Attachment 6.1

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 20-E-____ & 20-G-____

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Schedule A - Analysis of Current and Proposed Depreciation Factors, Annual Accruals and Theoretical Provision Requirement

Schedule B - Current and Proposed Depreciation Factors and Rates for the Electric Department

Schedule C - Current and Proposed Depreciation Factors and Rates for the Gas Department

Schedule D - Current and Proposed Depreciation Factors and Rates for the Common Department

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case Nos. 20-E-____ & 20-G-____

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Summary of Depreciation Reserve

			CURRENT			
	Depreciable Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement	% Excess Book Over (Under) Theoretical
Electric Department	1,726,487,096	364,192,229	38,863,637	370,559,527	(6,367,298)	-1.7%
Intangible - Electric	2,416,109	327,916	69,031	327,916	0	0%
Gas Department	614,658,548	132,689,594	11,602,534	116,983,458	15,706,136	13.4%
Common	227,057,044	80,241,847	11,611,750	71,842,206	8,399,641	11.7%
Intangible Software	41,594,920	21,067,732	5,000,786	21,067,732	0	0%
	2,612,213,717	598,519,318	67,147,738	580,780,839	17,738,479	3.1%

Intangible electric assets and common software are included for comparison purposes. They are not part of the depreciation study.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 20-E- & CASE 20-G-

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Summary of Depreciation Reserve

	Depreciable Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	2017 STUDY RATES USED IN RATE FILING: Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement	% Excess Book Over (Under) Theoretical
Electric Department	1,726,487,096	364,192,229	43,526,466	430,582,841	(66,390,612)	-18.2%
Intangible - Electric	2,416,109	327,916	69,031	327,916	0	0%
Gas Department	614,658,548	132,689,594	14,263,933	153,290,021	(20,600,428)	-15.5%
Common	227,057,044	80,241,847	12,921,300	82,473,991	(2,232,144)	-2.8%
Intangible Software	41,594,920	21,067,732	7,504,294	21,067,732	0	0%
	2,612,213,717	598,519,318	78,285,024	687,742,501	(89,223,183)	-14.9%

Intangible electric assets and common software are included for comparison purposes. They are not part of the depreciation study.

Central Hudson Gas & Electric Corporation
Case 20-E-____ & 20-G-____
Depreciation Factors and Rates - Electric Department

Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	CURRENT ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
HYDRO PRODUCTION										
331-00-1	STRUCTURES & IMPROVEMENT	3,386,805	1,258,776	85	R1.5	-40	0.016500	55,882	945,433	313,343
332-00-1	RESERVOIRS, DAMS	22,456,084	10,015,199	85	S3	-40	0.016500	370,525	8,101,624	1,913,575
333-00-1	TURBINES & GENERATORS	10,671,462	4,530,608	75	R2.5	-55	0.020700	220,899	3,304,841	1,225,767
334-10-1	ACCESSORY ELEC. EQUIP.	1,710,974	771,304	55	R1.5	-55	0.028200	48,249	956,661	(185,357)
335-00-1	MISC. POWER PLANT EQUIP.	139,931	123,122	45	L1.5	-25	0.027800	3,890	83,299	39,823
	HYDRO TOTAL	38,365,256	16,699,009				0.018200	699,445	13,391,859	3,307,150
OTHER PRODUCTION										
341-00-1	STRUCTURES AND IMPROVEME	445,828	366,134	50	R4	-10	0.022000	9,808	328,020	38,114
342-00-1	FUEL HOLDERS, PRODUCERS &	859,956	445,677	45	R5	-5	0.023333	20,065	394,746	50,931
343-00-1	PRIME MOVERS	1,438,692	814,964	25	R5	-10	0.044000	63,302	982,774	(167,810)
344-00-1	GENERATORS	872,355	756,053	40	R1	-10	0.027500	23,990	548,252	207,801
345-00-1	ACCESSORY ELECTRIC EQUIPM	508,233	329,335	40	R2	-15	0.028800	14,637	256,931	72,404
346-00-1	MISCELLANEOUS POWER PLAN	42,756	27,984	35	R2.5	0	0.028600	1,223	21,831	6,153
	OTHER PRODUCTION TOTAL	4,167,820	2,740,147				0.031900	133,025	2,532,554	207,593
TRANSMISSION										
350-11 & 15-1	LAND & LAND RIGHTS	16,750,508	8,094,522	90	R4	0	0.011100	185,931	3,606,014	4,488,508
350-13-1	LAND & LAND RIGHTS SUBSTAT	11,976	648	80	R3	0	0.012500	150	5,841	(5,193)
352-00-1	STRUCTURES & IMPROVEMENT	15,973,337	3,306,109	80	R3	-10	0.013800	220,432	2,650,894	655,215
353-11-1	STATION EQUIPMENT	124,605,734	32,793,687	53	R1	-20	0.022600	2,816,090	35,584,386	(2,790,699)
353-12-1	SUPERVISORY EQUIPMENT- IN	3,081,244	1,420,193	33	L1.5	-20	0.036400	112,157	1,407,291	12,902
353-20-1	STATION EQUIPMENT - HELD	7,454,178	1,674,959	35	R1	-20	0.034300	255,678	2,202,311	(527,352)
353-30-1	STATION EQUIP - ELECTRONIC	1,917,371	344,215	30	S2	-20	0.040000	76,695	531,986	(187,771)
		137,058,527					0.023790	3,260,620		
354-00-1	TOWERS & FIXTURES	3,031,160	2,075,462	80	R2.5	-30	0.016300	49,408	1,904,250	171,212
355-00, 10 & 15-1	POLES & FIXTURES	135,692,839	21,834,267	55	R2.5	-50	0.027300	3,704,414	28,879,488	(7,045,221)
356-10-1	OVERHEAD COND. & DEVICES	68,383,354	12,207,325	70	R1.5	-35	0.019300	1,319,799	13,272,356	(1,065,031)
356-15-1	OVERHEAD COND. & DEVICES 3	4,219,505	3,121,150	65	R2	-35	0.020800	87,766	2,955,597	
356-20-1	OVERHEAD LINES, CLEARING	1,507,829	1,201,989	65	R2	-35	0.020800	31,363	1,186,474	15,515
356-25-1	OVERHEAD LINES, CLEARING-3	444,471	389,456	65	R2	-35	0.020800	9,245	344,457	44,999
		74,555,160					0.019424	1,448,173		
357-00-1	UNDERGROUND CONDUIT	20,965	17,160	40	R0.5	0	0.025000	524	13,898	3,262
358-00-1	UNERGROUND COND. & DEVICE	7,385,479	4,980,646	60	R2.5	-5	0.017500	129,246	3,697,701	1,282,945
	TRANSMISSION TOTAL	602,093,637	93,461,788				0.022800	13,707,691	98,242,943	(4,946,708)

