Section 6.19.9.2.2 Formula Rate Template

Central Hudson Gas and Electric Corporation   
 Transmission Formula Rate

Schedule 19 Projects

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

Worksheet Tab Description

A Appendix A Annual Transmission Revenue Requirement for Schedule 19 Projects

1 RB Items Average Balances for Most Rate Base Items

2a ADIT-Current Year Current Year Average Accumulated Deferred Income Taxes

2b ADIT-Prior Year Prior Year Accumulated Deferred Income Taxes

2c ADIT Proration Projected Proration of Projected Accumulated Deferred Income Taxes

2d ADIT Proration Actual Proration of Actual Accumulated Deferred Income Taxes

3 EADIT Excess Accumulated Deferred Income Tax Rate Base and Amortization

4 IT Permanent Differences Permanent Book/Tax Differences

5 Project Return Return Requirement by Project

6 Project Cost Of Capital Schedule 19 Projects Cost of Capital

7 Annual True-up Adjustment Annual True-up Adjustment

Depreciation Rates Approved by the Commission and Used to Determine

8 Depreciation Rates Schedule 19 Projects Depreciation and Amortization Expense

9 Corrections Prior Period Corrections

Formula Rate - Non-Levelized Transmission Formula Rate Template Projected ATRR or Actual ATRR for the 12 Mon

Utilizing FERC Form 1 Data

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Thirteen Monthly Balances

Composite Depreciation Rates

(1) (2) (3) (4) (5)

Line

Company Total

Form No. 1 or Transmission (where Schedule 19

No. RATE BASE (Note A): Formula Rate Reference applicable) Allocator (Note K) Projects

GROSS PLANT IN SERVICE

1 Production Worksheet 1, Line 14, Col. (c) 0 NA 0

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

2 Transmission (m) 0 DA 0

3 Distribution Worksheet 1, Line 14, Col. (e) 0 NA 0

4 Electric General Worksheet 1, Line 14, Col. (f) 0 S19 W/S #DIV/0! #DIV/0!

5 Electric Intangible Worksheet 1, Line 14, Col. (b) 0 S19 W/S #DIV/0! #DIV/0!

6 Common Worksheet 1, Line 14, Col. (g) 0 CP\*S19 W/S #DIV/0! #DIV/0!

7 TOTAL GROSS PLANT (Sum of Lines 1 through 6) 0 GP= #DIV/0! #DIV/0!

8 Without Common - For Gross Plant Allocator Calculation Only 0 GPE= #DIV/0! #DIV/0!

ACCUMULATED DEPRECIATION

9 Production Worksheet 1, Line 28, Col. (c) - NA 0

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

10 Transmission (m) - DA -

11 Distribution Worksheet 1, Line 28, Col. (e) - NA 0

12 Electric General Worksheet 1, Line 28, Col. (f) - S19 W/S #DIV/0! #DIV/0!

13 Electric Intangible Worksheet 1, Line 28, Col. (b) - S19 W/S #DIV/0! #DIV/0!

14 Common Worksheet 1, Line 28, Col. (g) - CP\*S19 W/S #DIV/0! #DIV/0!

15 TOTAL ACCUM. DEPRECIATION (Sum of Lines 9 through 14) - #DIV/0!

NET PLANT IN SERVICE

16 Production (Line 1 + Line 9) 0 0

17 Transmission (Line 2 + Line 10) 0 0

18 Distribution (Line 3 + Line 11) 0 0

19 General (Line 4 + Line 12) 0 #DIV/0!

20 Intangible (Line 5 + Line 13) 0 #DIV/0!

21 Common (Line 6 + Line 14) 0 #DIV/0!

22 TOTAL NET PLANT (Sum of Lines 16 through 21) 0 #DIV/0!

23 CWIP (Note O) Worksheet 1, Line 42, Col. (g) NA -

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 #DIV/0!

26 Excess Accumulated Deferred Income Taxes 3-EDIT NA 0

27 TOTAL ACCUMULATED DEFERRED INCOME TAXES (Line 25 - Line 26) #DIV/0!

28 LAND HELD FOR FUTURE USE Worksheet 1, Line 42, Col. (h) or (i) 0 DA 0

OTHER RATE BASE ITEMS

29 Cash Working Capital (Line 49 times 45/360) NA #DIV/0!

30 Materials & Supplies - Transmission Worksheet 1, Line 42, Col. (k) 0 S19P #DIV/0! #DIV/0!

31 Materials and Supplies - Assigned to Construction Worksheet 1, Line 42, Col. (l) 0 CP\*GPE #DIV/0! #DIV/0!

32 Prepayments Worksheet 1, Line 42, Col. (m) 0 CP\*GPE #DIV/0! #DIV/0!

33 Unfunded Liabilities Worksheet 1, Line 42, Col. (n) - CP\*S19 W/S #DIV/0! #DIV/0!

34 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 29 through 33) 0 #DIV/0!

