Attachment 2

Section 6.19.9.2.2 Formula Rate Template

WorksheetWorkpaper

Tab

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

Description

Annual Transmission Revenue Requirement for Schedule 19 Projects Α Appendix A 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 ADIT Proration Projected Proration of Projected Accumulated Deferred Income Taxes 2c 2d ADIT Proration Actual Proration of Actual Accumulated Deferred Income Taxes EADIT Excess Accumulated Deferred Income Tax Rate Base and Amortization 3 Permanent Book/Tax Differences IT Permanent Differences Δ Project Return Return Requirement by Project 5 6 Project Cost Of Capital Schedule 19 Projects Cost of Capital Annual True-up Adjustment Annual True-up Adjustment 7 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 Utilizing FERC Form 1 Data		Projected ATRR or Actual ATRR for the 12 Month	s Ended 12/31/2000
			and Electric Corporation			
	Thirteen Monthly Balances	Appendix A: Annual Transmission Reve	nue Requirement for Schedule 19 Projects			
	Composite Depreciation Rates					
Line	(1)	(2)	(3)	(4)	(5)	
Line					Schedule 19	
No.	RATE BASE (Note A): GROSS PLANT IN SERVICE	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Projects	
1	Production	WorksheetWorkpaper 1. Line 14. Col. (c)	0	NA	0	
2	Transmission	WorksheelWorkpaper 1, Line 14, Col. (d) or Col. (m)	0	DA	0	
3	Distribution	WorksheetWorkpaper 1. Line 14. Col. (e)	0	NA	0	
4	Electric General	WorksheetWorknaper 1, Line 14, Col. (f)	0	S19 W/S #DI	#DIV/0!	
5	Electric Intangible	WorksheetWorkpaper 1, Line 14, Col. (b)	0	S19 W/S #DI	#DIV/0!	
6	Common	WorksheelWorkpaper 1, Line 14, Col. (g)	0.	CP*S19 W/S #DI		
7	TOTAL GROSS PLANT Without Common - For Gross Plant Allocator Calculation Only	(Sum of Lines 1 through 6)	0		DIV/0! #DIV/0!	
-	ACCUMULATED DEPRECIATION		-			
9	Production	WorksheelWorksaper, 1, Line 28, Col. (c)		NA	0	
10	Transmission		-	DA	0	
		WorksheetWorksaper 1. Line 28. Col. (d) or Col. (m)	-		-	
11	Distribution	WorksheetWorkpaper 1, Line 28, Col. (e)	-	NA	0	
12	Electric General	WorksheelWorkpaper 1. Line 28. Col. (f)	-	S19 W/S #DI		
13	Electric Intangible	WorksheelWorknaper 1, Line 28, Col. (b)	-	S19 W/S #DI		
14 15	Common TOTAL ACCUM, DEPRECIATION	WorksheetWorknaper 1, Line 28, Col. (g) (Sum of Lines 9 through 14)	<u> </u>	CP*S19 W/S #DI	//0! #DIV/0!	
		(
16	NET PLANT IN SERVICE Production	(Line 1 + Line 9)	0		0	
17	Transmission	(Line 2 + Line 10)	0		0	
18 19	Distribution General	(Line 3 + Line 11) (Line 4 + Line 12)	0		0 #DIV/0!	
19	Intangible	(Line 4 + Line 12) (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. (o)	NA.			
24	ABANDONNED PLANT	Worksheet 1, Line 42, Col. (j)	NA		e	
	ACCUMULATED DEFERRED INCOME TAXES (Note B)					
2523	Accumulated Deferred Income Taxes	WorksheetWorkpaper 2a, Line 11, Col. (g)	NA		#DIV/0!	
2624		3-EDIT	NA		#DIV/0:	
		(Line- <u>2523 +</u> Line- <u>28-24</u>)			#D10/0!	
2826	LAND HELD FOR FUTURE USE	WorksheefWorkpaper 1. Line 42. Col. (Hb) or (ic)	0	DA	0	
2027	OTHER RATE BASE ITEMS Cash Working Capital	(Line-49 47 times 45/360)	NA		#DIV/0!	
3028		WorksheetWorkpaper 1, Line 42, Col. (kg)	0	S19P #DI	V/0! #DIV/0!	
	Materials and Supplies - Assigned to Construction	WorksheelWorkpaper 1, Line 42, Col. (in)	0	CP*GPE #DI		
3230	Prepayments	WorksheetWorkpaper 1, Line 42, Col. (m/)	0	CP*GPE #DI	V/0! #DIV/0!	
	Unfunded Liabilities TOTAL OTHER RATE BASE ITEMS	Worksheet <u>Workpaper</u> 1, Line 42, Col. (ag) (Sum of Lines-29 27 through-33 31)		CP*S19 W/S #DI	#DIV/0! #DIV/0!	
35 <u>33</u>	RATE BASE	(Line 22 + Line 23,25 + Line 24,28 + Line 27 + Line 28 + Line 34,32)			<u>#DIV/01</u>	

