

Section 6.19.9.2.2 Formula Rate Template

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

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

Workpaper Tab	Description
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2a ADIT-Current Year	Current Year Average Accumulated Deferred Income Taxes
2b ADIT-Prior Year	Prior Year Accumulated Deferred Income Taxes
2c ADIT Proration Projected	Proration of Projected Accumulated Deferred Income Taxes
2d ADIT Proration Actual	Proration of Actual Accumulated Deferred Income Taxes
3 EADIT	Excess Accumulated Deferred Income Tax Rate Base and Amortization
4 IT Permanent Differences	Permanent Book/Tax Differences
5 Project Return	Return Requirement by Project
6 Project Cost Of Capital	Schedule 19 Projects Cost of Capital
7 Annual True-up Adjustment	Annual True-up Adjustment
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Formula Rate - Non-Levelized

Transmission Formula Rate Template
Utilizing FERC Form 1 Data

Projected ATRR or Actual ATRR for the 12 Mon

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

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	Workpaper 1, Line 14, Col. (c)	0	NA	0
2	Transmission	Workpaper 1, Line 14, Col. (d) or Col. (m)	0	DA	0
3	Distribution	Workpaper 1, Line 14, Col. (e)	0	NA	0
4	Electric General	Workpaper 1, Line 14, Col. (f)	0	S19 W/S	#DIV/0!
5	Electric Intangible	Workpaper 1, Line 14, Col. (b)	0	S19 W/S	#DIV/0!
6	Common	Workpaper 1, Line 14, Col. (g)	0	CP*S19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP=#DIV/0!	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE=#DIV/0!	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Workpaper 1, Line 28, Col. (c)	-	NA	0
10	Transmission	Workpaper 1, Line 28, Col. (d) or Col. (m)	-	DA	-
11	Distribution	Workpaper 1, Line 28, Col. (e)	-	NA	0
12	Electric General	Workpaper 1, Line 28, Col. (f)	-	S19 W/S	#DIV/0!
13	Electric Intangible	Workpaper 1, Line 28, Col. (b)	-	S19 W/S	#DIV/0!
14	Common	Workpaper 1, Line 28, Col. (g)	-	CP*S19 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!
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
23	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
24	Excess Accumulated Deferred Income Taxes	3-EDIT	NA		0
25	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 23 + Line 24)			#DIV/0!
26	LAND HELD FOR FUTURE USE	Workpaper 1, Line 42, Col. (b) or (c)	0	DA	0
OTHER RATE BASE ITEMS					
27	Cash Working Capital	(Line 47 times 45/360)	NA		#DIV/0!
28	Materials & Supplies - Transmission	Workpaper 1, Line 42, Col. (d)	0	S19P	#DIV/0!
29	Materials and Supplies - Assigned to Construction	Workpaper 1, Line 42, Col. (e)	0	CP*GPE	#DIV/0!
30	Prepayments	Workpaper 1, Line 42, Col. (f)	0	CP*GPE	#DIV/0!
31	Unfunded Liabilities	Workpaper 1, Line 42, Col. (g)	-	CP*S19 W/S	#DIV/0!
32	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 through 31)	0		#DIV/0!
33	RATE BASE	(Line 22 + Line 25 + Line 26 + Line 32)			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