(Line 22 + Line 23 + Line 24 + Line 27 +

35 RATE BASE Line 28 + Line 34) #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Utilizing FERC Form 1 Data

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

(1) (2) (3) (4) (5)

Line

Company Total

Form No. 1 or Transmission (where Schedule 19

No. ANNUAL TRANSMISSION REVENUE REQUIREMENT Formula Rate Reference applicable) Allocator (Note K) 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 0

38 Less: EPRI Dues in Account 566 352-353 0

39 Subtotal - Transmission to Allocate Line 37 - Line 38 0 S19P #DIV/0! #DIV/0!

40 Electric A&G 320-323.197.b 0

41 Less: EPRI Dues in A&G 352-353 0

42 Less: Regulatory Commission Expenses 320-323.189.b 0

43 Less: Property Insurance 320-323.185.b 0

44 Less: Account 930.2 Items Note L 0

Line 40 - Line 41 - Line 42 - Line 43 -

45 Adjusted Electric A&G Line 44 0 S19 W/S #DIV/0! #DIV/0!

46 Plus: Transmission Related Regulatory Expenses 350-351 fn 0 S19P #DIV/0! #DIV/0!

47 Plus: Direct Assigned Regulatory Commission Expenses 350-351 fn NA DA 0

48 Plus: Property Insurance Line 43 0 GPE #DIV/0! #DIV/0!

49 TOTAL O&M Sum of Lines 36 through 48 NA #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

50 Transmission 336.7.f, fn 0 DA 0

51 Electric General 336.10 f 0 S19 W/S #DIV/0! #DIV/0!

52 Common Electric (includes Intangible) 336.11.f 0 S19 W/S #DIV/0! #DIV/0!

53 Amortization of Abandoned Plant 230 fn NA DA

54 TOTAL DEPRECIATION Sum of Lines 50 through 53 0 #DIV/0!

TAXES OTHER THAN INCOME TAXES (TOTAL

COMPANY)

LABOR RELATED

55 Payroll (Note D) 262-263 0 S19 W/S #DIV/0! #DIV/0!

56 PLANT RELATED

57 Real Estate 262-263 0 CP\*GPE #DIV/0! #DIV/0!

58 Franchise Tax 262-263 0 CP\*GPE #DIV/0! #DIV/0!

59 Gross Receipts Tax Note N 0

60 Other 262-263 0 0

61 TOTAL OTHER TAXES Sum of Lines 55 and 57 through 60 0 #DIV/0!

INCOME TAXES (Note F)

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

62 Composite Tax Rate = T \* FIT \* p)}= 0.0000%

63 Gross-up Factor 1 / (1 - T) 0.0000

64 Income Tax Factor T/(1-T) 0.0000

65 Amortization of Investment Tax Credit (enter negative) 266-267, fn NA DA 0

Amortization of Excess Deferred Income Taxes (enter

66 negative) Worksheet 3 NA DA 0

67 Tax Effect of Permanent Differences Worksheet 4, Line 2 Col. (e) NA DA -

68 Income Tax Calculation (Line 74 \* Line 64) NA Calc #DIV/0!

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 0

72 TOTAL INCOME TAXES Sum of Lines 68 through 71 NA #DIV/0!

RETURN (Note H)

73 Debt Worksheet 5, Line 12, Col. (i) NA Calc #DIV/0!

74 Common Equity and Preferred Stock Worksheet 5, Line 12, Col. (f) NA Calc #DIV/0!

75 TOTAL RETURN Sum of Lines 73 through 74 NA #DIV/0!

ANNUAL TRANSMISSION REVENUE REQUIREMENT (Line 49 + Line 54 + Line 61 + Line 72 +

76 BEFORE REVENUE CREDITS Line 75) NA #DIV/0!

77 REVENUE CREDITS (Line 102) NA -

ANNUAL TRANSMISSION REVENUE REQUIREMENT

78 (ATRR) (Line 76 + Line 77) NA #DIV/0!