1	Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data					Projected ATRR or Actual ATRR for the 12 Months Ended 12/
		Central Hudson Gas Appendix A: Annual Transmission Reve	and Electric Corporation enue Requirement for Schedul	e 19 Projects				
Line	(1)	(2)	(3)			(4)	(5)	
	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where a	pplicable)	Allocato	r (Note K)	Schedule 19 Projects	
36 34 37<u>35</u>	OPERATIONS AND MAINTENANCE EXPENSES (Note M) Transmission - Direct Assian Transmission - Allocate	320-323.112.b fn 320-323.112.b	NA	0	DA		0	
39 37	Less: EPRI Dues in Account 566 Subtotal - Transmission to Allocate Electric A&G	352-353 Lin c 37 -35 - Lin c 38 -36 320-323.197.b		0	S19P	#DIV/0!	#DIV/0!	
41 <u>39</u> 4240	Less: EPRI Dues in A&G Less: Regulatory Commission Expenses	352-353 320-323.189.b		0				
4341 4442	Less: Property Insurance Less: Account 930.2 Items	320-323.185.b Note L		0				
4644	Adjusted Electric A&G Plus: Transmission Related Regulatory Expenses Plus: Direct Assigned Regulatory Commission Expenses (Note.	Line 38 - Line 39 -Line 40 - Line 41 - Line 42 - Line 43 - Line 44 350-351 fn		0	S19 W/S S19P	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
4745 3 4846	3) Plus: Property Insurance	350-351 fn Line-43-41	NA	0	DA GPE	#DIV/0!	#DIV/0!	
	TOTAL 0&M DEPRECIATION AND AMORTIZATION EXPENSE	Sum of Lines-36.34 through-48,46	NA				#DIV/0!	
5048 5149	Transmission Electric General Common Electric (includes Intanoible)	336.7.f, fn 336.10 f 336.11.f		0	DA S19 W/S S19 W/S	#DIV/0! #DIV/0!	0 #DIV/0! #DIV/0!	
53 -	Amortization of Abandoned Plant	230.11.1 230 fn	NA.	U	DA 019 W/S	WDTV/0:	WD10/0:	
55 <u>52</u> 5653	TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY) LABOR RELATED Payroll (Note D) PLANT RELATED	262-263 <u>17.1 + 30.1</u>		0	<u>S19 W/S</u>	#DIV/01	#DIV/01	
57 54 58 55 59<u>56</u>	Real Estate Franchise Tax Gross Receipts Tax	262-263. 14.1 262-263. 24.1		0	CP*GPE CP*GPE Note N	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	
6057	Other	262-263		0			0	
	TOTAL OTHER TAXES INCOME TAXES (Note F)	Sum of Lines-55 52 and 57 54 through-80 57		0			#DIV/0!	
	Composite Tax Rate = T	T=1 - {((1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * D)}=		0.0000%				
6360 (6461)	Gross-up Factor Income Tax Factor Amortization of Investment Tax Credit (enter negative)	1 / (1 - T) T/(1-T) 266-267, fn	NA	0.0000	DA		0	
6663 J	Amortization of Excess Deferred Income Taxes (enter negative)	WorksheefWorkpaper 3	NA		DA		0	
6865 I	Tax Effect of Permanent Differences Income Tax Calculation	WerksheetWorkpaper 4, Line 2 Col. (e) (Line-74,71 * Line-84,61)	NA NA		DA Calc		#DIV/0!	
7967 /	ITC adjustment Amoritization of Excess Deferred Income Tax Adjustment Permanent Differences Tax Adjustment TOTAL INCOME TAXES	(Line 65 62 * Line 63 60) (Line 66 63 * Line 63 60) (Line 37 64 * Line 63 60) Sum of Line s 38 65 through 74, <u>68</u>	NA NA NA		Calc Calc Calc		0 0 #DIV/0!	
	RETURN (Note H)							
	Debt	WorksheetWorkpaper 5. Line 12. Col. (i)	NA		Calc		#DIV/0!	
7471 7572	Common Equity and Preferred Stock TOTAL RETURN	Worksheet <u>Workpaper</u> 5, Line 12, Col. (f) Sum of Lines-73 70 through-74 71	NA NA		Calc		#DIV/0! #DIV/0!	
	ANNUAL TRANSMISSION REVENUE REQUIREMENT	(Line-40 <u>-47</u> + Line-54- <u>51</u> + Line-64 <u>-58 + Line-69</u> + Line 72 + Line-76)	NA				#DIV/0!	
	BEFORE REVENUE CREDITS							
76 73	BEFORE REVENUE CREDITS REVENUE CREDITS	(Line-102.09)	NA					
76 73 77 <u>74</u>		(Line-102 <u>93)</u> (Line-26 <u>75</u> + Line-23 <u>74</u>)	NA				#D1V/0!	
76 73 77 <u>74</u> 7875	REVENUE CREDITS						<u>#DIV/01</u>	
7673 77 <u>74</u> 7875 7976	REVENUE CREDITS ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)	(Line-78-73 + Line-72-74)	NA					

Formula Rate - Non-Levelized

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

	SUPPORTING CALCULATIONS AND NOTES					
Line No.	TRANSMISSION PLANT ALLOCATOR					
8279 8380 84 <u>81</u> 8582 8683	Total Electric Plant Total Transmission Plant Schedule 19 Projects Schedule 19 Projects Plant Allocator Transmission Plant Allocator	(Line 26 93) (Line 2) (Line 2) (Line 44 <u>81</u> / Line 44 <u>80</u>) (Line 44 <u>81</u> / Line 44 <u>80</u>)	#DIV/0!	0 0 #DIV/0! S19P TP		
8784 8885 8986 9987 9188 9289	ELECTRIC WAGE AND SALARY ALLOCATOR Production Transmission Other (Non-A&G) Total Total Total	354-355.20 b 354-355.21 b 354-355.23 b 354-355.24 25.26 b 364-355.24 25.26 b Stem of Lines-#25 <u>6</u> (Innouth#2017) (Innouth#25 <u>6</u> (Innouth#2017)	#DIV/0!	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		
94<u>91</u>	Schedule 19 Projects Wages and Salaries (transmission wages and salarv times S19P) Schedule 19 Projects Wage and Salary Allocator Schedule 19 Projects Transmission Wage and Salary Allocator	(Line4885*Line4882) (Line48 <u>88</u> /Line44 <u>88</u>) (Line4899)/Line4885)	#DIV/0! #DIV/0!	S19 W/S S19 W/S T		
96 93 97 94	ELECTRIC COMMON PLANT ALLOCATOR (CE) Electric Gas	200-201.3.c+6.c 200-201.3.d+6.d		0	CP=	% Electric #DIV/0!
9895 99 <u>96</u>	Other Total	NA Sum of Lines 96 93 through 98 95		0	(Line-96 <u>.93</u> / Line-99	<u>.96)</u>
10097	REVENUE CREDITS Account 454, Rent from Electric Property (Note I)	300-301. fn				
	Account 454. Kent from Electric Property (Note I) Account 456. Other Electric Revenue (Note J)	300-301. m 300-301. fn		-		
10299	Total Revenue Credits					