Central Hudson Gas & Electric Corporation
Case 20-E-____ & 20-G-____
Depreciation Factors and Rates - Electric Departı

Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	2017 STUDY RATES USED IN RATE FILING ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
HYDRO PRODUCTION										
331-00-1	STRUCTURES & IMPROVEMENT	3,386,805	1,258,776	90	R2	-50	0.016650	56,390	1,048,405	210,371
332-00-1	RESERVOIRS, DAMS	22,456,084	10,015,199	90	R3	-60	0.017760	398,820	8,532,190	1,483,009
333-00-1	TURBINES & GENERATORS	10,671,462	4,530,608	75	R2.5	-75	0.023275	248,378	3,731,404	799,204
334-10-1	ACCESSORY ELEC. EQUIP.	1,710,974	771,304	60	R2	-60	0.026720	45,717	981,959	(210,655)
335-00-1	MISC. POWER PLANT EQUIP.	139,931	123,122	45	R2.5	-15	0.025226	3,530	94,163	28,959
	HYDRO TOTAL	38,365,256	16,699,009				0.019378	743,442	14,388,121	2,310,888
OTHER PRODUCTION										
341-00-1	STRUCTURES AND IMPROVEME	445,828	366,134	55	R4	-5	0.019109	8,519	292,419	73,715
342-00-1	FUEL HOLDERS, PRODUCERS &	859,956	445,677	50	R5	-20	0.024000	20,639	419,881	25,796
343-00-1	PRIME MOVERS	1,438,692	814,964	25	R4	-10	0.044000	63,302	941,673	(126,709)
344-00-1	GENERATORS	872,355	756,053	40	S0	-15	0.028750	25,080	590,827	165,226
345-00-1	ACCESSORY ELECTRIC EQUIPM	508,233	329,335	35	R2.5	-20	0.034321	17,443	308,734	20,601
346-00-1	MISCELLANEOUS POWER PLAN	42,756	27,984	35	S2.5	0	0.028604	1,223	23,422	4,562
	OTHER PRODUCTION TOTAL	4,167,820	2,740,147				0.033488	139,572	2,576,956	163,191
TRANSMISSION										
350-11 & 15-1	LAND & LAND RIGHTS	16,750,508	8,094,522	80	R3	0	0.012500	209,382	3,813,198	4,281,324
350-13-1	LAND & LAND RIGHTS SUBSTAT	11,976	648	80	R3	0	0.012525	150	5,841	(5,193)
352-00-1	STRUCTURES & IMPROVEMENT	15,973,337	3,306,109	75	R3	-25	0.016625	265,557	3,169,904	136,205
353-11-1	STATION EQUIPMENT	124,605,734	32,793,687	54	R1	-20	0.022200	2,766,248	36,121,681	(3,327,994)
353-12-1	SUPERVISORY EQUIPMENT- IN	3,081,244	1,420,193	34	L1.5	-20	0.035280	108,706	1,377,793	42,400
353-20-1	STATION EQUIPMENT - HELD	7,454,178	1,674,959	40	R1.5	-20	0.030000	223,626	2,121,041	(446,082)
353-30-1	STATION EQUIP - ELECTRONIC	1,917,371	344,215	30	R3	-20	0.039960	76,619	521,628	(177,413)
		137,058,527								
354-00-1	TOWERS & FIXTURES	3,031,160	2,075,462	70	R3	-50	0.021450	65,019	2,506,694	(431,232)
355-00, 10 & 15-1	POLES & FIXTURES	135,692,839	21,834,267	52	R2	-60	0.030720	4,168,452	31,113,769	(9,279,502)
356-10-1	OVERHEAD COND. & DEVICES	68,383,354	12,207,325	60	R2	-40	0.023380	1,598,803	17,398,997	(5,191,672)
356-15-1	OVERHEAD COND. & DEVICES 3	4,219,505	3,121,150			-40	0.023380	98,652	3,265,893	(144,743)
356-20-1	OVERHEAD LINES, CLEARING	1,507,829	1,201,989	65	R3	-40	0.021553	32,498	1,363,052	(161,063)
356-25-1	OVERHEAD LINES, CLEARING-3	444,471	389,456	65	R3	-40	0.021560	9,583	397,767	(8,311)
		74,555,160								
357-00-1	UNDERGROUND CONDUIT	20,965	17,160	40	R0.5	0	0.024994	524	13,727	3,433
358-00-1	UNERGROUND COND. & DEVICE	7,385,479	4,980,646	55	R2.5	-15	0.020930	154,578	4,350,868	629,778
	TRANSMISSION TOTAL	602,093,637	93,461,788				0.024777	14,918,074	107,541,853	(14,080,065)

