

## Attachment 2

Section 6.19.9.2.2 Formula Rate Template

**Central Hudson Gas and Electric Corporation  
Transmission Formula Rate  
Schedule 19 Projects**

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

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	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
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	9	Corrections	Prior Period Corrections

## Central Hudson Gas and Electric Corporation

## Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Thirteen Monthly Balances

Composite Depreciation Rates

Line	(1)	(2)	(3)	(4)	(5)
No.	Rate Base (Note A)	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects
GROSS PLANT IN SERVICE					
1	Production	Worksheet/Worksheet 1, Line 14, Col. (c)	0	NA	0
2	Transmission	Worksheet/Worksheet 1, Line 14, Col. (d) or Col. (m)	0	DA	0
3	Distribution	Worksheet/Worksheet 1, Line 14, Col. (e)	0	NA	0
4	Electric General	Worksheet/Worksheet 1, Line 14, Col. (f)	0	S19 W/S	#DIV/0!
5	Electric Intangible	Worksheet/Worksheet 1, Line 14, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Worksheet/Worksheet 1, Line 14, Col. (g)	0	CPS19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Worksheet/Worksheet 1, Line 28, Col. (c)	-	NA	0
10	Transmission	Worksheet/Worksheet 1, Line 28, Col. (d) or Col. (m)	-	DA	-
11	Distribution	Worksheet/Worksheet 1, Line 28, Col. (e)	-	NA	0
12	Electric General	Worksheet/Worksheet 1, Line 28, Col. (f)	-	S19 W/S	#DIV/0!
13	Electric Intangible	Worksheet/Worksheet 1, Line 28, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Worksheet/Worksheet 1, Line 28, Col. (a)	-	CPS19 W/S	#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	GWIP (Note G)	Worksheet 1, Line 42, Col. (a)	NA		-
24	ABANDONED PLANT	Worksheet 1, Line 42, Col. (a)	NA		0
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
25	Accumulated Deferred Income Taxes	Worksheet/Worksheet 2a, Line 11, Col. (a)	NA		#DIV/0!
26	Excess Accumulated Deferred Income Taxes	3-EDIT	NA		0
27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 25 - 26 + Line 26, 2a)			#DIV/0!
28	LAND HELD FOR FUTURE USE	Worksheet/Worksheet 1, Line 42, Col. (b) or (c)	0	DA	0
OTHER RATE BASE ITEMS					
29	Cash Working Capital	(Line 49 47 times 45/360)	NA		#DIV/0!
30	Materials & Supplies - Transmission	Worksheet/Worksheet 1, Line 42, Col. (d)	0	S19P	#DIV/0!
31	Materials & Supplies - Assigned to Construction	Worksheet/Worksheet 1, Line 42, Col. (e)	0	CP/GPE	#DIV/0!
32	Prepayments	Worksheet/Worksheet 1, Line 42, Col. (e)	0	CP/GPE	#DIV/0!
33	Unfunded Liabilities	Worksheet/Worksheet 1, Line 42, Col. (f)	0	CPS19 W/S	#DIV/0!
34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 29-33 through 33)	0		#DIV/0!
35	RATE BASE	(Line 22 + Line 23, 2a + Line 24, 2a + Line 27 + Line 28 + Line 34, 2a)			0