Central Hudson Gas and Electric Corporation Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects 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: #.v.x (page. line. column)

Notes												
	Af announce shown are based on 13 month averages which monthly numbers are contained in footnotes to the FFI (with the following exceptions: CWC in line 28, which is based upon one-eighth OBM, and Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 24, which are beginning-ending year averages or prometer and anomaly.											
в	The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(I)-1(h)(6).											
С	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.											
	For these weekly transmission neulatory expenses abcorded to Schedule 19 Projects are determined after cleducing any directly assond and accession. Below are the currently effective incomes trans the service of the Forderal cores that and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amontation 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, 266.8.1) 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% (bencent of federal income tax deductible for state ourcoses)											
Н	Incide ATU by Year N with Projected ATRR by Year No2 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.											
J	Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentais and special use. Includes revenue related to Schedule 19 Projects only. The following accordures are used for allocators:											
	CP= common plant allocator (allocate common plant and common expenses to total electric)											
	DAv 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 canti allocator (allocated Schedule 19 Projects gross plant as % of electric and electric or orse allont)											
	STSP Schedule 19 Projects partial talocator (schedule 19 Projects gross plant) S1SP Schedule 19 Projects partial talocator (schedule 19 Projects 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 NA* not applicable (the ltem is not applicable to Schedule 19 Projects)											
	NA# Include the term is not applicate to Schedoure to Projects) TPE= transmission plant allocator (transmission plant allocato											
	T Wisk transmission water and static as a 'no direction as no direction as 'no direction's and the static as a 'no direction's and a											
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 assian O&M excense 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 0.00000% Revenue caniforment											
	Kelvéhue régulamentit - Cross Repeints Tax - Cross Repeints Tax -											
0	May include: CWIP'in rate-base as authorized by EERC <u>For Mura</u> . Units Receiption 1 at a 1995											

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 Oper	ating Property					
(a)	(b)	(c)	(d)	(0)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)
									Schedule 1	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, I. 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
December '20	-	-	-	-	-	-	-	-	-	-		-
January '21	-	-	-	-	-	-	-	-	-	-		-
February	-	-	-	-	-	-	-	-	-	-		-
March	-	-	-	-	-	-	-	-	-	-		-
April	-	-	-	-	-	-	-	-	-	-		-
Mav	-	-	-	-	-	-	-	-	-	-		-
June	-	-	-	-	-	-	-	-	-	-		-
July	-	-	-	-	-		-	-	-	-		-
August	-	-	-	-	-		-	-	-	-		-
) September		-					-		_	_		
October		-					-		_	_		
November		_					_			_		
December '21		_	_	_	-				_			
Average	-	-	-	0	0	0	0	0	0	0	0	

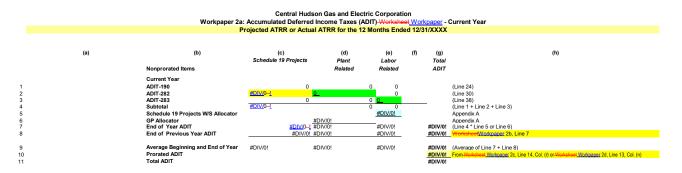
Note: Exclude Asset Retirement Obligations

	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 I. 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		-	<u> </u>	-			-	-	-	-		-		
28 Average	0	-	0	0	0	0	0	0	0	0	0	0		

Miscellaneous Rate Base Items

							_						
						Unfunded Liabilities	-						Unfunded Liabilities
			Schedule 19 Projects	s - CWIP Incentive			_						
Month	Project 1 <u>Transmission</u> Land Held for Future Use	Project 2Schedule 19 Projects - Land Held for Future Use	Project 3 Materials & Supplies - Transmission	Project 4 <u>Materials and</u> Supplies - Assigned to Construction (Electric. Gas and Steam)	Prepayments		Transmission Land Held- for Future Use	Schedule 19 Projects Land Held for Future Use		Materials & Supplies Transmission	Materials and Supplies Assigned to Construction (Electric, Gas and Steam)	Prepayments-	Accumulated Provision fo
FF1 Reference	216214, line TBD fn	216 fn214, line TBD	216227, Line 8 fn	216227, line 5 fn	216110-111, line 57 fn	216112-113, line 28 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 #	<u>2326</u>	<u>2326</u>	<u>2328</u>	<u>2329</u>	2330	23	28	28	24	30	31	32	
29 December '20	-	-	-	-	±	<u> </u>	-	-	-	-	_	-	<u> </u>
30 January '21	-	-	-	-	±	<u></u>	-	_	-	-	-	-	<u> </u>
31 February	-	-	-	-	±	<u> </u>	-	-	-	-	-	-	-
32 March	-	-	-	-	±	<u></u>	-	-	-	-	_	-	-
33 April	-	-	-	-	±	<u> </u>	_	-	-	-	-	-	-
34 May	-	-	-	-	±	<u> </u>	-	-	-	-	-	-	-
35 June	-	-	-	-	±	<u></u>	-	_	-	-	-	-	<u> </u>
36 July	-	-	-	-	±	<u> </u>	-	-	-	-	-	-	-
37 August	-	-	-	-	±	<u>-</u>	-	-	-	-	-	-	-
38 September	-	-	-	-	±	<u> </u>	-	-	-	-	-	-	-
39 October	-	-	-	-	±	-	-	-	-	-	-	-	-
40 November	-	-	-	-	±	<u>-</u>	-	<u>+</u>	-	-	<u>-</u>	-	<u> </u>
41 December '21	-		-	-	±	<u></u>	_	_	_	_	-	_	_
42 Average	0	0	0	0	0	0	<u>0</u>	<u>0</u>	<u> </u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Miscellaneous Rate Base Items