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

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

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects
OPERATIONS AND MAINTENANCE EXPENSES (Note M)					
34	Transmission - Direct Assign	320-323.112.b fn	NA	DA	0
35	Transmission - Allocate	320-323.112.b	0		
36	Less: EPRI Dues in Account 566	352-353	0		
37	Subtotal - Transmission to Allocate	Line 35 - Line 36	0	S19P	#DIV/0!
38	Electric A&G	320-323.197.b	0		
39	Less: EPRI Dues in A&G	352-353	0		
40	Less: Regulatory Commission Expenses	320-323.189.b	0		
41	Less: Property Insurance	320-323.185.b	0		
42	Less: Account 930.2 Items	Note L	0		
43	Adjusted Electric A&G	Line 38 - Line 39 - Line 40 - Line 41 - Line 42	0	S19 W/S	#DIV/0!
44	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
45	Plus: Direct Assigned Regulatory Commission Expenses (Note 3)	350-351 fn	NA	DA	0
46	Plus: Property Insurance	Line 41	0	GPE	#DIV/0!
47	TOTAL O&M	Sum of Lines 34 through 46	NA		#DIV/0!
DEPRECIATION AND AMORTIZATION EXPENSE					
48	Transmission	336.7.f, fn	0	DA	0
49	Electric General	336.10 f	0	S19 W/S	#DIV/0!
50	Common Electric (includes Intangible)	336.11.f	0	S19 W/S	#DIV/0!
51	TOTAL DEPRECIATION	Sum of Lines 48 through 50	0		#DIV/0!
TAXES OTHER THAN INCOME TAXES (TOTAL COMPANY)					
LABOR RELATED					
52	Payroll (Note D)	262-263, 17.I + 30.I	0	S19 W/S	#DIV/0!
PLANT RELATED					
54	Real Estate	262-263, 14.I	0	CP*GPE	#DIV/0!
55	Franchise Tax	262-263, 24.I	0	CP*GPE	#DIV/0!
56	Gross Receipts Tax			Note N	0
57	Other	262-263	0		0
58	TOTAL OTHER TAXES	Sum of Lines 52 and 54 through 57	0		#DIV/0!
INCOME TAXES (Note F)					
59	Composite Tax Rate = T	$T = 1 - \frac{((1 - SIT) * (1 - FIT))}{(1 - SIT * FIT * p)}$	0.0000%		
60	Gross-up Factor	$1 / (1 - T)$	0.0000		
61	Income Tax Factor	$T / (1 - T)$	0.0000		
62	Amortization of Investment Tax Credit (enter negative)	266-267, fn	NA	DA	0
63	Amortization of Excess Deferred Income Taxes (enter negative)	Workpaper 3	NA	DA	0
64	Tax Effect of Permanent Differences	Workpaper 4, Line 2 Col. (e)	NA	DA	-
65	Income Tax Calculation	(Line 71 * Line 61)	NA	Calc	#DIV/0!
66	ITC adjustment	(Line 62 * Line 60)	NA	Calc	0
67	Amortization of Excess Deferred Income Tax Adjustment	(Line 63 * Line 60)	NA	Calc	0
68	Permanent Differences Tax Adjustment	(Line 64 * Line 60)	NA	Calc	0
69	TOTAL INCOME TAXES	Sum of Lines 65 through 68	NA		#DIV/0!
RETURN (Note H)					
70	Debt	Workpaper 5, Line 12, Col. (i)	NA	Calc	#DIV/0!
71	Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (f)	NA	Calc	#DIV/0!
72	TOTAL RETURN	Sum of Lines 70 through 71	NA		#DIV/0!
73	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS	(Line 47 + Line 51 + Line 58 + Line 69 + Line 72)	NA		#DIV/0!
74	REVENUE CREDITS	(Line 99)	NA		-
75	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATRR)	(Line 73 + Line 74)	NA		#DIV/0!
76	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA		0
77	ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)	Workpaper 7, Line	NA		0
78	ATRR PLUS ATU AND CORRECTIONS (Note O)	Sum of Lines 75 through 77	NA		#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