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

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
36.34	Transmission - Direct Assion	320-323.112.b fn	NA	DA	0
36.35	Transmission - Allocate	320-323.112.b	0		
36.36	Less: EPRI Dues in Account 566	352-353	0		
36.37	Subtotal - Transmission to Allocate	Line 36.35 - Line 36.36	0	S19P	#DIV/0!
40.36	Electric A&G	320-323.197.b	0		
41.36	Less: EPRI Dues in A&G	352-353	0		
42.40	Less: Regulatory Commission Expenses	320-323.189.b	0		
44.41	Less: Property Insurance	320-323.185.b	0		
44.42	Less: Account 930.2 Items	Note L	0		
44.43	Adjusted Electric A&G	Line 36.36 - Line 39.42 - Line 41.36 - Line 42.40 - Line 44.41 - Line 44.42	0	S19 W/S	#DIV/0!
44.44	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
44.45	Plus: Direct Assigned Regulatory Commission Expenses (Note N)	350-351 fn	NA	DA	0
44.46	Plus: Property Insurance	Line 44.41	0	GPE	#DIV/0!
44.47	TOTAL O&M	Sum of Lines 36.34 through 44.46	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
44.48	Transmission	336.7.f fn	0	DA	0
44.49	Electric General	336.10 f	0	S19 W/S	#DIV/0!
44.50	Common Electric (includes Intangible)	336.11.f	0	S19 W/S	#DIV/0!
44.51	Depreciation of Abandoned Plant	242.44	NA	NA	#DIV/0!
44.52	TOTAL DEPRECIATION	Sum of Lines 44.48 through 44.51	0		#DIV/0!
TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)					
LABOR RELATED					
44.53	Payroll (Note D)	262-263.17.i + 30.i	0	S19 W/S	#DIV/0!
PLANT RELATED					
44.54	Real Estate	262-263.14.i	0	CP/GPE	#DIV/0!
44.55	Franchise Tax	262-263.24.i	0	CP/GPE	#DIV/0!
44.56	Gross Receipts Tax		0	Note N	0
44.57	Other	262-263	0		0
44.58	TOTAL OTHER TAXES	Sum of Lines 44.52 and 44.54 through 44.57	0		#DIV/0!
INCOME TAXES (Note F)					
44.59	Composite Tax Rate = T	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT}) / (1 - \text{SIT} * \text{FIT} * \text{ol}))$	0.0000%		
44.60	Gross-up Factor	$1 / (1 - T)$	0.0000		
44.61	Income Tax Factor	$T / (1 - T)$	0.0000		
44.62	Amortization of Investment Tax Credit (enter negative)	266-267. fn	NA	DA	0
44.63	Amortization of Excess Deferred Income Taxes (enter negative)	Worksheet/Worksheet 3	NA	DA	0
44.64	Tax Effect of Permanent Differences	Worksheet/Worksheet 4, Line 2 Col. (e)	NA	DA	-
44.65	Income Tax Calculation	(Line 44.62 * Line 44.61)	NA	Calc	#DIV/0!
44.66	ITC adjustment	(Line 44.62 * Line 44.60)	NA	Calc	0
44.67	Amortization of Excess Deferred Income Tax Adjustment	(Line 44.63 * Line 44.60)	NA	Calc	0
44.68	Permanent Differences Tax Adjustment	(Line 44.64 * Line 44.60)	NA	Calc	0
44.69	TOTAL INCOME TAXES	Sum of Lines 44.62 through 44.68	NA		#DIV/0!
RETURN (Note H)					
44.70	Debt	Worksheet/Worksheet 5, Line 12, Col. (i)	NA	Calc	#DIV/0!
44.71	Common Equity and Preferred Stock	Worksheet/Worksheet 5, Line 12, Col. (f)	NA	Calc	#DIV/0!
44.72	TOTAL RETURN	Sum of Lines 44.70 through 44.71	NA		#DIV/0!
ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS					
44.73		(Line 44.47 + Line 44.51 + Line 44.58 + Line 44.59 + Line 44.69 + Line 44.72 - Line 44.73)	NA		#DIV/0!
REVENUE CREDITS					
44.74		(Line 44.69)	NA		0
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)					
44.75		(Line 44.73 + Line 44.74)	NA		#DIV/0!
CORRECTIONS					
44.76		Worksheet/Worksheet 9, Line 11, Col. (b)	NA		0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)					
44.77		Worksheet/Worksheet 7, Line 3	NA		0
44.78	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 44.75 through 44.77	NA		#DIV/0!