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) ADIT-190 - Includes Only Items Applicable to	(b)	(C)	(d)	(e)	(f)	(g)	(h)
	Schedule 19 Projects			Schedule 19 Projects	Plant			
		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:

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 littlefs telescular rain are included in Countin E.
 ADIT littlefs telescular rain are included in Countin E.
 ADIT littlefs telescular rain are included in Countin F acable income in different periods than they are included in book income. If the Leng Wing 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 Workpaper - Current Year

	(a) ADIT- 282 - Includes Only Items Applicable		(b)	(c)	(d)	(e)	(f)	(g)	(h)
	to Schedule 19 Projects		Total		Schedule 19 Projects	Plant	Labor		
				Excluded	Related	Related	Related		Justification
25	Accelerated Depreciation - Prorated	#DIV/0!		0	#DIV/0!	0	0		WorksheetWorkpaper 2c, Line 14, Col. (r)
26			0		0				
27			0						
28			0						
29			0	0	0	0	0		
30	Total	<u>#DIV/01</u>		0	<u>#DIV/0</u>	0	0		

Instructions for Account 282:
 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

ADIT terms related to calculate in robust 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 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet Workpaper - Current Year

	(a) ADIT-283 - Includes Only Items Applicable to	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant	Labor		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:

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

	Wo	rkpaper 2b: Accumulated Defe		T) Worksheet M		Prior Ye	ar	
		Projected ATRR or Ac	tual ATRR for the 12 Mo	nths Ended 12	/31/XXXX			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Non	prorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1 2 3 4 5 6 7	ADIT ADIT ADIT Subu Schu GP /	-282 -283	0 0 0 0 <u>#DN</u> 4DN		0 0 0 0 0 0 <u>#DIV/0!</u> #DIV/0!			(Line 20) (Line 26) (Line 34) (Line 1 + Line 2 + Line 3) Appendix A Appendix A (Line 4 + Line 5 or Line 6)

In filing 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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:

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 are when terms 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 Workpaper - Prior Year

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to							

	Schedule 19 Projects			Schedule 19 Projects	Plant	Labor	
			Excluded	Related	Related	Related	Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	WorksheetWorkpaper 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:
 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

4. Deferred income taxes arise when terms 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 Workpaper - Prior Year

	(a) ADIT-283 - Includes Only Items Applicable to	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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	Ō		

