periods	0		

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

Interest on Amount of Refunds or Surcharges

	Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
8	July	Year 1	0.0000%	0.0000%
9	August	Year 1	0.0000%	0.0000%
10	September	Year 1	0.0000%	0.0000%
11	October	Year 1	0.0000%	0.0000%
12	November	Year 1	0.0000%	0.0000%
13	December	Year 1	0.0000%	0.0000%
14	January	Year 2	0.0000%	0.0000%
15	February	Year 2	0.0000%	0.0000%
16	March	Year 2	0.0000%	0.0000%
17	April	Year 2	0.0000%	0.0000%
18	May	Year 2	0.0000%	0.0000%
19	June	Year 2	0.0000%	0.0000%
20	July	Year 2	0.0000%	0.0000%
21	August	Year 2	0.0000%	0.0000%
22	September	Year 2	0.0000%	0.0000%
23	October	Year 2	0.0000%	0.0000%
24	November	Year 2	0.0000%	0.0000%
25	December	Year 2	0.0000%	0.0000%
26	January	Year 3	0.0000%	0.0000%
27	February	Year 3	0.0000%	0.0000%
28	March	Year 3	0.0000%	0.0000%
29	April	Year 3	0.0000%	0.0000%
30	May	Year 3	0.0000%	0.0000%
31	June	Year 3	0.0000%	0.0000%
32	Average		0.00000%	0.00000%

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) (Note 1)
TRANSMISSION PLANT		
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%
GENERAL PLANT AND COMMON		
390	Structures & Improvements	3.10%
391	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	Communication Equipment	5.00%
398	Miscellaneous Equipment	3.30%
INTANGIBLE PLANT		
303	Miscellaneous Intangible Plant	2.86%
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%
303	Transmission Facility Contributions in Aid of 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.

Central Hudson Gas and Electric Corporation
Workpaper 9: Prior Period Corrections

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

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

			(a)	(b)
			Revenue	Calendar Year
Line			Impact of	
<u>No.</u>	<u>Description</u>	<u>Source</u>	<u>Correction</u>	<u>Requirement</u>
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 * 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.