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

## SUPPORTING CALCULATIONS AND NOTES

Line No.					
<b>TRANSMISSION PLANT ALLOCATOR</b>					
43979	Total Electric Plant	(Line 439 53)	0		
43980	Total Transmission Plant	(Line 2)	0		
4441	Schedule 19 Projects	(Line 2)	0		
4442	Schedule 19 Projects Plant Allocator	(Line 44 3, / Line 44 83)		#DIV/0!	S19P
4483	Transmission Plant Allocator	(Line 44 90 / Line 44 79)		#DIV/0!	TP
<b>ELECTRIC WAGE AND SALARY ALLOCATOR</b>					
4244	Production	354-355.20.b	0		
4245	Transmission	354-355.21.b	0		
4246	Distribution	354-355.23.b	0		
4467	Other (Non-AG)	354-355.24.25.26.b	0		
4143	Total	Sum of Lines 42 44 through 44 46	0		
4249	Transmission Wage and Salary Allocator	(Line 44 86 / (Line 44 83))		#DIV/0!	T W/S
Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)					
4490		(Line 44 86 * Line 44 82)		#DIV/0!	
4441	Schedule 19 Projects Wage and Salary Allocator	(Line 44 90 / (Line 44 83))		#DIV/0!	S19 W/S
4492	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 44 90 / Line 44 85)		#DIV/0!	S19 W/S T
<b>ELECTRIC COMMON PLANT ALLOCATOR (CE)</b>					
4493	Electric	200-201.3.c+6.c	0		% Electric
4194	Gas	200-201.3.d+6.d	0	CPs	#DIV/0!
4495	Other	NA	0		(Line 44 93 / (Line 44 90))
4496	Total	Sum of Lines 44 93 through 44 95	0		
<b>REVENUE CREDITS</b>					
4497	Account 494, Rent from Electric Property (Note I)	300-301, fn	-		
4498	Account 456, Other Electric Revenue (Note J)	300-301, fn	-		
4499	Total Revenue Credits		-		

General Note: References to pages in this transmission formula rate are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: # x # (row, 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(f)-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	<del>For future use only transmission regulatory expenses allocated to Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.</del>		
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)
		d =	0.00% (percent of federal income tax deductible for state outpurses)
G	Include ATU for Year N with Projected ATRR for Year N+2		
H	Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.		
I	Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.		
J	Includes revenue related to Schedule 19 Projects only.		
K	The following acronyms are used for allocators:		
	CP= common plant allocator (allocate common plant and common expenses to total electric)		
	DA= direct assignment (the item is direct assigned to Schedule 19 Projects)		
	GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)		
	GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)		
	S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)		
	S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)		
	Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)		
	S19 W/ST		
	NA= not applicable (the item is not applicable to Schedule 19 Projects)		
	TPE= transmission plant allocator (transmission plant as % of electric)		
	T W/S= transmission wages and salaries as % of electric wages and salaries		
L	Central Hudson will exclude items in Account 930.2 shown on FF1 page 335 that are greater than \$1 M and not directly or indirectly related to the provision of transmission services.		
M	Central Hudson either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.		
N	In accordance with the NYISO OATT, Section 14.1.5.1, the gross receipts tax included in the ATRR for Schedule 19 Projects is as follows:		
		Gross receipt tax rate	0.00000%
		Revenue requirement	-
		Gross Receipts Tax	-
O	<del>May include GWIP in rate base as authorized by FERC for future use.</del>		

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

(b)

### Accumulated Depreciation

## Abilities

Accumulated Provision for

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1		Current Year						
2		ADIT-190	0	0	0			(Line 24)
3		ADIT-282	<u>#DIV/0!</u>	0	0			(Line 30)
4		ADIT-283	0	0	0			(Line 38)
5		Subtotal	<u>#DIV/0!</u>	0	0			(Line 1 + Line 2 + Line 3)
6		Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
7		GP Allocator	#DIV/0!					(Line 4 * Line 5 or Line 6)
8		End of Year ADIT	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!		#DIV/0!	Worksheet Workpaper 2b, Line 7
		End of Previous Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
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 Workpaper 2c, Line 14, Col. (i) or Worksheet Workpaper 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 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation  
Worksheet  
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) - Current Year