79 CORRECTIONS Worksheet 9, Line 11, Col. (b) NA 0

80 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 #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Utilizing FERC Form 1 Data

Central Hudson Gas and Electric Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

82 Total Electric Plant (Line 96) 0

83 Total Transmission Plant (Line 2) 0

84 Schedule 19 Projects (Line 2) 0

85 Schedule 19 Projects Plant Allocator (Line 84 / Line 83) #DIV/0! S19P

86 Transmission Plant Allocator (Line 83 / Line 82) #DIV/0! TP

ELECTRIC WAGE AND SALARY ALLOCATOR

87 Production 354-355.20.b 0

88 Transmission 354-355.21.b 0

89 Distribution 354-355.23.b 0

90 Other (Non-A&G) 354-355.24,25,26.b 0

91 Total Sum of Lines 87 through 90 0

92 Transmission Wage and Salary Allocator (Line 88 / Line 91) #DIV/0! T W/S

Schedule 19 Projects Wages and Salaries (transmission

93 wages and salary times S19P) (Line 88 \* Line 85) #DIV/0!

94 Schedule 19 Projects Wage and Salary Allocator (Line 93 / Line 91) #DIV/0! S19 W/S

Schedule 19 Projects Transmission Wage and Salary

95 Allocator (Line 93 / Line 88) #DIV/0! S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR (CE) % Electric

96 Electric 200-201.3.c+6.c 0

97 Gas 200-201.3.d+6.d 0 CP= #DIV/0!

98 Other NA 0 (Line 96 / Line 99)

99 Total Sum of Lines 96 through 98 0

REVENUE CREDITS

100 Account 454, Rent from Electric Property (Note I) 300-301, fn -

Account 456, Other Electric Revenue (Note J)

101 300-301, fn -

102 Total Revenue Credits -

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

Notes

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

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

B 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 = 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT)

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

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

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

ROE determined by FERC. The ROE Cap will be supported in the original filing and no change inROE 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

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 19Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

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

Gross receipt tax rate 0.00000%

Revenue requirement -

Gross Receipts Tax -

O May include CWIP in rate base as authorized by FERC.

Central Hudson Gas and Electric Corporation

Workpaper 1: Average Balances for Most Rate Base Items

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

Gross Operating Property

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Schedule 19 Projects

Month Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 204-207, line 5 fn 204-207, line 46 fn 204-207, line 58 fn 204-207, Line 75 fn 204-207, l. 99 fn 356 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn Sum of Columns (h)through (l)

Appendix A line # 5 1 2 3 4 6 2 2 2 2 2 2

1 December '20 - - - - - - - - - - -

2 January '21 - - - - - - - - - - -

3 February - - - - - - - - - - -

4 March - - - - - - - - - - -

5 April - - - - - - - - - - -

6 May - - - - - - - - - - -

7 June - - - - - - - - - - -

8 July - - - - - - - - - - -

9 August - - - - - - - - - - -

10 September - - - - - - - - - -

11 October - - - - - - - - - - -

12 November - - - - - - - - - -

13 December '21 - - - - - - - - - -

14 Average - - - 0 0 0 0 0 0 0 0 -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Month Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 200-201 l. 18 219, lines. 20-24 fn 219, line 25 fn 219, line 26 fn 219, line 28 fn 356 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn Sum of Columns (h)through (l)

Appendix A line # 13 9 10 11 12 14 10 10 10 10 10 10

15 December '20 - - - - - - - - - -

16 January '21 - - - - - - - - - -

17 February - - - - - - - - - -

18 March - - - - - - - - - -

19 April - - - - - - - - - -

20 May - - - - - - - - - -

21 June - - - - - - - - - -

22 July - - - - - - - - - -

23 August - - - - - - - - - - -

24 September - - - - - - - - - -

25 October - - - - - - - - - - -

26 November - - - - - - - - - -

27 December '21 - - - - - - - - - -

28 Average 0 - 0 0 0 0 0 0 0 0 0 0

Miscellaneous Rate Base Items

Unfunded Liabilities

Schedule 19 Projects - CWIP Incentive

Transmission Land Held Schedule 19 Projects - Schedule 19 Projects - Materials & Supplies - Materials and Supplies -

Project 1 Project 2 Project 3 Project 4 Total for Future Use Land Held for Future Use Abandoned Plant Transmission Assigned to Construction Prepayments Accumulated Provision for