Central Hudson Gas & Electric Corporation
Case 20-E-____ & 20-G-____
Depreciation Factors and Rates - Electric Department

				CURRENT							
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
DISTRIBUTION										
360-11-1	DISTR - LAND RIGHTS - OH	847,391	682,194	80	S3	0	0.012500	10,592	485,289	196,905
360-13-1	DISTR - LAND RIGHTS - SUB	2,587	160	70	S3	0	0.014300	37	2,105	(1,945)
360-23-1	DISTR - LAND RIGHTS - UND	3,541	1,675	70	S3	0	0.014300	51	1,704	(29)
361-00-1	STRUCTURES & IMPROVEMENT	20,152,139	3,230,252	80	R2	-20	0.015000	302,282	3,393,700	(163,448)
362-11-1	STATION EQUIPMENT- IN USE	172,304,860	39,414,993	55	R1.5	-25	0.022700	3,911,320	45,151,139	(5,736,146)
362-12-1	SUPERVISORY EQUIPMENT	2,862,942	861,627	30	R2	-25	0.041700	119,385	1,220,089	(358,462)
362-20-1	STATION EQUIPMENT- HELD	2,055,686	552,820	45	S1	-25	0.027800	57,148	782,581	(229,761)
362-30-1	SUPERVISORY EQUIP- ELECTR(	1,714,043	91,929	32	S0	-25	0.039100	67,019	474,235	(382,306)
364-00-1	POLES & FIXTURES	275,526,275	44,967,970	60	R0.5	-35	0.022500	6,199,341	48,097,202	(3,129,232)
365-10 & 20-1	OVHD. CONDUCTORS & DEVICE	235,351,091	51,066,652	70	R.05	-40	0.020000	4,707,022	48,812,190	2,254,462
366-11 & 22-1	UNDERGROUND CONDUIT	39,702,411	10,627,917	80	R4	-10	0.013800	547,893	9,028,454	1,599,463
367-11, 12, 21 & 22-1	UNDERGROUND COND. & DEVI(	70,529,513	19,826,658	75	R3	-15	0.015300	1,079,102	18,620,111	1,206,547
368-11 thru 15 & 17-1	TRANSFORMERS	134,659,445	39,010,446	41	S0	-10	0.026800	3,608,873	44,582,446	(5,572,000)
369-10-1	OVERHEAD SERVICES	38,555,637	18,361,286	65	R1.5	-60	0.024600	948,469	16,313,511	2,047,775
369-21 & 22-1	UNDERGROUND SERVICES	13,206,537	4,004,033	65	R1.5	-10	0.016900	223,190	2,660,117	1,343,916
370-11, 12 & 20-1	METERS & INSTALLATION	46,949,067	10,983,695	30	O1	0	0.033300	1,563,404	12,093,847	(1,110,152)
371-10 & 22-1	INSTALLATION ON CUST. PREMI	7,230,020	2,520,207	30	O2	-15	0.038300	276,910	1,368,337	1,151,870
372-10-00-1	LEASED PROP. ON CUST. PREM	278,776	93,535	7	R1	5	0.135700	37,830	264,837	(171,302)
373-10,21,22,30,40,51,52,61,62&70-1	STREET LIGHTS & CONDUCTOR	16,136,517	4,394,435	35	O2	-15	0.032900	530,891	2,654,903	1,739,532
	DISTRIBUTION TOTAL	1,078,068,476	250,692,484				0.022400	24,190,759	256,006,799	(5,314,315)
	GENERAL PLANT									
390-00,05,07&15-1	STRUCTURES AND IMPROVEME	3,791,907	598,801	40	O2	-40	0.035000	132,717	385,373	213,428
	ELECTRIC TOTAL before intangi	1,726,487,096	364,192,229				0.022500	38,863,637	370,559,527	(6,532,851)
303-00	INTANGIBLE PLANT	2,416,109	327,916	35	SQ	0	0.028571	69,031	327,916	0
	ELECTRIC TOTAL	1,728,903,205	364,520,145				0.022500	38,932,668	370,887,443	(6,532,851)