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

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation  
Worksheet  
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) - Current Year

	(a)	(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	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			<i>Schedule 19 Projects</i>	<i>Plant Related</i>	<i>Labor Related</i>		<i>Total ADIT</i>	
	<b>Nonprorated Items</b>							
	<b>Prior Year</b>							
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)
	<i>ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects</i>	<i>Total</i>	<i>Excluded</i>	<i>Schedule 19 Projects Related</i>	<i>Plant Related</i>	<i>Labor Related</i>		<i>Justification</i>
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	<b>Total</b>	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 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~~ **Workpaper - Prior Year**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<i>ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects</i>			<i>Schedule 19 Projects Related</i>	<i>Plant Related</i>	<i>Labor Related</i>		<i>Justification</i>
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0		<del>Worksheet</del> Workpaper 2d, Line 13, Col. (n)
22		0		0				
23		0						
24		0						
25		0	0	0	0	0		
26	<b>Total</b>	#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
- 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~~ **Workpaper - Prior Year**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	<i>ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects</i>	<i>Total</i>	<i>Excluded</i>	<i>Schedule 19 Projects Related</i>	<i>Plant Related</i>	<i>Labor Related</i>		<i>Justification</i>
27		0		0	0	0		
28		0		0				
29		0						
30		0						
31		0						
32		0						
33		0						
34	<b>Total</b>	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
- ADIT items related to Labor are included in Column F
- Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

Central Hudson Gas and Electric Corporation  
Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection  
Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

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

Rate Year =

Account 282 (Note A)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 19 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation (j) * (k)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount + (m) + (q)
1 December 31st balance of Prorated 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 3: Excess Accumulated Deferred Income Taxes**  
**Resulting from Income Tax Rate Changes (Note A)**  
**Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX**

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) + Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31 Column (h) - Column (j)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Line	Description		Column (b) * Line 43	Column (b) - Column (c)										
Deficient Deferred Income Taxes - amortized to 410.1														
FERC Account 190														
1		0	0	0	0	0	0.000%	0		0	0	0	0	0
2		0	0	0	0	0	0.000%	0		0	0	0	0	0
3		0	0	0	0	0	0.000%	0		0	0	0	0	0
4		0	0	0	0	0	0.000%	0		0	0	0	0	0
5		0	0	0	0	0	0.000%	0		0	0	0	0	0
6	Total FERC Account 190	0	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	0
8		0	0	0	0	0	0.000%	0		0	0	0	0	0
9		0	0	0	0	0	0.000%	0		0	0	0	0	0
10		0	0	0	0	0	0.000%	0		0	0	0	0	0
11	Total Account 282	0	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	0
13		0	0	0	0	0	0.000%	0		0	0	0	0	0
14		0	0	0	0	0	0.000%	0		0	0	0	0	0
15		0	0	0	0	0	0.000%	0		0	0	0	0	0
16		0	0	0	0	0	0.000%	0		0	0	0	0	0
17	Total FERC Account 283	0	0	0	0	0		0		0	0	0	0	0
18	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	0
19	Gross Up			0		0		0		0	0	0	0	0
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0		0	0	0	0	0
Excess Accumulated Deferred Income Taxes - amortized to 411.1														
FERC Account 190														
21		0	0	0	0	0	0.000%	0		0	0	0	0	0
22		0	0	0	0	0	0.000%	0		0	0	0	0	0
23	Total Account 190	0	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	0
25		0	0	0	0	0	0.000%	0		0	0	0	0	0
26		0	0	0	0	0	0.000%	0		0	0	0	0	0
27		0	0	0	0	0	0.000%	0		0	0	0	0	0
28		0	0	0	0	0	0.000%	0		0	0	0	0	0
29	Total Account 282	0	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	0
31		0	0	0	0	0	0.000%	0		0	0	0	0	0
32		0	0	0	0	0	0.000%	0		0	0	0	0	0
33		0	0	0	0	0	0.000%	0		0	0	0	0	0
34		0	0	0	0	0	0.000%	0		0	0	0	0	0
35	Total Account 283	0	0	0	0	0		0		0	0	0	0	0
36	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	0
37	Gross Up			0		0		0		0	0	0	0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0		0	0	0	0	0
39	Grand Total			0		0		0		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**  
**and ATRR or Actual ATRR for the 12 Months Ended 12/31/2017**