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

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

SUPPORTING CALCULATIONS AND NOTES

TRANSMISSION PLANT ALLOCATOR					
79	Total Electric Plant	(Line 93)	0		
80	Total Transmission Plant	(Line 2)	0		
81	Schedule 19 Projects	(Line 2)	0		
82	Schedule 19 Projects Plant Allocator	(Line 81 / Line 80)	#DIV/0!	S19P	
83	Transmission Plant Allocator	(Line 80 / Line 79)	#DIV/0!	TP	
ELECTRIC WAGE AND SALARY ALLOCATOR					
84	Production	354-355.20.b	0		
85	Transmission	354-355.21.b	0		
86	Distribution	354-355.23.b	0		
87	Other (Non-A&G)	354-355.24,25,26.b	0		
88	Total	Sum of Lines 84 through 87	0		
89	Transmission Wage and Salary Allocator	(Line 85 / Line 88)	#DIV/0!	T W/S	
90	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 85 * Line 82)	#DIV/0!		
91	Schedule 19 Projects Wage and Salary Allocator	(Line 90 / Line 88)	#DIV/0!	S19 W/S	
92	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 90 / Line 85)	#DIV/0!	S19 W/S T	
ELECTRIC COMMON PLANT ALLOCATOR (CE)					
93	Electric	200-201.3.c+6.c	0		% Electric
94	Gas	200-201.3.d+6.d	0	CP=	#DIV/0!
95	Other	NA	0	(Line 93 / Line 96)	
96	Total	Sum of Lines 93 through 95	0		

REVENUE CREDITS

97	Account 454, Rent from Electric Property (Note I)	300-301, fn	-		
98	Account 456, Other Electric Revenue (Note J)	300-301, fn	-		
99	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: #.y.x (page, line, column)

Notes

A	All amounts shown are based on 13 month averages which monthly numbers are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28, which is based upon one-eighth O&M, and Accumulated Deferred Income Taxes in line 24 and Excess Accumulated Deferred Income Taxes in line 25, which are beginning/ending year averages or prorated amounts).
B	The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).
C	Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.
D	Includes only FICA and unemployment taxes.
E	Any transmission regulatory expenses allocated to Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.
F	Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).
	Inputs Required:
	FIT = 0.00%
	SIT= 0.00% (State Income Tax Rate or Composite SIT)
	p = 0.00% (percent of federal income tax deductible for state purposes)
G	Include ATU for Year N with Projected ATRR for Year N+2
H	Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the ROE determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.
I	Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.
J	Includes revenue related to Schedule 19 Projects only.
K	The following acronyms are used for allocators: CP= common plant allocator (allocate common plant and common expenses to total electric) DA= direct assignment (the item is direct assigned to Schedule 19 Projects) GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant) GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant) S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant) S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries) Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries) S19 W/ST salaries) NA= not applicable (the item is not applicable to Schedule 19 Projects) TPE= transmission plant allocator (transmission plant as % of electric T W/S= transmission wages and salaries as % of electric wages and salaries
L	Central Hudson will exclude items in Account 930.2 shown on FF1 page 335 that are greater than \$1 M and not directly or indirectly related to the provision of transmission services.
M	Central Hudson either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.
N	In accordance with the NYISO OATT, Section 14.1.5.1, the gross receipts tax included in the ATRR for Schedule 19 Projects is as follows: Gross receipt tax rate 0.00000% Revenue requirement -
	Gross Receipts Tax -
O	Schedule 19 Projects are not eligible for any ROE incentive adders.
P	For future use.

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.19.9.2.2 OATT Schedule 19 -Central Hudson Gas and Electric

Central Hudson Gas and Electric Corporation
 Workpaper 1: Average Balances for Most Rate Base Items
 Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Gross Operating Property													
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
Month	Electric Intangible 204-207, line 5 fn	Production 204-207, line 46 fn	Transmission 204-207, line 58 fn	Distribution 204-207, Line 75 fn	Electric General 204-207, l. 99 fn	Common 356 fn	Schedule 19 Projects					Total Sum of Columns (h) through (l)	
							Project 1 204-207, line 58 fn	Project 2 204-207, line 58 fn	Project 3 204-207, line 58 fn	Project 4 204-207, line 58 fn	204-207, line 58 fn		
Appendix A line #	5	1	2	3	4	6	2	2	2	2	2	2	2
1 December '20	-	-	-	-	-	-	-	-	-	-	-	-	-
2 January '21	-	-	-	-	-	-	-	-	-	-	-	-	-
3 February	-	-	-	-	-	-	-	-	-	-	-	-	-
4 March	-	-	-	-	-	-	-	-	-	-	-	-	-
5 April	-	-	-	-	-	-	-	-	-	-	-	-	-
6 May	-	-	-	-	-	-	-	-	-	-	-	-	-
7 June	-	-	-	-	-	-	-	-	-	-	-	-	-
8 July	-	-	-	-	-	-	-	-	-	-	-	-	-
9 August	-	-	-	-	-	-	-	-	-	-	-	-	-
10 September	-	-	-	-	-	-	-	-	-	-	-	-	-
11 October	-	-	-	-	-	-	-	-	-	-	-	-	-
12 November	-	-	-	-	-	-	-	-	-	-	-	-	-
13 December '21	-	-	-	-	-	-	-	-	-	-	-	-	-
14 Average	=	=	=	=	=	=	=	=	=	=	=	=	=