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

ADIT items related to Labor are included in Column F

4. Deferred income taxes are size 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) (c) (d)	Nale fear -																	
Beginning Balance & Monthly Changes Year Days in the Month Number of Days Remaining in Year Alley Vision for Days Remaining in Year Alley Beginning Frojected (g)(e) Schedule 19 Projecto (g)(e) Print Projecto (g)(e) Plant Projecto (f)(x (h) Plant Projecto (Appendix A) Plant Piol (f)(x (h) Plant Projecto (Appendix A) Plant Projecto (f)(x (h) Plant Projecto (Appendix A) Plant Projecto (f)(x (h) Plant Projecto (f)(f)(f)(h) Plant Projecto (f)(f)(f)(f)(h) Plant Projecto (f)(f)(f)(f)(h) Plant Projecto (f)(f)(f)(f)(h) Plant Projecto (f)(f)(f)(f)(h) Plant Projecto (f)(Account 282 (Note A)																	
Beginning Balance & Monthly Changes Year Days in the Month Numeric Days (New Projected Year Alary Weighting Fremaining in Year Alary Beginning Projected (V)(P) Plant Projected (V)(P) Plant Projected (Projected (Projected Projected Plant Projected (V)(P) Plant Projected (Appendix A) Plant Projected (Appendix A) Plant Projected (Appendix A) Plant Projected (Appendix A) Plant Projected (Appendix A) Plant Projected (Projected (Projected Plant Projected (Projected Plant Projected Plant Projected (Appendix A) Plant Projected (Appendix A) Plant Projected (Projected Plant Projected Plant Projected Plant Projected Plant (Projected Plant Projected Plant (Projected Plant Projected Plant (Projected Plant Projected Plant Projected Plant (Projected Plant Projected Plant (Projected Plant Plant (Projected <t< th=""><th>(a)</th><th>(b)</th><th>(c)</th><th>(d)</th><th>(e)</th><th>(f)</th><th>(g)</th><th>(h)</th><th>(i)</th><th>(j)</th><th>(k)</th><th>(1)</th><th>(m)</th><th>(n)</th><th>(o)</th><th>(p)</th><th>(q)</th><th>(r)</th></t<>	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(o)	(p)	(q)	(r)
Remaining in Year After Current Month Projected (d)/(e) Projecte	Beginning Balance & Monthly Changes	Year	Days in the	Number of	Total Days	Weighting	Beginning	Schedule 19	Transmission	Plant	Gross Plant	Plant	Plant Proration		W/S Allocator			Total Transmission
Ver After Rate Year (d)(e) Ending Balance and 1 December 31st balance of Prorated ADIT (Note B) 2020 - 1000000000000000000000000000000000000			Month	Days	in the	for	Balance/	Projects	Proration	Related	Allocator		(f) x (l)		(Appendix A)	Allocation	Proration	Prorated Amount (i)
Current Month Current Month Corrent Corrent Corrent 1 December 31st balance of Prorated ADIT (Note B) 2021 31 335 91.7% 0 0 0 0 #DIV/01									(f) x (h)		(Appendix A)	(j) * (k)		(General		(n) * (o)	(f) x (p)	+ (m) + (q)
1 December 31st balance of Prorated ADIT (Note B) 2020 100.00% 0					Rate Year	(d)/(e)	Ending Balance											
2 January 2021 31 335 365 91.78% 0 0 0 #DIV/01 #DIV/01 </td <td></td> <td></td> <td></td> <td>Current Month</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Common)</td> <td></td> <td></td> <td></td> <td></td>				Current Month										Common)				
2 January 2021 31 335 365 91.78% 0 0 0 #DIV/01 #DIV/01 </td <td>4. Descent as 24 at helenes of Descented ADIT (Nets D)</td> <td>2020</td> <td></td> <td></td> <td></td> <td>400.000/</td> <td>0</td> <td>0</td> <td></td>	4. Descent as 24 at helenes of Descented ADIT (Nets D)	2020				400.000/	0	0										
3 February 2021 28 307 365 84.11% 0 0 0 #DIV/01 #DIV/01<				005	0.05		0	0			#DIV//01	#DIN (/01	#DIV/01		#DIV//01	#DI) ((0)	#DIV//01	
4 March 2021 31 276 365 75.62% 0 0 0 #DIV/01 #DIV/01 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td>0</td> <td>L. L.</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							U	0	L. L.									
5 April 2021 30 246 365 67.40% 0 0 0 #DIV/01 #DI							0	0	C									
6 May 2021 31 215 365 58.90% 0 0 0 #DI/V01			31	276	365		0	0	C					C	#DIV/0!			
7 June 2021 30 185 365 50.68% 0 0 0 #DIV/0!	5 April	2021	30	246	365	67.40%	0	0	C	0 0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July 2021 31 154 365 4.21% 0 0 0 #DIV/01 #DIV/	6 May	2021	31	215	365	58.90%	0	0	C	0	#DIV/0!	#DIV/0!	#DIV/0!			#DIV/0!	#DIV/0!	#DIV/0!
9 August 2021 31 123 365 33.70% 0 0 0 #DIV/0! #D	7 June	2021	30	185	365	50.68%	0	0	C	0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September 2021 30 93 365 25.48% 0 0 0 #DIV/0! #DIV/0! <th< td=""><td>8 July</td><td>2021</td><td>31</td><td>154</td><td>365</td><td>42.19%</td><td>0</td><td>0</td><td>C</td><td>0</td><td>#DIV/0!</td><td>#DIV/0!</td><td>#DIV/0!</td><td>C</td><td>#DIV/0!</td><td>#DIV/0!</td><td>#DIV/0!</td><td>#DIV/0!</td></th<>	8 July	2021	31	154	365	42.19%	0	0	C	0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 Ociober 2021 31 62 365 16.99% 0 0 0 0//01 #DIV/01 #DI	9 August	2021	31	123	365	33.70%	0	0	C	0 0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November 2021 30 32 365 8.77% 0 0 0 #DIV/0! #	10 September	2021	30	93	365	25.48%	0	0	C	0 0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December 2021 31 1 365 0.27% 0 0 0 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!	11 October	2021	31	62	365	16.99%	0	0	C	0 0	#DIV/0!	#DIV/0!	#DIV/0!	C	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	12 November	2021	30	32	365	8.77%	0	0	C	0	#DIV/0!	#DIV/0!	#DIV/0!	(#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Prorated Balance 365 0 0 0 0 #DIV/0! 0 #DIV/0! U	13 December	2021	31	1	365	0.27%	0	0	C	0 0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	14 Prorated Balance		365				0	0	C) 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(I)-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					Projection	- Proration of Pr Activity	Djected Deferred Tax	Actual Activi	ty - Proration of	Projected Deferre	ed Tax Activity and	Averaging of Other Def	ferred Tax Activity
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)	(k)	(I)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount (e) * (f)	Prorated Projected Balance Sum of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) +((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	28	307	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
4 March	31	276	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
5 April	30	246	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
6 May	31	215	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
7 June	30	185	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
8 July	31	154	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
9 August	31	123	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
10 September	30	93	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
11 October	31	62	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
12 November	30	32	365			0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
13 December	31	1	365	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
14 Total	365				0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

			Gross Plant		Labor Related			
	Schedule 19		Allocator	Total (d) *	(General and	W/S Allocator		Grand Total (b) +
	Projects	Plant Related	(Appendix A)	(e)	Common)	(Appendix A)	Total (g) * (h)	(f) + (i)
Actual Monthly Activity								
15 January	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
16 February	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
17 March	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
18 April	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
19 May	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
20 June	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
21 July	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
22 August	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
23 September	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
24 October	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
25 November	0	() #DIV/0!	#DIV/0!	0 1	#DIV/0!	#DIV/0!	#DIV/0!
26 December	0	() #DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the protation requirements of Treasury Regulation Section 1.167(I)-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 activit. Likewise, when projected monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.