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

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

Line #	Reference	13 Month Averages				Net General Plant - Using Allocator	Net Common Plant - Using Allocator	Allocate <del>Rate</del> Rate Base Items to Schedule 19 Projects		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
		Gross Plant in Service	Accumulated Depreciation	Net Operating Property				<del>Col. (b) - Col. (c)</del>	<del>Col. (b) - Col. (c)</del>					
		Worksheet 1, Line 14	Worksheet 1, Line 28	Col. (b) - Col. (d)		Line 6 * Col. (c)	Line 6 * Col. (c)	Worksheet 1, Line 43	Worksheet 1, Line 43	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (d) through Col. (i)
1	Project Grouping 1	- #DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	- #DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Project Grouping 3	- #DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	Project Grouping 4	- #DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	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!			#DIV/0!	#DIV/0!
Ref					Appendix A, Line 19	Appendix A, Line 21	Appendix A, Line 21	Worksheet 1, Line 43	Worksheet 1, Line 43	Appendix A, Line 25-26	Appendix A, Line 25-26	Appendix A, Line 27-28	Appendix A, Line 27-28	Appendix A, Line 29-30

Reference	Rate Base		WACC		Return		Weighted Preferred and Common Equity Rate		Preferred and Common Equity Return		Weighted Debt Rate		Debt Return	
	Col. (m)	Attachment 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Col. (b) * Col. (c)	Col. (b) * Col. (c)	Col. (b) * Col. (c)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)	Col. (b) * Col. (e)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	Project Grouping 2	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11														
12	Total	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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

Central Hudson Gas and Electric Corporation

Worksheet 6: Project Cost of Capital

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

Line #	Project 1	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Long Term Debt	Line 30, Col. (b)	Capitalization	%s	Cost Rates	WACC		ROE per New York State Public Service Commission, Case No.			0.00%
2	Preferred Stock	Line 30, Col. (b)	0	0.0%	#DIV/0!	#DIV/0!	0.000%	ROE Ceiling			11.27%
3	Common Stock	Line 30, Col. (d)	0	0.0%			0.000%				
4	Total Capitalization		0	0.0%	(Line 13, Col. (b)) @Lines 1-3 and Col. (k)	#DIV/0!					

5	Long Term Debt	Line 30, Col. (b)	Capitalization	%s	Cost Rates	WACC		ROE per New York State Public Service Commission, Case No.			0.00%
6	Preferred Stock	Line 30, Col. (b)	0	0.0%	#DIV/0!	#DIV/0!	0.000%	ROE Ceiling			11.27%
7	Common Stock	Line 30, Col. (d)	0	0.0%			0.000%				
8	Total Capitalization		0	0.0%	(Line 13, Col. (b)) @Lines 5-7 and Col. (k)	#DIV/0!					

9	Long Term Debt	Line 30, Col. (b)	Capitalization	%s	Cost Rates	WACC		ROE per New York State Public Service Commission, Case No.			0.00%
10	Preferred Stock	Line 30, Col. (b)	0	0.0%	#DIV/0!	#DIV/0!	0.000%	ROE Ceiling			11.27%
11	Common Stock	Line 30, Col. (d)	0	0.0%			0.000%				
12	Total Capitalization		0	0.0%	(Line 13, Col. (b)) @Lines 9-11 and Col. (k)	#DIV/0!					

13	Long Term Debt	Line 30, Col. (b)	Capitalization	%s	Cost Rates	WACC		ROE per New York State Public Service Commission, Case No.			0.00%
14	Preferred Stock	Line 30, Col. (b)	0	0.0%	#DIV/0!	#DIV/0!	0.000%	ROE Ceiling			11.27%
15	Common Stock	Line 30, Col. (d)	0	0.0%			0.000%				
16	Total Capitalization		0	0.0%	(Line 13, Col. (b)) @Lines 13-15 and Col. (k)	#DIV/0!					