(Electric, Gas and Steam)

Month njuries and Damages

FF1 Reference 216 fn 216 fn 216 fn 216 fn 216 fn 216 fn 214, line TBD fn 214, line TBD 230b, line TBD 227, Line 8 fn 227, line 5 fn 110-111, line 57 fn 112-113, line 28 fn

Appendix A line # 23 23 23 23 23 23 28 28 24 30 31 32

29 December '20 - - - - - - - - - - - -

30 January '21 - - - - - - - - - - - -

31 February - - - - - - - - - - - -

32 March - - - - - - - - - - - -

33 April - - - - - - - - - - - -

34 May - - - - - - - - - - - -

35 June - - - - - - - - - - - -

36 July - - - - - - - - - - - -

37 August - - - - - - - - - - - -

38 September - - - - - - - - - - - -

39 October - - - - - - - - - - - -

40 November - - - - - - - - - - - -

41 December '21 - - - - - - - - - - - -

42 Average 0 0 0 0 0 0 0 0 0 0 0 0 0

1-RB Items

Central Hudson Gas and Electric Corporation

Workpaper 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) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

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 #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 End of Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

8 End of Previous Year ADIT #DIV/0! #DIV/0! #DIV/0! #DIV/0! Worksheet 2b, Line 7

9 Average Beginning and End of Year #DIV/0! #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Worksheet 2c, Line 14, Col. (r) or Worksheet 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0!

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

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 0 0 0 0 0

24 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Central Hudson Gas and Electric Corporation

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

25 Accelerated Depreciation - Prorated 0 0 0 0 0 Worksheet 2c, Line 14, Col. (r)

26 0 0

27 0

28 0

29 0 0 0 0 0

30 Total 0 0 0 0 0

Instructions for Account 282:

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

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

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

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

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

Central Hudson Gas and Electric Corporation

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Total Projects Plant Labor

Excluded Related Justification

31 0 0 0 0

32 0 0

33 0

34 0

35 0

36 0

37 0

38 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

2a-ADIT Current Year

Central Hudson Gas and Electric Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year   
 Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

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 #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 Prior Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

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

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 0 0 0 0 0

9 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

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

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

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

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

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

Central Hudson Gas and Electric Corporation

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor

Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Worksheet 2d, Line 13, Col. (n)

22 0 0

23 0

24 0

25 0 0 0 0 0

26 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

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

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

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

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

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

Central Hudson Gas and Electric Corporation

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

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

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

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

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

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

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

Central Hudson Gas and Electric Corporation

Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection   
 Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Debit amounts are shown as positive and credit amounts are shown as negative.   
Rate Year =

Account 282 (Note A)

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)

Beginning Balance & Monthly Changes Year Days in the Number of Days Total Days Weighting Beginning Schedule 19 Transmission Plant Related Gross Plant Plant Plant Proration Labor Related W/S Allocator Labor Labor Total Transmission

Month Remaining in in the for Balance/ Projects Proration Allocator Allocation (j) (f) x (l) (General and (Appendix A) Allocation Proration Prorated Amount (i)

Year After Projected Projection Monthly Amount/ (f) x (h) (Appendix A) \* (k) Common) (n) \* (o) (f) x (p) + (m) + (q)

Current Month Rate Year (d)/(e) Ending Balance

December 31st balance of Prorated

1 ADIT (Note B) 2020 100.00% 0 0 0 -

2 January 2021 31 335 365 91.78% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 2021 28 307 365 84.11% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 2021 31 276 365 75.62% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 2021 30 246 365 67.40% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 2021 31 215 365 58.90% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 2021 30 185 365 50.68% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 2021 31 154 365 42.19% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 2021 31 123 365 33.70% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 2021 30 93 365 25.48% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 2021 31 62 365 16.99% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 2021 30 32 365 8.77% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 2021 31 1 365 0.27% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Prorated Balance 365 0 0 0 0 #DIV/0! 0 #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Worksheet 2d-Prior Year ADIT Proration Actual

Central Hudson Gas and Electric Corporation

Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration   
Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Year =

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

Account 282 (Note A)

Days in Period

(a) (b) (c) (d) (e)

Projection - Proration of Projected Deferred Tax   
 Activity

(f) (g) (h)

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

(i) (j) (k) (l) (m) (n)

Difference between Actual activity (Col I)