		Workp: Re	aper 3: Excess sulting from I	on Gas and Electric s Accumulated Del ncome Tax Rate C	erred Income T hanges (Note A)						
		Projected A	TRR or Actual	ATRR for the 12 N	Ionths Ended 1	2/31/XXXX						
amounts are shown as positive and credit amounts are shown as negative.												
(a)	(b)	(c)	(d)	(e)	(f)	(7)	(h)	(i)	(i)	(k)	<i>(</i> 1)	(m)
(a)	(b)	(0)	(u)	(e)	(1)	(g)	(1)	(1)	0)	(K)	(1)	(11)
			Deficient or		Adjusted			Protected (P)				
			Excess		Deficient or	Schedule 19		Unprotected				
		ADIT Balances	Accumulated		Excess	Projects		Property (UP)				
	ADIT Balances	After	Deferred		Accumulated	Allocation	Allocated to	Unprotected				
Description	Prior to Remeasurement	Remeasurement (Note C)	Taxes at December 31,	Adjustments After Remeasurement	Deferred Taxes	Factors (Note B)	Schedule 19 Projects	Other (UO) (Note B)	Amortization Year	Balance at December 31	Amortization Year	Balance at December 31
Description	Remeasurement	Column (b) * Line	Column (b) -	Kennedsurennenn	Column (d) +	в)	Column (f) *	(NOLE D)	Teal	Column (h) -	i edi	Column (k) -
		43	Column (c)		Column (e)		Column (g)			Column (j)		Column (I)
Deficient Deferred Income Taxes - amortized to 410.1			(-)				÷ (3)			÷ = - = - ()		
FERC Account 190												
1	(0	0		0 0	0.000%	0		0	0	C)
2	(0 0	0		0 0	0.000%	0		0	0	C)
3	() 0	0		0 <u>0</u>	0.000%	0		0	0	C)
4	() 0	0		0 <u>0</u>	0.000%	0		0	0	C)
5	<u>(</u>	<u>)</u> <u>0</u>	<u>0</u>		<u>0</u>	0.000%	Q		Q	0	C)
6 Total FERC Account 190	() 0	0		0 0		0		0	0	C)
FERC Account 282												
7 Depreciation - Liberalized Depreciation	(0	0		0 0	0.000%	0		0	0	0)
7 Depreciation - Liberalized Depreciation	(0		0 0		0		0			
9	(0 0		0		0			
0	<u>(</u>				0 0		0		0			
1 Total Account 282	(0 0	0		0 0	0.00070	0		0	0	0)
T Total Account 202	· · · ·	, 0	0		0 0		0		0	0		,
FERC Account 283												
2	() 0	0		0 0	0.000%	0		0	0	C)
3	c c				0 0	0.000%	0		0			
4	c c				0 0	0.000%	0		0	0		
5	c c				0 0	0.000%	0		0	0		
16	c) 0	0		0 0	0.000%	0		0	0	C)
7 Total FERC Account 283	(0 0	0		0 0		0		0	0		
8 Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	c	
19 Gross Up			0		0		0			0		
20 Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0			0		
Excess Accumulated Deferred Income Taxes - amortized to 411.1												
Excess Accumulated Deterred income Taxes - amortized to 411.1												
FERC Account 190												
21	(0	0		0 0	0.000%	0		0	0	()
22	<u>(</u>				0 0	0.000%	0		0			
23 Total Account 190	(0		0 0	0.00070	0		0			
	· · · ·	, 0	0		0 0		0		0	0		
FERC Account 282												
24 Depreciation - Liberalized Depreciation	(0	0		0 0	0.000%	0	Р	0	0	C)
	(ő		0 0		0		Ő			
26	(Ő		0 0		0		0			
27	(0 0		0		0			
28	<u>(</u>				0 0		0		0	0		
29 Total Account 282	(0	0		0 0		0		0		C)
FERC Account 283												
30	(0 0	0.000%	0		0	0		
31	(0 <u>0</u>	0.000%	0		0			
32	(0		0 Q	0.000%	0		0			
33	(0 <u>0</u>	0.000%	0		0			
34	<u>(</u>		<u>0</u>		<u>0</u>	0.000%	0		0	0		
35 Total Account 283	(0 0		0		0	0	C)
			0		0		0		0	0	C)
36 Subtotal Before Being Grossed up for Income Taxes										0		
37 Gross Up			0		0		0			0		
			0 0		0		0 0			0		
37 Gross Up 38 Total Excess Accumulated Deferred Income Taxes - Account 254			<u>0</u>		0		0			0		
37 Gross Up			0 0 0							<u>,</u>		
37 Gross Up 38 Total Excess Accumulated Deferred Income Taxes - Account 254			<u>0</u>		0		0		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 adlocation factors used to adlocate 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 hominal tax rate to the prior nominal tax rate taxes to the prior nominal tax rate to the prior nominal tax rate taxes to the prior nominal tax rate tax rate taxes to the prior nominal tax rate tax taxes to the prior nominal tax rate tax taxes to the prior nominal tax rate tax taxes ta

New nominal rate Prior nominal rate Remeasurement Factor

1.0% 1.0% 100.0%

41				
42				
43				
	Note D:			
	Note E:			
	Note F:			

Central Hudson Gas and Electric Corporation Workpaper 4: Permanent Book/Tax Differences J ATRR or Actual ATRR for the 12 Months Ended 12

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

							n Gas and Electric Corpo paper 5: Project Return	ration						
					Pro	jected ATRR or Actual	ATRR for the 12 Months	nded 12/31/XXXX						
	(a)	(b)	(c)	(d)	(e)	(1)	(g) (h)	(1)	0)	(4)	(1)	(~```)	(=)	(• m)
			13	Month Averages			1985	Allocate Other F	Rate Base Items to Sched	ule 19 Projects				
Line #		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	ible Plant - Net Common Plant - Using Allocator	CWIP	Abandoned Plant Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/Deficient ADIT Using Allocator	 Land Held for Future Use Using Allocator 	Other Rate Base Items - Using Allocator	Total Rate Base
	Reference	Workpaper 1, Line 14	Calculated	Workpaper 1, Line 28	Col. (b) <u>+</u> Col. (d)	Line 6 * Col. (c)	Line 6 * Col. Line 6 * Col. (c)	Workpaper 1, Line 42	Workpoper 1, Line 42	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (e) through Col. (e)
1	Project Grouping 1	- 1	#DIV/0!			#DIV/0!	#DIV/(#DIV/0!	e	#DIV/01	#DIV/01	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	- 1	#DIV/0!			#DIV/0!	#DIV/I #DIV/0!	e	#DT//01	#DIV/01	#DIV/01	#DIV/0!	#DIV/0!	#DIV/01
3	Project Grouping 3		#DIV/0!			#DIV/0!	#DIV/I #DIV/0!	e	#DT//01	#DIV/01	#DIV/01	#DIV/0!	#DIV/0!	#DIV/01
4	Project Grouping 4	- 1	#DIV/0!			#DIV/0!	#DIV/I #DIV/0!	e	#07//01	WDIV/01	#DIV/0!	#DIV/01_	#DIV/0!	#DIV/0!
5			#DIV/0!											
6	Total		#DIV/0!	-		#DIV/0!	#DIV/0 #DIV/0! Appe	e	e	<u>#DIV/0!</u>		0	#DIV/0!	#DIV/0!
	Ref					Appendix A, Line 19	ndix Appendix A, Line 21	Workpaper 1, Line 42	Workpoper 1, Line 42	Appendix A, Line 25,23	Appendix A, Line 26 24	Appendix A, Line 27 28	Appendix A, Line 34.32	