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation													
Month	Electric Intangible 200-201 l. 18	Production 219, lines, 20-24 fn	Transmission 219, line 25 fn	Distribution 219, line 26 fn	Electric General 219, line 28 fn	Common 356 fn	Schedule 19 Projects					Total Sum of Columns (h) through (l)	
							Project 1 219, line 25 fn	Project 2 219, line 25 fn	Project 3 219, line 25 fn	Project 4 219, line 25 fn	219, line 25 fn		
Appendix A line #	13	9	10	11	12	14	10	10	10	10	10	10	10
15 December '20	-	-	-	-	-	-	-	-	-	-	-	-	-
16 January '21	-	-	-	-	-	-	-	-	-	-	-	-	-
17 February	-	-	-	-	-	-	-	-	-	-	-	-	-
18 March	-	-	-	-	-	-	-	-	-	-	-	-	-
19 April	-	-	-	-	-	-	-	-	-	-	-	-	-
20 May	-	-	-	-	-	-	-	-	-	-	-	-	-
21 June	-	-	-	-	-	-	-	-	-	-	-	-	-
22 July	-	-	-	-	-	-	-	-	-	-	-	-	-
23 August	-	-	-	-	-	-	-	-	-	-	-	-	-
24 September	-	-	-	-	-	-	-	-	-	-	-	-	-
25 October	-	-	-	-	-	-	-	-	-	-	-	-	-
26 November	-	-	-	-	-	-	-	-	-	-	-	-	-
27 December '21	-	-	-	-	-	-	-	-	-	-	-	-	-
28 Average	=	=	=	=	=	=	=	=	=	=	=	=	=

Miscellaneous Rate Base Items

Month	Transmission Land Held for Future Use 214, line TBD fn	Schedule 19 Projects - Land Held for Future Use 214, line TBD	Materials & Supplies - Transmission 227, Line 8 fn	Materials and Supplies - Assigned to Construction (Electric, Gas and Steam) 227, line 5 fn	Prepayments 110-111, line 57 fn	Unfunded Liabilities	
						Accumulated Provision for Injuries and Damages 112-113, line 28 fn	
Appendix A line #	29	26	28	29	30		
29 December '20	-	-	-	-	-	-	-
30 January '21	-	-	-	-	-	-	-
31 February	-	-	-	-	-	-	-
32 March	-	-	-	-	-	-	-
33 April	-	-	-	-	-	-	-
34 May	-	-	-	-	-	-	-
35 June	-	-	-	-	-	-	-
36 July	-	-	-	-	-	-	-
37 August	-	-	-	-	-	-	-
38 September	-	-	-	-	-	-	-
39 October	-	-	-	-	-	-	-
40 November	-	-	-	-	-	-	-
41 December '21	-	-	-	-	-	-	-
42 Average	=	=	=	=	=	=	=

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.19.9.2.2 OATT Schedule 19 -Central Hudson Gas and Electric

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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
			Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
		Nonprorated Items						
		Current Year						
1		ADIT-190	0	0	0			(Line 24)
2		ADIT-282	#DIV/0!	0	0			(Line 30)
3		ADIT-283	0	0	0			(Line 38)
4		Subtotal	#DIV/0!	0	0			(Line 1 + Line 2 + Line 3)
5		Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
6		GP Allocator		#DIV/0!				Appendix A
7		End of Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
8		End of Previous Year ADIT	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	Workpaper 2b, Line 7
9		Average Beginning and End of Year	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
10		Prorated ADIT					#DIV/0!	From Workpaper 2c, Line 14, Col. (f) or 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		0	0	0	0	0		
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 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) Workpaper - 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		Workpaper 2c, Line 14, Col. (r)
26		0		0				
27		0						
28		0						
29		0						
30		0						
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
- 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) Workpaper - 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				
32		0						
33		0						
34		0						
35		0						
36		0						
37		0						
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
- 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.