Intangible electric assets are included for comparison purposes and are not part of the depreciation study.

Central Hudson Gas & Electric Corporation
Case 20-E-____ & 20-G-____
Depreciation Factors and Rates - Electric Departr

				2017 STUDY RATES USED IN RATE FILING						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
DISTRIBUTION										
360-11-1	DISTR - LAND RIGHTS - OH	847,391	682,194	75	S3	0	0.013300	11,270	506,681	175,513
360-13-1	DISTR - LAND RIGHTS - SUB	2,587	160	75	S3	0	0.013143	34	2,035	(1,875)
360-23-1	DISTR - LAND RIGHTS - UND	3,541	1,675	75	S3	0	0.013273	47	1,599	76
361-00-1	STRUCTURES & IMPROVEMENT	20,152,139	3,230,252	75	R2.5	-30	0.017290	348,430	4,093,484	(863,232)
362-11-1	STATION EQUIPMENT- IN USE	172,304,860	39,414,993	54	R1.5	-35	0.024975	4,303,308	49,665,715	(10,250,722)
362-12-1	SUPERVISORY EQUIPMENT	2,862,942	861,627	29	S0.5	-30	0.044815	128,302	1,235,930	(374,303)
362-20-1	STATION EQUIPMENT- HELD	2,055,686	552,820	43	S1	-35	0.031350	64,445	875,910	(323,090)
362-30-1	SUPERVISORY EQUIP- ELECTR(	1,714,043	91,929	22	S1	-35	0.061425	105,285	816,816	(724,887)
364-00-1	POLES & FIXTURES	275,526,275	44,967,970	60	R0.5	-50	0.025050	6,901,934	53,332,722	(8,364,752)
365-10 & 20-1	OVHD. CONDUCTORS & DEVICE	235,351,091	51,066,652	65	R1	-50	0.023100	5,436,611	64,470,474	(13,403,822)
366-11 & 22-1	UNDERGROUND CONDUIT	39,702,411	10,627,917	70	R3	-50	0.021450	851,617	13,312,799	(2,684,882)
367-11, 12, 21 & 22-1	UNDERGROUND COND. & DEVI(	70,529,513	19,826,658	65	R2.5	-40	0.021560	1,520,616	24,599,005	(4,772,347)
368-11 thru 15 & 17-1	TRANSFORMERS	134,659,445	39,010,446	41	S0	-15	0.028055	3,777,838	46,429,647	(7,419,201)
369-10-1	OVERHEAD SERVICES	38,555,637	18,361,286	60	R1.5	-100	0.033400	1,287,759	21,903,012	(3,541,726)
369-21 & 22-1	UNDERGROUND SERVICES	13,206,537	4,004,033	60	R1.5	-40	0.023380	308,769	3,646,582	357,451
370-11, 12 & 20-1	METERS & INSTALLATION	46,949,067	10,983,695	33	R0.5	0	0.029873	1,402,533	12,831,735	(1,848,040)
371-10 & 22-1	INSTALLATION ON CUST. PREMI	7,230,020	2,520,207	23	R0.5	-20	0.051381	371,483	2,727,253	(207,046)
372-10-00-1	LEASED PROP. ON CUST. PREM	278,776	93,535	8	L1	0	0.125000	34,847	233,406	(139,871)
373-10,21,22,30,40,51,52,61,62&70-1	STREET LIGHTS & CONDUCTOR	16,136,517	4,394,435	33	R0.5	-25	0.037476	604,730	4,789,891	(395,456)
	DISTRIBUTION TOTAL	1,078,068,476	250,692,484				0.025529	27,522,010	305,474,696	(54,782,212)
	GENERAL PLANT									
390-00,05,07&15-1	STRUCTURES AND IMPROVEME	3,791,907	598,801	40	R1	-25	0.031250	118,496	601,215	(2,414)
	ELECTRIC TOTAL before intangi	1,726,487,096	364,192,229				0.025211	43,526,466	430,582,841	(66,390,612)
303-00	INTANGIBLE PLANT	2,416,109	327,916	35	SQ	0	0.028571	69,031	327,916	0
	ELECTRIC TOTAL	1,728,903,205	364,520,145				0.025218	43,599,481	430,910,757	(66,390,612)