Month

1 December 31st balance

2 January

3 February

4 March

5 April   
6 May

7 June

8 July

9 August

10 September

11 October

12 November

13 December

14 Total

Actual Monthly Activity

15 January

16 February

17 March

18 April

19 May

20 June

21 July

22 August

23 September

24 October

25 November

26 December

Number of   
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month's Year (Line 14,

Accrual of Col b)

Deferred   
 Taxes

31 335 365

28 307 365

31 276 365

30 246 365

31 215 365

30 185 365

31 154 365

31 123 365

30 93 365

31 62 365

30 32 365

31 1 365   
365

Schedule 19

Projects Plant Related

0 0

0 0

0 0

0 0

0 0

0 0

0 0

0 0

0 0

0 0

0 0   
0 0

Proration Projected Prorated

Percentage Monthly Amount (e)

(c)/(d) Activity \* (f)

91.78% 0 0

84.11% 0 0

75.62% 0 0

67.40% 0 0

58.90% 0 0

50.68% 0 0

42.19% 0 0

33.70% 0 0

25.48% 0 0

16.99% 0 0

8.77% 0 0

0.27% 0 0

0 0

Gross Plant Labor Related

Allocator (General and

(Appendix A) Total (d) \* (e) Common)

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0

#DIV/0! #DIV/0! 0   
#DIV/0! #DIV/0! 0

Difference   
 between

Prorated Projected Actual Monthly Activity projected

Balance Sum (table below, grand monthly and

of (g) total) actual monthly

activity (i) -

(f)

0

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

0 #DIV/0! #DIV/0!

#DIV/0! #DIV/0!

W/S Allocator (Appendix

A) Total (g) \* (h)

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!

#DIV/0! #DIV/0!   
#DIV/0! #DIV/0!

Preserve proration   
 when actual

monthly and

projected monthly   
activity are either   
both increases or

decreases.   
(See Note A)

#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!

Grand Total (b) +   
 (f) + (i)

#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!   
#DIV/0!

projected and when projected activity

actual activity when is an increase while

actual and actual activity is a Balance reflecting

projected activity decrease OR projected proration or averaging (n)

are either both activity is a decrease + (k) +((l) + (m))/2

increases or while actual activity is

decreases. an increase.

(See Note A) (See Note A)

0

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!

#DIV/0! #DIV/0! #DIV/0!   
#DIV/0! #DIV/0!

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

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

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.   
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Central Hudson Gas and Electric Corporation

Workpaper 3: Excess Accumulated Deferred Income Taxes   
 Resulting from Income Tax Rate Changes (Note A)

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

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

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Protected(P)

Deficient or Adjusted Unprotected

Excess Deficient or Schedule 19 Property

ADIT Balances Accumulated Excess Projects (UP)

ADIT Balances After Deferred Taxes Accumulated Allocation Allocated to Unprotected

Prior to Remeasurement at December Adjustments After Deferred Factors (Note Schedule 19 Other (UO) Amortization Balance at Amortization Balance at

Line Description Remeasurement (Note C) 31, Remeasurement Taxes B) Projects Note B) Year December 31 Year December 31 `

Column (b) \* Line Column (b) - Column (d) + Column (f) \* Column (h) - Column (k) -

43 Column (c) Column (e) Column (g) Column (j) Column (l)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1 0 0 0 0 0 0.000% 0 0 0 0 0

2 0 0 0 0 0 0.000% 0 0 0 0 0

3 0 0 0 0 0 0.000% 0 0 0 0 0

4 0 0 0 0 0 0.000% 0 0 0 0 0

5 0 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 0

FERC Account 282

7 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 0 0 0 0

8 0 0 0 0 0 0.000% 0 0 0 0 0

9 0 0 0 0 0 0.000% 0 0 0 0 0

10 0 0 0 0 0 0.000% 0 0 0 0 0

11 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

12 0 0 0 0 0 0.000% 0 0 0 0 0

13 0 0 0 0 0 0.000% 0 0 0 0 0

14 0 0 0 0 0 0.000% 0 0 0 0 0

15 0 0 0 0 0 0.000% 0 0 0 0 0

16 0 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 0

Subtotal Before Being Grossed up for

18Income Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred

20Income Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21 0 0 0 0 0 0.000% 0 0 0 0 0