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.19.9.2.2 OATT Schedule 19 -Central Hudson Gas and Electric

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 * (k)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount + (m) + (q)	
December 31st balance of Prorated ADIT (Note B)	2020				100.00%	0	0	0	0									-
1 January	2021	31	335	365	91.78%	0	0	0	0				0					
2 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!	#DIV/0!
3 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!	#DIV/0!
4 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!	#DIV/0!
5 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!	#DIV/0!
6 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!	#DIV/0!
7 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!	#DIV/0!
8 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!	#DIV/0!
9 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!	#DIV/0!
10 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!	#DIV/0!
11 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!	#DIV/0!
12 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!	#DIV/0!
13 Prorated Balance		365				0	0	0	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 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
Worksheet 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 Projected Deferred Tax Activity			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(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 * (f)	Prorated Projected Balance of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2
1	December	31st	balance				0						0
2	January	31	335	365	91.78%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	28	307	365	84.11%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	31	276	365	75.62%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	30	246	365	67.40%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	31	215	365	58.90%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	30	185	365	50.68%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	31	154	365	42.19%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	31	123	365	33.70%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	30	93	365	25.48%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	31	62	365	16.99%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	30	32	365	8.77%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	31	1	365	0.27%	0	0	#DIV/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!	

	Schedule 19 Projects		Gross Plant Allocator (Appendix A)		Labor Related (General and Common)		W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
	Plant Related			Total (d) * (e)					
Actual Monthly Activity									
15 January	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16 February	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17 March	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18 April	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19 May	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20 June	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21 July	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22 August	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23 September	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24 October	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25 November	0		0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26 December	0		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 proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

Central Hudson Gas and Electric Corporation
Worksheet 3: Excess Accumulated Deferred Income Taxes
Resulting from Income Tax Rate Changes (Note A)
Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line Description	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C) Column (b) + Line 43	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 (i)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1													
FERC Account 190													
1	0	0	0	0	0	0.000%	0		0	0	0	0	
2	0	0	0	0	0	0.000%	0		0	0	0	0	
3	0	0	0	0	0	0.000%	0		0	0	0	0	
4	0	0	0	0	0	0.000%	0		0	0	0	0	
5	0	0	0	0	0	0.000%	0		0	0	0	0	
6	0	0	0	0	0	0.000%	0		0	0	0	0	
FERC Account 282													
7	0	0	0	0	0	0.000%	0		0	0	0	0	
8	0	0	0	0	0	0.000%	0		0	0	0	0	
9	0	0	0	0	0	0.000%	0		0	0	0	0	
10	0	0	0	0	0	0.000%	0		0	0	0	0	
11	0	0	0	0	0	0.000%	0		0	0	0	0	
FERC Account 283													
12	0	0	0	0	0	0.000%	0		0	0	0	0	
13	0	0	0	0	0	0.000%	0		0	0	0	0	
14	0	0	0	0	0	0.000%	0		0	0	0	0	
15	0	0	0	0	0	0.000%	0		0	0	0	0	
16	0	0	0	0	0	0.000%	0		0	0	0	0	
17	0	0	0	0	0	0.000%	0		0	0	0	0	
Subtotal Before Being Grossed up for													
18				0	0		0		0	0	0	0	
19				0	0		0		0	0	0	0	
20				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	
22	0	0	0	0	0	0.000%	0		0	0	0	0	
23	0	0	0	0	0	0.000%	0		0	0	0	0	
FERC Account 282													
24	0	0	0	0	0	0.000%	0	P	0	0	0	0	
25	0	0	0	0	0	0.000%	0		0	0	0	0	
26	0	0	0	0	0	0.000%	0		0	0	0	0	
27	0	0	0	0	0	0.000%	0		0	0	0	0	
28	0	0	0	0	0	0.000%	0		0	0	0	0	
29	0	0	0	0	0	0.000%	0		0	0	0	0	
FERC Account 283													
30	0	0	0	0	0	0.000%	0		0	0	0	0	
31	0	0	0	0	0	0.000%	0		0	0	0	0	
32	0	0	0	0	0	0.000%	0		0	0	0	0	
33	0	0	0	0	0	0.000%	0		0	0	0	0	
34	0	0	0	0	0	0.000%	0		0	0	0	0	
35	0	0	0	0	0	0.000%	0		0	0	0	0	
Subtotal Before Being Grossed up for													
36				0	0		0		0	0	0	0	
37				0	0		0		0	0	0	0	
38				0	0		0		0	0	0	0	
39				0	0		0		0	0	0	0	
40				0	0		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 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%
44	Note D:	
45	Note E:	
46	Note F:	