Intangible electric assets are included for comparison purposes and are not part of the depreciation stud

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Gas Department

				CURRENT						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo Requirement
TRANSMISSION										
365-11-2	TRANSM-ROW-MAINS	1,761,627	912,510	75	R3	0	0.013300	23,430	807,080	105,430
365-13-2	TRANSM-LAND RIGHTS-REG	1,485	90	75	R3	0	0.013300	20	1,252	(1,162)
366-20-2	STRUCTURES & IMPROVEMENTS	862,396	297,554	65	S1	-25	0.019200	16,558	214,871	82,683
367-00-2	MAINS	29,445,627	14,734,485	85	R4	-25	0.014700	432,851	14,206,337	528,148
369-11-2	STATION EQUIPMENT	12,658,220	2,234,431	40	L0	-25	0.031300	396,202	2,206,415	28,016
369-12-2	SUPERVISORY EQUIPMENT	1,052,766	615,246	22	L1.5	-25	0.056800	59,797	406,716	208,530
369-30-2	STATION EQUIP - ELECTRONIC	443,375	95,985	19	L2	-25	0.065800	29,174	131,643	(35,658)
	TRANSMISSION TOTAL	46,225,496	18,890,301				0.020700	958,032	17,974,313	915,988
DISTRIBUTION										
374-11	LAND & LAND RIGHTS	232,687	103,000	85	R4	0	0.011800	2,746	81,146	21,056
374-13	LAND RIGHTS - REGULATING	163,136	7,236	85	R4	0	0.011800	1,925	29,168	(20,103)
375-00-2	STRUCTURES & IMPROVEMENTS	1,831,996	(334,078)	55	S1.5	-15	0.020900	38,289	554,797	(888,875)
376-00-2	MAINS	306,208,076	51,397,041	95	R2.5	-45	0.015300	4,684,984	48,658,840	2,738,201
378-11-2	STATION EQUIPMENT	15,363,593	5,473,414	36	L0.5	-45	0.040300	619,153	4,370,084	1,103,330
378-12-2	SUPERVISORY EQUIPMENT	107,135	95,250	38	L0.5	-45	0.038200	4,093	53,071	42,179
378-30-2	STATION EQUIP - ELECTRONIC	34,062	8,120	38	L0.5	-45	0.038200	1,301	6,827	1,293
380-00-2	SERVICES	190,614,543	36,674,374	81	R1.5	-60	0.019800	3,774,168	33,897,177	2,777,198
381-00-2	METERS	19,184,633	4,081,360	28	L1.5	0	0.035700	684,891	5,202,796	(1,121,436)
382-00-2	METER INSTALLATIONS	20,525,226	2,199,409	28	L1.5	0	0.035700	732,751	5,203,936	(3,004,527)
385-00-2	INDUSTRIAL-STATION EQUIPMENT	1,234,668	733,962	45	R2	-30	0.028900	35,682	671,926	62,036
385-10-2	INDUSTRIAL-STATION EQUIPMENT	203,951	197,144	40	S3	-30	0.032500	6,628	135,823	61,321
	DISTRIBUTION TOTAL	555,703,707	100,636,232				0.019100	10,586,611	98,865,591	1,771,671
	GAS SUBTOTAL	601,929,203	119,526,533				0	11,544,643	116,839,904	2,687,659

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Gas Department

				2017 STUDY RATES USED IN RATE FILING						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo Requirement
TRANSMISSION										
365-11-2	TRANSM-ROW-MAINS	1,761,627	912,510	70	R4	0	0.014300	25,192	607,966	304,544
365-13-2	TRANSM-LAND RIGHTS-REG	1,485	90	70	R4	0	0.014141	21	1,364	(1,274)
366-20-2	STRUCTURES & IMPROVEMENTS	862,396	297,554	50	S1	-25	0.025000	21,560	266,022	31,532
367-00-2	MAINS	29,445,627	14,734,485	75	R3	-40	0.018620	548,278	16,800,170	(2,065,685)
369-11-2	STATION EQUIPMENT	12,658,220	2,234,431	33	L1	-25	0.037875	479,430	3,361,100	(1,126,669)
369-12-2	SUPERVISORY EQUIPMENT	1,052,766	615,246	22	L1.5	-25	0.056875	59,877	406,641	208,605
369-30-2	STATION EQUIP - ELECTRONIC	443,375	95,985	25	S2	-25	0.049999	22,168	105,553	(9,568)
	TRANSMISSION TOTAL	46,225,496	18,890,301				0.024792	1,146,022	21,548,816	(2,658,515)
DISTRIBUTION										
374-11	LAND & LAND RIGHTS	232,687	103,000	75	R3	0	0.013302	3,095	85,572	21,057
374-13	LAND RIGHTS - REGULATING	163,136	7,236	75	R3	0	0.013300	2,170	31,778	(20,103)
375-00-2	STRUCTURES & IMPROVEMENTS	1,831,996	(334,078)	55	S1.5	-35	0.024349	44,607	651,290	(985,368)
376-00-2	MAINS	306,208,076	51,397,041	95	R2.5	-60	0.016800	5,144,296	53,638,087	(2,241,046)
378-11-2	STATION EQUIPMENT	15,363,593	5,473,414	32	S0	-40	0.043578	669,516	5,385,568	87,846
378-12-2	SUPERVISORY EQUIPMENT	107,135	95,250	34	R1	-40	0.041158	4,409	67,926	27,324
378-30-2	STATION EQUIP - ELECTRONIC	34,062	8,120	25	S2	-40	0.055986	1,907	12,246	(4,126)
380-00-2	SERVICES	190,614,543	36,674,374	78	R2	-100	0.025600	4,879,733	47,962,759	(11,288,385)
381-00-2	METERS	19,184,633	4,081,360	26	L1	0	0.038500	738,608	5,012,517	(931,157)
382-00-2	METER INSTALLATIONS	20,525,226	2,199,409	26	L1	0	0.038500	790,221	5,056,707	(2,857,298)
385-00-2	INDUSTRIAL-STATION EQUIPMENT	1,234,668	733,962	45	S1	-30	0.028860	35,633	655,385	78,577
385-10-2	INDUSTRIAL-STATION EQUIPMENT	203,951	197,144	35	S2.5	-30	0.037179	7,583	146,473	50,671
	DISTRIBUTION TOTAL	555,703,707	100,636,232				0.022708	12,618,920	118,706,308	(18,062,009)
	GAS SUBTOTAL	601,929,203	119,526,533				0	13,764,942	140,255,124	(20,720,524)