Debt Return

Col. (b) * Col. (h) <u>#DN/01</u> #DN/01

#DIV/0! #DIV/0:

		Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Bebt Return
	Reference	Col. (o m)	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)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	WEITV/01-
8	Project Grouping 2	#DIV/01	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#D0//01
9	Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	NDTV/01
10	Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	WEITVIOI-
11								
12	Total	#DIV/0!		#DIV/0!		#DIV/0!		WDTV/01

	Project		Schedule 19 Project	ts Included in Each Project Group
	Name	Project Description	Gross Investment	
Project Grouping 1				
Project Grouping 2				
Project Grouping 3				
Project Grouping 4				
1				

					Projected ATRR or Ac	tual ATRR I	oject Cost of Capi for the 12 Months	Ended 12/31/XXXX				
ıe#	Project 1	(a)	(b)	(c) (Note A)	(d)	<u>(e)</u>	(e)	(f <u>a</u>)	(eh)	(h i)	(1)	
1	Long Term Debt	Line 30, Col. (i)	Capitalization 0	%s	Cost Rates #DIV/0!	WACC #DIV/0!		ROE per New York State Public Service Commission, Case No.				
2	Preferred Stock	Line 30. Col. (b)	-	0.0%	0.000%	0.00%		ROE Ceiling				
3	Common Stock	Line 30, Col. (d)	0	0.0%	0.000%	0.00%						
1	Total Capitalization		0	0.0%	orLines 1-and or 2,	#DIV/0!						
					3107							
	Project 2											
5	Long Term Debt	Line 30. Col. (i)	Capitalization 0		Cost Rates #DIV/0!	WACC #DIV/0!		ROE per New York State Public Service Commission. Case No.				
6 7	Preferred Stock Common Stock	Line 30, Col. (b) Line 30. Col. (d)	-	0.0%	0.000%	0.00%		ROE Ceiling				
	our out of the second	2110 00. 001. 107		0.070	(Line 33. Col. (b)	0.0070						
в	Total Capitalization		0	0.0%	orLines 5-and_or 6, Col. (<u>ik</u>))	#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 1	Preferred Stock Common Stock	Line 30. Col. (b) Line 30, Col. (d)	0 -	0.0%	0.000%			ROE Ceilina				
					(Line 33, Col. (b) orLines 9-and or 10,							
2	Total Capitalization		0	0.0%	Col. (<u>ik</u>))	#DIV/0!						
3 4	Project 4 Long Term Debt Preferred Stock	Line 30. Col. (i) Line 30, Col. (b)	Capitalization 0	0.0%	Cost Rates #DIV/0!	WACC #DIV/0! 0.00%		ROE per New York State Public Service Commission. Case No. ROE Ceiling				
5	Common Stock											
	Common Stock	Line 30. Col. (d)	0	0.0%	0.000%							
		Line 30. Col. (d)	0		0.000% (Line 33, Col. (b) orLines 13-and or 14,	0.00%						
6	Total Capitalization	Line 30. Col. (d)	0	0.0%	0.000% (Line 33, Col. (b) orLines 13-and or 14,			·····				
6		Line 30. Col. (d)	0	0.0%	0.000% (Line 33, Col. (b) orLines 13-and or 14,	0.00%						
16		Line 30. Col. (d)	0	0.0% mon Equity Less: Accumulated	0.000% (Line 33, Col. (b) orLines 13-and or 14,	0.00%		Long-term Debt		Unamorti zed Loss		
16			0 Com	0.0% mon Equity Less: Accumulated Other Comprehensive	0.000% (Line 3.2 Col. (b) Col. (fg)) Col. (fg)) Col. (fg)) Common Equity for	0.00%		Long-term Debt	Unamortized	zed Loss on Reacquir	Long-term Debt for	
16		Line 30. Col. (d)	0 Com	0.0% mon Equity Less: Accumulated Other	Common Equity for Capitalization	0.00%	Total		Unamortized Debt Expense	zed Loss on	Capitalization	8.
	Total Capitalization		0 Com	0.0% mon Equity Less: Accumulated Other Comprehensive	0.000% (Line 3.2 Col. (b) Col. (fg)) Col. (fg)) Col. (fg)) Common Equity for	0.00%	Total 112-113, i.24, fm	Long-term Debt		zed Loss on Reacquir ed Debt	Long-term Debt for Capitalization Get (e) - Cot. (f) Cot. (a) - Cot. (h) - (f)	N.
17	Total Capitalization Total Capitalization Decomber January	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	bl.
17 18	Total Capitalization Total Capitalization	Total	0 Com Less: Preferred Stock	0.0% mon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	d.
17 18	Total Capitalization Total Capitalization	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	əl.
17 18	Total Capitalization Total Capitalization	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ы.
17 18	Total Capitalization Total Capitalization Month December January Fabruary March May June June July	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ы.
17 18	Total Capitalization Total Capitalization December Month January February March April May July April Ap	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	al.
17 18 19 20 21 22 23 24 25 26	Total Capitalization Total Capitalization Becomber January February March March May June April May June September October October	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ы.
17 18 19 20 21 22 23 24 25 26 27 28	Total Capitalization Total Capitalization December January February March April May Jung September October November October November	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	N.
17 18 19 20 21 22 23 24 25 26 27 28	Total Capitalization Total Capitalization Becomber January February March March May June April May June September October October	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ol.
17 18 19 20 21 22 23 24 25 26 27 28	Total Capitalization Total Capitalization Decomber January March April May June July June July Decomber Cochober November December Decomber Decombe	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ы.
17 18 19 20 21 22 23 24 25 26 27 28	Total Capitalization Total Capitalization Decomber January March April May June July June July Decomber Cochober November December Decomber Decombe	Total 112-113, L16, In - - - - - - - - - - - - - - - - - - -	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	əl.
16 17 18 19 20 21 22 22 22 22 22 22 22 22 22 23 24 22 22 22 23 20 30	Total Capitalization Total Capitalization Decomber January March April May June July June July Decomber Cochober November December Decomber Decombe	Total	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	ы.
17 18 19 20 21 22 23 24 25 26 27 28 29 30	Total Capitalization Total Capitalization Decomber January January March April May June July June July Decomber Decomber Decomber Locator Long Term Interest Long Term Interest	Total 112-113, L16, In - - - - - - - - - - - - - - - - - - -	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	
17 18 20 21 22 23 24 25 26 27 28 29 30 31 32	Total Capitalization Total Capitalization December Month January February March May June July August Septibute December December December Average	Total 112-113, L16, In 	0 Com Less: Preferred Stock	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	
17 18 19 20 21 22 34 25 26 27 28 29 30	Total Capitalization Total Capitalization Decomber January January March April May June July June July Decomber Decomber Decomber Locator Long Term Interest Long Term Interest	Total 112-113, L16, In - - - - - - - - - - - - - - - - - - -	0 Com Loss: Preferred Stock 112-113.13.1n - - - - - - - - - - - - -	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	
17 18 19 22 23 24 25 26 27 28 29 30	Total Capitalization Total Capitalization Decamber January Harch Month Harch Nay June June July August September December Average Long Term Interest Long-Term Debt	Total 112-113, L16, fm - - - - - - - - - - - - -	0 Com Loss: Preferred Stock 112-113.13.1n - - - - - - - - - - - - -	0.0% imon Equity Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Common Equity for Capitalization Cod. (a):	0.00%		Long-term Debt Unamortized Gains on Reacquired Debt	Debt Expense	zed Loss on Reacquir ed Debt	Capitalization Gol. (c) + Col. (f) - + Col	я.