22 0 0 0 0 0 0.000% 0 0 0 0 0

23 Total Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

24 Depreciation - Liberalized Depreciation 0 0 0 0 0 0.000% 0 P 0 0 0 0

25 0 0 0 0 0 0.000% 0 0 0 0 0

26 0 0 0 0 0 0.000% 0 0 0 0 0

27 0 0 0 0 0 0.000% 0 0 0 0 0

28 0 0 0 0 0 0.000% 0 0 0 0 0

29 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

30 0 0 0 0 0 0.000% 0 0 0 0 0

31 0 0 0 0 0 0.000% 0 0 0 0 0

32 0 0 0 0 0 0.000% 0 0 0 0 0

33 0 0 0 0 0 0.000% 0 0 0 0 0

34 0 0 0 0 0 0.000% 0 0 0 0 0

35 Total Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for

36Income Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0 0

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

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

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

41 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

jected ATRR or Actual ATRR for the 12 Months Ended 12/31/XX

Line # (a) (b) (c) (d) (e)

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent Schedule 19

Book/Tax Projects

Line # Differences

FF1 Reference 336-337

1 Amount - 0 0 -

2 Income Tax Effect - 0 0 -

Sum of

Line 1 \* Income Line 1 \* Income Line 1 \* Income Columns (b), (c)

Ref Tax Factor Tax Factor Tax Factor and (d)

4-IT Permanent Differences

Central Hudson Gas and Electric Corporation   
 Workpaper 5: Project Return

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

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o)

13 Month Averages Allocate Other Rate Base Items to Schedule 19 Projects

Accumulated Land Held for

Net General Net Intangible Plant Net Common Abandoned Deferred Income (Excess)/Deficient Future Use - Other Rate Base

Gross Plant in Accumulated Net Operating Plant - Using -- Using Allocator Plant - - Using Plant - Using Taxes - Using ADIT - Using Using Items - Using

Line # Service Allocator Depreciation Property Allocator Allocator CWIP Allocator Allocator Allocator Allocator Allocator Total Rate Base

Workpaper 1, Workpaper 1, Workpaper 1, Line Workpaper 1, Line 6 \* Col. Sum of Col. (e)

Reference Line 14 Calculated Line 28 Col. (b) - Col. (d) Line 6 \* Col. (c) Line 6 \* Col. (c) Line 6 \* Col. (c) 42 Line 42 Line 6 \* Col. (c) Line 6 \* Col. (c) (c) Line 6 \* Col. (c) through Col. (n)

1 ProjectGrouping 1 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

2 Grouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 ProjectGrouping 3 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 ProjectGrouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 #DIV/0!

6 Total - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 0 #DIV/0! 0 - #DIV/0! #DIV/0!

Appendix A, Line Appendix A, Line Workpaper 1, Line Workpaper 1, Appendix A, Line Appendix A, Appendix A, Line

Ref 19 Appendix A, Line 20 21 42 Line 42 Appendix A, Line 25 26 Line 27 34

Weighted Preferred Preferred and

and Common Equity Common Equity Weighted Debt

Rate Base WACC Return Rate Return Rate Debt Return

Attachment 6, Attachment 6, Lines 2

Line 4, Line 8, + 3, Lines 6 + 7, Lines Attachment 6,

Line 12, or Line Col. (b) \* Col. 10 + 11 or Lines 14 + Line 1, Line 5,

Reference Col. (o) 16 c) 15 Col. (b) \* Col. (e) Line 9 or Line 13 Col. (b) \* Col. (h)

Project

7 Grouping 1 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

Project

8 Grouping 2 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

9 ProjectGrouping 3 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

10 ProjectGrouping 4 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

11

12 Total #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Project Name Description Investment

Grouping 1

Project

Grouping 2

ProjectGrouping 3

ProjectGrouping 4

Central Hudson Gas and Electric Corporation   
 Workpaper 6: Project Cost of Capital

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

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Line # Project 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

2 Preferred Stock Line 30, Col. (b) - 0.0% 0.000% 0.00% ROE Ceiling 11.27%

3 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 1 and 2,

4 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

6 Preferred Stock Line 30, Col. (b) - 0.0% 0.000% 0.00% ROE Ceiling 11.27%

7 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 5 and 6,

8 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

10 Preferred Stock Line 30, Col. (b) - 0.0% 0.000% 0.00% ROE Ceiling 11.27%

11 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 9 and 10,

12 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 30, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

14 Preferred Stock Line 30, Col. (b) - 0.0% 0.000% 0.00% ROE Ceiling 11.27%

15 Common Stock Line 30, Col. (d) 0 0.0% 0.000% 0.00%

(Lines 13 and 14,

16 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Common Equity Long-term Debt