**Central Hudson Gas and Electric Corporation
Workpaper 4: Permanent Book/Tax Differences**

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

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

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

Line #	13 Month Averages			Allocate Rate Base Items to Schedule 19 Projects									Sum of Col. (f) through Col. (l)
	(a) Gross Plant in Service	(b) Allocator	(c) Accumulated Depreciation	(d) Net Operating Property	(e) Net General Plant - Using Allocator	(f) Net Intangible Plant - - Using Allocator	(g) Net Common Plant - - Using Allocator	(h) Accumulated Deferred Income Taxes - Using Allocator	(i) (Excess)/Deficient ADIT - Using Allocator	(j) Land Held for Future Use - Using Allocator	(k) Other Rate Base Items - Using Allocator	(l) Total Rate Base	
Reference	Workpaper 1, Line 14	Calculated	Workpaper 1, Line 28	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	
1	Project Grouping 1	- #DIV/0!	-	-	#DIV/0!	#DIV/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!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	Project Grouping 3	- #DIV/0!	-	-	#DIV/0!	#DIV/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!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
5		#DIV/0!											
6	Total	- #DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	-	#DIV/0!	#DIV/0!	
Ref					Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Appendix A, Line 23	Appendix A, Line 24	Appendix A, Line 26	Appendix A, Line 32		

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)	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!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
8	Project Grouping 2	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
9	Project Grouping 3	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
10	Project Grouping 4	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
11							
12	Total	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!

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

Central Hudson Gas and Electric Corporation
 Workpaper 6: Project Cost of Capital
 Projected ATRR or Actual ATRR for the 12 Months Ended 12/31/XXXX

Line #		(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
Project 1												
		Capitalization		%s	Cost Rates		WACC					
1	Long Term Debt	Line 30, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!			ROE per New York State Public Service Commission, Case No.			0.00%
2	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling			10.60%
3	Common Stock	Line 30, Col. (d)	0	0.0%	0.000%	0.00%						
					(Line 33, Col. (b) or Lines 1 or 2, Col. (k))		#DIV/0!					
4	Total Capitalization		0	0.0%								

Project 2												
		Capitalization		%s	Cost Rates		WACC					
5	Long Term Debt	Line 30, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!			ROE per New York State Public Service Commission, Case No.			0.00%
6	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling			10.60%
7	Common Stock	Line 30, Col. (d)	0	0.0%	0.000%	0.00%						
					(Line 33, Col. (b) or Lines 5 or 6, Col. (k))		#DIV/0!					
8	Total Capitalization		0	0.0%								

Project 3												
		Capitalization		%s	Cost Rates		WACC					
9	Long Term Debt	Line 30, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!			ROE per New York State Public Service Commission, Case No.			0.00%
10	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling			10.60%
11	Common Stock	Line 30, Col. (d)	0	0.0%	0.000%	0.00%						
					(Line 33, Col. (b) or Lines 9 or 10, Col. (k))		#DIV/0!					
12	Total Capitalization		0	0.0%								