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 re Revenue Requirement ("ATRR") for the previous calendar year base books and records for that calendar year, consistent with FERC accord	ed on its actual costs as reflected in its Form No. 1 and its				
(ii)	Determine the difference between the Actual ATRR as determined in and actual revenues based upon the Projected ATRR for the previo					
(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	

А	ATRR based on actual costs included for the previous calendar year
в	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment
С	Difference (A-B)
D	Future Value Factor (1+i) ² 24
E	True-up Adjustment (C*D)
F	Interest Rate True-up from Prior Periods (Note 1)
6	ATU Adjustment with Interest Rate True-up From Prior Periods-
	C D E F

Where: i = average interest rate as calculated below

Interest on Amount of Refunds or Surcharg	es	Estimated	Actual
		Monthly	Monthly
Month	Year	Interest Rate	Interest Rate
8Z July	Year 1	0.0000%	0.0000%
98 August	Year 1	0.0000%	0.0000%
109 September	Year 1	0.0000%	0.0000%
4410 October	Year 1	0.0000%	0.0000%
4211 November	Year 1	0.0000%	0.0000%
1312 December	Year 1	0.0000%	0.0000%
44 <u>13</u> January	Year 2	0.0000%	0.0000%
4514 February	Year 2	0.0000%	0.0000%
4615 March	Year 2	0.0000%	0.0000%
47 <u>16</u> April	Year 2	0.0000%	0.0000%
18<u>17</u> Мау	Year 2	0.0000%	0.0000%
19<u>18</u> June	Year 2	0.0000%	0.0000%
2019 July	Year 2	0.0000%	0.0000%
2420 August	Year 2	0.0000%	0.0000%
2221 September	Year 2	0.0000%	0.0000%
2322 October	Year 2	0.0000%	0.0000%
2423 November	Year 2	0.0000%	0.0000%
2524 December	Year 2	0.0000%	0.0000%
2625 January	Year 3	0.0000%	0.0000%
2726 February	Year 3	0.0000%	0.0000%
2827 March	Year 3	0.0000%	0.0000%
2928 April	Year 3	0.0000%	0.0000%
3029 May	Year 3	0.0000%	0.0000%
31 <u>30</u> June	Year 3	0.0000%	0.0000%
3231 Average		0.00000%	0.00000%



Note 1: Use Workpaper 7-True-up Adjustment to determine ATU with actual interest rates and include interest rate true-up with a subsequent ATU adjustment.



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		
303 350.1 352 353 354 355 356 356.3 357 358 390	Miscellaneous Intangible Plant Land Rights Structures and Improvements Station Equipment Towers and Fixtures Poles and Fixtures Overhead Conductor and Devices Smart Wire Device Underground Conduit Underground Conductor and Devices Structures and Improvements	2.86% 1.11% 1.44% 2.30% 1.63% 2.88% 1.93% 2.75% 2.44% 1.91% 3.25%
GENERAL PLANT AND COMMON		
390 391-11 391-21 391.22 392 393 394 395 396 397-10 397-20 398	Structures & Improvements EDP Equipment – Systems and Mainframe EDP Equipment – Systems Operation – SCADA Data Handling Equipment Office Furniture & Equipment Transportation Equipment Stores Equipment Tools, Shop & Garage Equipment Laboratory Equipment Power Operated Equipment Communications Equipment - Radio Communication Equipment - Telephone Miscellaneous Equipment	3.10% 12.50% 8.33% 5.00% 9.00% 2.86% 2.86% 7.50% 5.00% 10.00% 3.30%
INTANGIBLE PLANT	Note 3	
303 303 303 303 303 303 303 303	3 Yr 5 Yr 10 Year 15 year Cloud Software Fiber Optics Transmission Facility Contributions in Aid of Construction	33.33% 20.00% 10.00% 6.67% 20.00% 5.00% 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 an cluded in the JP. 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 JP. 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)
			Revenue	Calendar Year
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
~	Takal Orima dia na			
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		0.00%
10		(Line 7 * Line 8 *		
	Interest on Correction	Line 9)		0
		<i>"</i> ·· ¬ ·· <i>(</i> 0)		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.

<u>C</u> <u>Revised formula rate calculations will be provided to support any corrections.</u>