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Gas Department

Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo Requirement
				CURRENT						
	IROQUOIS TRANSMISSION									
365-50-2 ASL	LAND & LAND RIGHTS	7,131	2,795	70	R4	0	0.014300	102	2,765	30
365-50-2 RL	LAND & LAND RIGHTS	147,779	147,779			0	0.000000	0	0	147,779
366-50-2 ASL	STRUCTURES & IMPROVEMENTS	21,435	55,841	50	S1	-25	0.025000	536	12,040	43,801
366-50-2 RL	STRUCTURES & IMPROVEMENTS *	107,175	118,165			-55	0.011000	1,179	0	118,165
367-50-2 ASL	MAINS	435,508	181,580	80	R3	-25	0.015600	6,794	17,788	163,792
367-50-2 RL	MAINS *	10,374,898	10,703,154			-25	0.003100	32,162	0	10,703,154
369-51-2 ASL	STATION EQUIPMENT	272,574	499,100	40	L0	-25	0.031300	8,532	107,139	391,961
369-51-2 RL	STATION EQUIPMENT *	1,362,846	1,436,564			-25	0.006300	8,586	0	1,436,564
369-52-2 ASL	SUPERVISORY EQUIPMENT	1	14,261	22	L2	-25	0.056800	0	0	14,261
369-52-2 RL	SUPERVISORY EQUIPMENT *	1	3,822			-25	0.013200	0	3,822	0
	IROQUOIS TRANSMISSION TOTAL	12,729,345	13,163,061				0.004500	57,891	143,554	13,019,507
	GAS TOTAL	614,658,548	132,689,594					11,602,534	116,983,458	15,707,166

*Iroquois orig cost fully amortized

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Gas Department

Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	2017 STUDY RATES USED IN RATE FILING: ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo Requirement
	IROQUOIS TRANSMISSION									
365-50-2 ASL	LAND & LAND RIGHTS	7,131	2,795	70	R4	0	0.014304	102	2,765	30
365-50-2 RL	LAND & LAND RIGHTS	147,779	147,779	fully accrued		0	0.000000	0	147,779	0
366-50-2 ASL	STRUCTURES & IMPROVEMENTS	21,435	55,841	50	S1	-25	0.025006	536	12,038	43,803
366-50-2 RL	STRUCTURES & IMPROVEMENTS *	107,175	118,165	30	S1	-25	0.041661	4,465	114,180	3,985
367-50-2 ASL	MAINS	435,508	181,580	75	R3	-25	0.016624	7,240	189,081	(7,501)
367-50-2 RL	MAINS *	10,374,898	10,703,154	30	R3	-25	0.039405	408,821	11,019,527	(316,373)
369-51-2 ASL	STATION EQUIPMENT	272,574	499,100	33	L1	-25	0.037876	10,324	160,072	339,028
369-51-2 RL	STATION EQUIPMENT *	1,362,846	1,436,564	30	L1	-25	0.049854	67,943	1,389,455	47,109
369-52-2 ASL	SUPERVISORY EQUIPMENT	1	14,261	22	L1.5	-25	0.000000	0	0	14,261
369-52-2 RL	SUPERVISORY EQUIPMENT *	1	3,822	fully accrued		-25	0.000000	0	0	3,822
	IROQUOIS TRANSMISSION TOTAL	12,729,345	13,163,061				0.039200	498,990	13,034,897	128,163
	GAS TOTAL	614,658,548	132,689,594					14,263,933	153,290,021	(20,592,360)