Common Equity					Long-term Debt				
Month	Total	Less: Preferred Stock	Less: Accumulated Other Comprehensive Income	Common Equity for Capitalization Col. (a) - Col. (b) - Col. (c)	Total	Unamortized Gains on Reacquired Debt	Unamortized Debt Expense	Unamortized Loss on Reacquired Debt	Long-term Debt for Capitalization Col. (e) + Col. (f) - Col. (g) - Col. (h) - (i)
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	-	-	-	-	-	-	-	-

31	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66)	0
32	Long-Term Debt	Line 30, Col. (b)	0
33	Long-term Debt Interest Rate	(Line 31 / Line 32) #DIV/0!	
34	Preferred Dividends	118-119c, L29	-
35	Preferred Stock	(Line 30, Col. (b))	-
36	Preferred Stock Rate	(Line 34 / Line 35)	0

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

**Central Hudson Gas and Electric Corporation**  
**Workpaper 7: Annual True-up Adjustment**  
**Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX**

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

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

- (i) In accordance with its formula rate protocols, Central Hudson shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year
- (iii) Multiply the ATRR Before Interest by  $(1+i)^{24}$  months

Where:

$i$  = Average of the monthly rates from the middle of the Rate Year for which the ATU is being calculated through the middle of the year in which the ATU is included in rates (24 months)  
The interest rates are initially estimated and then 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

1	A	ATRR based on actual costs included for the previous calendar year
2	B	Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment
3	C	Difference (A-B)
4	D	Future Value Factor $(1+i)^{24}$
5	E	True-up Adjustment (C*D)
6	F	Interest Rate True-up <del>from Prior Periods (Note 1)</del>
7	G	ATU Adjustment with Interest Rate True-up <del>from Prior Periods</del>

Where:

$i$  = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month		Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
67	July	Year 1	0.0000%	0.0000%
68	August	Year 1	0.0000%	0.0000%
69	September	Year 1	0.0000%	0.0000%
410	October	Year 1	0.0000%	0.0000%
4211	November	Year 1	0.0000%	0.0000%
4312	December	Year 1	0.0000%	0.0000%
4413	January	Year 2	0.0000%	0.0000%
4514	February	Year 2	0.0000%	0.0000%
4615	March	Year 2	0.0000%	0.0000%
4716	April	Year 2	0.0000%	0.0000%
4817	May	Year 2	0.0000%	0.0000%
4918	June	Year 2	0.0000%	0.0000%
5019	July	Year 2	0.0000%	0.0000%
5120	August	Year 2	0.0000%	0.0000%
5221	September	Year 2	0.0000%	0.0000%
5322	October	Year 2	0.0000%	0.0000%
5423	November	Year 2	0.0000%	0.0000%
5524	December	Year 2	0.0000%	0.0000%
5625	January	Year 3	0.0000%	0.0000%
5726	February	Year 3	0.0000%	0.0000%
5827	March	Year 3	0.0000%	0.0000%
5928	April	Year 3	0.0000%	0.0000%
6029	May	Year 3	0.0000%	0.0000%
6130	June	Year 3	0.0000%	0.0000%
6231	Average		0.00000%	0.00000%

Estimated Interest Rate	Actual Interest Rate	Interest Rate True
0		
0		
0	0	
1.0000	1.0000	
0	0	0
0		
0		

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)
<b>TRANSMISSION PLANT</b>		
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%
<b>GENERAL PLANT AND COMMON</b>		
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%
<b>INTANGIBLE PLANT</b>		
	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 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 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.

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * Line 9)		0
11	Sum of Corrections Plus Interest	(Line 7 + Line 10)		0

Notes:

- A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.
- B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is computed.

C [Revised formula rate calculations will be provided to support any corrections.](#)