Less:

Accumulated Unamortized

Other Common Equity Gains on Unamortized Loss

Less: Preferred Comprehensive for Reacquired Unamortized on Reacquired Long-term Debt for

Total Stock Income Capitalization Total Debt Debt Expense Debt Capitalization

Col. (a) - Col. (b) Col. (e) + Col. (f) - Col. (g) -

Month 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn - Col. (c) 112-113, l.24, fn 112-113, l.61, fn 110-111, l.69, fn 110-111, l.81, fn (h)

17 December - - - - - - - -

18 January - - - - - - - -

19 February - - - - - - - -

20 March - - - - - - - -

21 April - - - - - - - -

22 May - - - - - - - -

23 June - - - - - - - -

24 July - - - - - - - -

25 August - - - - - - - -

26 September - - - - - - - -

27 October - - - - - - - -

28 November - - - - - - - -

29 December - - - - - - - -

30 Average - -

(114-117c, sum

of lines 62, 63,

31 Long Term Interest 64, 65, 66) 0

32 Long-Term Debt (Line 30, Col. (i)) 0

(Line 31 / Line

33 Long-term Debt Interest Rate 32) #DIV/0!

34 Preferred Dividends 118-119c, l.29 -

35 Preferred Stock (Line 30, Col. (b)) -

(Line 34 / Line

36 Preferred Stock Rate 35) 0

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

Central Hudson Gas and Electric Corporation   
Workpaper 7: Annual True-up Adjustment

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

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

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

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

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

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

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

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

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

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

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1   
by the application of clearly identified and supported information. If the reconciliation

is provided through a worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line

Estimated Actual Interest Interest

Interest Rate Rate 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 Estimated Actual

Monthly Monthly

Month Year Interest Rate 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

Rate (Annual)

FERC Account Number FERC Account (Note 1)

TRANSMISSION PLANT

303 Miscellaneous Intangible Plant 2.86%

350.1 Land Rights 1.11%

352 Structures and Improvements 1.44%

353 Station Equipment 2.30%

354 Towers and Fixtures 1.63%

355 Poles and Fixtures 2.88%

356 Overhead Conductor and Devices 1.93%

356.3 Smart Wire Device 2.75%

357 Underground Conduit 2.44%

358 Underground Conductor and Devices 1.91%

390 Structures and Improvements 3.25%

GENERAL PLANT AND COMMON

390 Structures & Improvements 3.10%

391-11 EDP Equipment - Systems and Mainframe 12.50%

391-12 EDP Equipment - Systems Operation - SCADA 8.33%

391-21 Data Handling Equipment 5.00%

391.22 Office Furniture & Equipment 5.00%

392 Transportation Equipment 9.00%

393 Stores Equipment 2.86%

394 Tools, Shop & Garage Equipment 3.33%

395 Laboratory Equipment 2.86%

396 Power Operated Equipment 7.50%

397-10 Communications Equipment - Radio 5.00%

397-20 Communication Equipment - Telephone 10.00%

398 Miscellaneous Equipment 3.30%

INTANGIBLE PLANT Note 3

303 3 Yr 33.33%

303 5 Yr 20.00%

303 10 Year 10.00%

303 15 year 6.67%

303 Cloud Software 20.00%

303 Fiber Optics 5.00%

Transmission Facility Contributions in Aid of

303 Construction Note 2

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

Note 2: The Contribution in Aid of Construction (CIAC) made for the Hurley Substation Project is applied to offset all transmission plant categories with the remaining balance in account 356.3 for the new Smart Wire Devices for the purposes of calculating depreciation expense.

Note 3: Intangible Plant rates are not are not included in the joint proposal approved by the NYPSC for Central   
Hudson's 2020 retail rate case proceeding. They are calculated straightline over the life of the asset. Ex: 3yr =

33.3% per year, 5yr = 20% per year, 10 yr =10% per year and 15 yr = 6.67% per year. Also note the additions of   
Cloud Software and Fiber Optics were added after the previous above-referenced joint proposal approved by   
the NYPSC. Again these are calculated straightline. Cloud software is 5yr = 20% per year and Fiber Optics is   
20yr = 5% per year.

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

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

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

(a) (b)

Calendar Year

Revenue

Line Impact of Revenue

No. Description Source Correction Requirement

1 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 (Line 7 \* Line 8 \*

Interest on Correction 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 Trueup 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.