*Iroquois orig cost fully amortized

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Common Department

				CURRENT						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
390-00-4	General Structures & Imp 39YR	81,128,584	23,450,683	50	O1	-55	0.031000	2,514,986	19,673,985	3,776,698
392-10-4	Transportation Equip- Electric	11,657,425	5,180,717	10	L2.5	+10	0.090000	1,049,168	3,965,025	1,215,692
392-20-4	Transportation Equip- Gas	4,980,147	2,991,287	10	L2.5	+10	0.090000	448,213	2,253,006	738,281
392-40-4	Transportation Equip- Com	10,986,094	5,287,934	10	L2.5	+10	0.090000	988,748	4,133,444	1,154,490
	Transportation Total	27,623,666	13,459,938					2,486,129	10,351,474	3,108,464
396-10-4	Power Operated Equip- Electric	35,330,720	11,726,963	12	L3	+10	0.075000	2,649,804	12,212,163	(485,200)
396-20-4	Power Opeerated Equipment - Gas	5,509,709	2,437,769	12	L3	+15	0.070800	390,087	2,011,270	426,499
396-40-4	Power Operated Equip- Common	4,553,147	876,081	12	L3	+15	0.070800	322,363	839,258	36,823
	POE Total	45,393,575	15,040,813				0.0741	3,362,254	15,062,691	(21,878)
	Common - Other than General Equip	154,145,826	51,951,434					8,363,369	45,088,150	6,863,284

				CURRENT						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
General Equipment										
391-11-4	EDP Equip- System and Main Frame	8,012,969 8,836,801	1,590,480 8,836,801	8	SQ	+0	0.125000	1,001,621	9,864,619	(8,274,139)
391-12-4	EDP- Systems Operations - SCADA	1,365,981	411,248	12	SQ	+0	0.083300	113,786	355,104	56,144
391-21-4	Data Handling Equipment	18,894 39,734	3,872 39,734	20	SQ	+0	0.050000	945	43,435	(39,563)
391-22-4	Office Furniture	4,234,303 1,724,812	1,029,002 1,724,812	20	SQ	+0	0.050000	211,715	2,623,353	(1,594,351)
393-00-4	Stores Equipment	55,928 144,448	(14,864) 144,448	35	SQ	+0	0.028600	1,600	140,889	(155,753)
393-20-4	Stores Equipment- Forklifts	715,719 58,484	91,993 58,484	35	SQ	+0	0.028600	20,470	168,322	(76,329)
394-10-4	Garage & Repair Equipment	52,820 138,929	30,409 138,929	30	SQ	+0	0.033300	1,759	165,122	(134,713)
394-20-4	Shop Equipment	329,214 438,045	188,530 438,045	30	SQ	+0	0.033300	10,963	616,704	(428,174)

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Common Department

				2017 STUDY RATES USED IN RATE FILING						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
390-00-4	General Structures & Imp 39YR	81,128,584	23,450,683	55	R11	-50	0.027298	2,214,675	23,627,845	(177,162)
392-10-4	Transportation Equip- Electric	11,657,425	5,180,717	11	L2.5	+10	0.081091	945,315	3,727,113	1,453,604
392-20-4	Transportation Equip- Gas	4,980,147	2,991,287	11	L2.5	+10	0.081791	407,332	2,134,187	857,100
392-40-4	Transportation Equip- Com	10,986,094	5,287,934	11	L2.5	+10	0.081808	898,749	3,894,853	1,393,081
	Transportation Total	27,623,666	13,459,938					2,251,397	9,756,153	3,703,785
396-10-4	Power Operated Equip- Electric	35,330,720	11,726,963	13	L2.5	+10	0.069129	2,442,379	11,049,226	677,737
396-20-4	Power Opeerated Equipment - Gas	5,509,709	2,437,769	13	L2.5	+10	0.069210	381,327	1,918,859	518,910
396-40-4	Power Operated Equip- Common	4,553,147	876,081	13	L2.5	+10	0.069210	315,125	805,208	70,873
	POE Total	45,393,575	15,040,813					3,138,831	13,773,293	1,267,520
	Common - Other than General Equip	154,145,826	51,951,434					7,604,903	47,157,291	4,794,143