Project 4												
		Capitalization		%s	Cost Rates		WACC					
13	Long Term Debt	Line 30, Col. (i)	0	0.0%	#DIV/0!	#DIV/0!			ROE per New York State Public Service Commission, Case No.			0.00%
14	Preferred Stock	Line 30, Col. (b)	-	0.0%	0.000%	0.00%			ROE Ceiling			10.60%
15	Common Stock	Line 30, Col. (d)	0	0.0%	0.000%	0.00%						
					(Line 33, Col. (b) or Lines 13 or 14, Col. (k))		#DIV/0!					
16	Total Capitalization		0	0.0%								

Month	Common Equity				Long-term Debt				Long-term Debt for Capitalization Col. (f) + Col. (g) - Col. (h) - (i)
	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	
17 December	112-113, 116, fn	112-113, 13, fn	112-113, 115, fn	-Col. (c)	112-113, 124, fn	112-113, 161, fn	110-111, 169, fn	110-111, 181, fn	
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. (i))	0
33	Long-term Debt Interest Rate	(Line 31 / Line 32)	#DIV/0!
34	Preferred Dividends	118-119c, 129	-
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 NYPS approved capital structure.

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

Debit amounts are shown as positive and credit amounts are shown as negative.
 The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

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

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

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

Line		Estimated Interest Rate	Actual Interest Rate	Interest Rate True
1	A	0		
2	B	0		
3	C	0	0	
4	D	1.0000	1.0000	
5	E	0	0	0
6	F	0		

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

Interest on Amount of Refunds or Surcharges		Estimated Monthly Interest Rate	Actual Monthly Interest Rate
Month	Year		
7	July	Year 1	0.0000%
8	August	Year 1	0.0000%
9	September	Year 1	0.0000%
10	October	Year 1	0.0000%
11	November	Year 1	0.0000%
12	December	Year 1	0.0000%
13	January	Year 2	0.0000%
14	February	Year 2	0.0000%
15	March	Year 2	0.0000%
16	April	Year 2	0.0000%
17	May	Year 2	0.0000%
18	June	Year 2	0.0000%
19	July	Year 2	0.0000%
20	August	Year 2	0.0000%
21	September	Year 2	0.0000%
22	October	Year 2	0.0000%
23	November	Year 2	0.0000%
24	December	Year 2	0.0000%
25	January	Year 3	0.0000%
26	February	Year 3	0.0000%
27	March	Year 3	0.0000%
28	April	Year 3	0.0000%
29	May	Year 3	0.0000%
30	June	Year 3	0.0000%
31	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	Miscellaneous Intangible Plant	2.86%
350.1	Land Rights	1.11%
352	Structures and Improvements	1.44%
353	Station Equipment	2.30%
354	Towers and Fixtures	1.63%
355	Poles and Fixtures	2.88%
356	Overhead Conductor and Devices	1.93%
356.3	Smart Wire Device	2.75%
357	Underground Conduit	2.44%
358	Underground Conductor and Devices	1.91%
390	Structures and Improvements	3.25%
GENERAL PLANT AND COMMON		
390	Structures & Improvements	3.10%
391-11	EDP Equipment – Systems and Mainframe	12.50%
391-12	EDP Equipment – Systems Operation – SCADA	8.33%
391-21	Data Handling Equipment	5.00%
391.22	Office Furniture & Equipment	5.00%
392	Transportation Equipment	9.00%
393	Stores Equipment	2.86%
394	Tools, Shop & Garage Equipment	3.33%
395	Laboratory Equipment	2.86%
396	Power Operated Equipment	7.50%
397-10	Communications Equipment - Radio	5.00%
397-20	Communication Equipment - Telephone	10.00%
398	Miscellaneous Equipment	3.30%
INTANGIBLE PLANT		
	Note 3	
303	3 Yr	33.33%
303	5 Yr	20.00%
303	10 Year	10.00%
303	15 year	6.67%
303	Cloud Software	20.00%
303	Fiber Optics	5.00%
303	Transmission Facility Contributions in Aid of Construction	Note 2

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

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

Note 3: Intangible Plant rates 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.