			CU	2017 STUDY RATES USED IN RATE FILING						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
General Equipment										
391-11-4	EDP Equip- System and Main Frame	8,012,969	1,590,480	5	SQ	0	0.200000	1,602,594	4,205,194	(2,614,714)
		8,836,801	8,836,801					0	8,836,801	0
391-12-4	EDP- Systems Operations - SCADA	1,365,981	411,248	10	SQ	0	0.100000	136,598	426,126	(14,878)
391-21-4	Data Handling Equipment	18,894	3,872	10	SQ	0	0.099979	1,889	12,281	(8,409)
		39,734	39,734					0	39,734	0
391-22-4	Office Furniture	4,234,303	1,029,002	15	SQ	0	0.066700	282,427	1,393,131	(364,129)
		1,724,812	1,724,812					0	1,724,812	0
393-00-4	Stores Equipment	55,928	(14,864)	25	SQ	0	0.039999	2,237	30,435	(45,299)
		144,448	144,448					0	144,448	0
393-20-4	Stores Equipment- Forklifts	715,719	91,993	25	SQ	0	0.040001	28,629	167,182	(75,189)
		58,484	58,484					0	58,484	0
394-10-4	Garage & Repair Equipment	52,820	30,409	25	SQ	0	0.040003	2,113	44,168	(13,759)
		138,929	138,929					0	138,929	0
394-20-4	Shop Equipment	329,214	188,530	25	SQ	0	0.040000	13,169	257,055	(68,525)
		438,045	438,045					0	438,045	0

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Common Department

				CURRENT						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
394-30-4	Tools & Work Equipment	14,408,351 2,229,422	4,606,491 2,229,422	30	SQ	+0	0.033300	479,798	6,661,674	(2,055,183)
395-10-4	Laboratory Equipment	195,770 1,282,130	(231,037) 1,282,130	35	SQ	+0	0.028600	5,599	1,032,886	(1,263,923)
395-20-4	Laboratory Equipment- R&D	3,550	203	35	SQ	+0	0.028600	102	3,398	(3,195)
397-10-4	Communication Equipment - Radio	25,124,537 1,800,057	2,883,447 1,800,057	20	SQ	+0	0.050000	1,256,227	4,092,015	(1,208,568)
397-20-4	Communication Equipment - Telephone	1,350,851	838,634	10	SQ	+0	0.100000	135,085	818,879	19,755
398-00-4	Miscellaneous General Equipment	261,595 87,875	81,268 87,875	30	SQ	+0	0.033300	8,711	167,656	(86,388)
	Common - Gen Equip Vintage Accounts	72,911,218	28,290,413					3,248,381	26,754,056	(15,244,380)
	Total Common before intangibles	227,057,044	80,241,847					11,611,750	71,842,206	(8,381,096)
303-00	Intangible Plant - Software	33,448,023	20,106,825	5	SQ	0	0.200000	4,186,074	20,106,825	0
303-10	Intangible Plant - Software 10-year	8,146,897	960,907	10	SQ	0	0.100000	814,712	960,907	0
303-20	Intangible Plant - Software 3-year	0	0	3	SQ	0	0.033333	0	0	0
	Intangible - Software Total	41,594,920	21,067,732					5,000,786	21,067,732	0
	Total Common	268,651,964	101,309,579					16,612,536	92,909,938	(8,381,096)

Common software are included for comparison purposes and are not part of the depreciation study.

Central Hudson Gas & Electric Corporation
Case Nos. 20-E-____ & 20-G-____
Depreciation Factors and Rates - Common Department

				2017 STUDY RATES USED IN RATE FILING						
Account	Account Description	Original Cost @ 12/31/19	12/31/2019 Accumulated Book Depreciation	ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement
394-30-4	Tools & Work Equipment	14,408,351	4,606,491	25	SQ	0	0.040000	576,334	5,539,848	(933,357)
		2,229,422	2,229,422					0	2,229,422	0
395-10-4	Laboratory Equipment	195,770	(231,037)	20	SQ	0	0.049999	9,788	117,958	(348,995)
		1,282,130	1,282,130					0	1,282,130	0
395-20-4	Laboratory Equipment- R&D	3,550	203	0	SQ	0	0.000000	0	3,550	(3,347)
397-10-4	Communication Equipment - Radio	25,124,537	2,883,447	10	SQ	0	0.100000	2,512,452	5,378,153	(2,494,706)
		1,800,057	1,800,057					0	1,800,057	0
397-20-4	Communication Equipment - Telephone	1,350,851	838,634	10	SQ	0	0.100000	135,085	818,881	19,753
398-00-4	Miscellaneous General Equipment	261,595	81,268	20	SQ	0	0.050002	13,080	142,001	(60,733)
		87,875	87,875						87,875	0
	Common - Gen Equip Vintage Accounts	72,911,218	28,290,413					5,316,397	35,316,700	(7,026,287)
	Total Common before intangibles	227,057,044	80,241,847					12,921,300	82,473,991	(2,232,144)
303-00	Intangible Plant - Software	33,448,023	20,106,825	5	SQ	0	0.200000	6,689,605	20,106,825	0
								0		
303-10	Intangible Plant - Software 10-year	8,146,897	960,907	10	SQ	0	0.100000	814,690	960,907	0
303-20	Intangible Plant - Software 3-year	0	0	3	SQ	0	0.333300	0	0	0
	Intangible - Software Total	41,594,920	21,067,732					7,504,294	21,067,732	0
	Total Common	268,651,964	101,309,579					20,425,594	103,541,723	(2,232,144)

Common software are included for comparison purposes and are not part of the depreciation stuc