

6.12.5.2.1 Formula Rate Template

Index

Central Hudson Gas and Electric Corporation  
Rate Formula Template  
Utilizing FERC Form 1 Data

Projected Annual Transmission Revenue Requirement  
For the 12 months ended 5/31/XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

|                  |                                                           |
|------------------|-----------------------------------------------------------|
| Appendix A       | Calculation of Annual Transmission Revenue Requirement    |
| Attachment 1     | Revenue Credits                                           |
| Attachment 2     | Cost Support - Monthly Plant and Accumulated Depreciation |
| Attachment 3     | Cost Support                                              |
| Attachment 4     | Cost Support - Cost of Capital                            |
| Attachment 5     | Excess or Deficient Accumulated Deferred Income Taxes     |
| Attachment 6a-6d | Accumulated Deferred Income Taxes                         |
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| Attachment 9     | Workpapers - Hurley Avenue Project Investment             |

| Formula Rate - Non-Levelized |                                                        |                      | Central Hudson Gas and Electric Corporation<br>Rate Formula Template<br>Utilizing FERC Form 1 Data |           |           | Projected Annual Transmission Revenue Requirement<br>For the 12 months ended 5/31/XX |   |
|------------------------------|--------------------------------------------------------|----------------------|----------------------------------------------------------------------------------------------------|-----------|-----------|--------------------------------------------------------------------------------------|---|
|                              |                                                        |                      | HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE                                                |           |           |                                                                                      |   |
|                              |                                                        |                      | (1)                                                                                                | (2)       |           | (3)                                                                                  |   |
| Line No.                     |                                                        |                      |                                                                                                    |           |           | Allocated Amount                                                                     |   |
| 1                            | GROSS REVENUE REQUIREMENT                              | Line 60              |                                                                                                    | 12 months |           | \$                                                                                   | - |
| 2                            | REVENUE CREDITS                                        |                      | Total                                                                                              | TP        | Allocator |                                                                                      |   |
|                              | Total Revenue Credits                                  | Attachment 1, Line 6 | -                                                                                                  |           | 100%      |                                                                                      | - |
| 3                            | Net Revenue Requirement                                | Line 1 - Line 2      |                                                                                                    |           |           |                                                                                      | - |
| 4                            | True-up Adjustment (Included Only With Projected ATRR) | Attachment 7         | 0                                                                                                  | DA        | 100%      |                                                                                      | - |
| 5                            | NET ADJUSTED REVENUE REQUIREMENT                       | Line 3 + Line 4      |                                                                                                    |           |           |                                                                                      | - |

| Formula Rate - Non-Levelized                     |                                                                | Rate Formula Template<br>Utilizing FERC Form 1 Data |     | For the 12 months ended 5/31/XX |        |
|--------------------------------------------------|----------------------------------------------------------------|-----------------------------------------------------|-----|---------------------------------|--------|
|                                                  |                                                                | HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE |     |                                 |        |
| (1)                                              |                                                                | (2)                                                 | (3) | (4)                             | (5)    |
| Form No. 1 Reference                             |                                                                | Attachment Reference                                |     | Company Total                   |        |
| Line No.                                         |                                                                | Form No. 1 Reference                                |     | Attachment Reference            |        |
| RATE BASE:                                       |                                                                | Attachment Reference                                |     | Company Total                   |        |
| GROSS PLANT IN SERVICE (Note M)                  |                                                                |                                                     |     |                                 |        |
| 6                                                | Production                                                     | Attachment 2, Line 75                               | -   | NA                              | -      |
| 7                                                | Transmission                                                   | Attachment 2, Line 15                               | -   | TP                              | 100%   |
| 8                                                | Distribution                                                   | Attachment 2, Line 30                               | -   | NA                              | -      |
| 9                                                | General & Intangible                                           | Attachment 2, Line 45 + Line 60                     | -   | W/S                             | -      |
| 10                                               | TOTAL GROSS PLANT                                              | Sum of Lines 6 through 9                            | -   | GP=                             | -      |
| ACCUMULATED DEPRECIATION & AMORTIZATION (Note M) |                                                                |                                                     |     |                                 |        |
| 11                                               | Production                                                     | Attachment 2, Line 151                              | -   | NA                              | -      |
| 12                                               | Transmission                                                   | Attachment 2, Line 91 or Attachment 9, Line 38      | -   | DA                              | -      |
| 13                                               | Distribution                                                   | Attachment 2, Line 106                              | -   | NA                              | -      |
| 14                                               | General & Intangible                                           | Attachment 2, Line 121 + Line 136                   | -   | W/S                             | -      |
| 15                                               | TOTAL ACCUMULATED DEPRECIATION & AMORTIZATION                  | Sum of Lines 11 through 14                          | -   |                                 | -      |
| NET PLANT IN SERVICE                             |                                                                |                                                     |     |                                 |        |
| 16                                               | Production                                                     | Line 6- Line 11                                     | -   |                                 | -      |
| 17                                               | Transmission                                                   | Line 7- Line 12                                     | -   |                                 | -      |
| 18                                               | Distribution                                                   | Line 8- Line 13                                     | -   |                                 | -      |
| 19                                               | General & Intangible                                           | Line 9- Line 14                                     | -   |                                 | -      |
| 20                                               | TOTAL NET PLANT                                                | Sum of Lines 16 through 19                          | -   | NP=                             | -      |
| ADJUSTMENTS TO RATE BASE                         |                                                                |                                                     |     |                                 |        |
| 21                                               | Accumulated Deferred Income Taxes (Note A)                     | Attachment 6a, Line 11                              | -   | DA                              | 100%   |
| 22                                               | Excess or Deficient Accumulated Deferred Income Taxes (Note N) | Attachment 5                                        | 0   | DA                              | 100%   |
| 23                                               | Account No. 255 (enter negative) (Note F)                      | Attachment 3, Line 1                                | -   | NP                              | -      |
| 24                                               | Unfunded Reserves (enter negative)                             | Attachment 3, Line 22                               | -   | DA                              | 100%   |
| 25                                               | TOTAL ADJUSTMENTS                                              |                                                     | -   |                                 | -      |
| 26                                               | LAND HELD FOR FUTURE USE                                       | Attachment 9, Line 11                               | -   | DA                              | 1.0000 |
| WORKING CAPITAL (Note C)                         |                                                                |                                                     |     |                                 |        |
| 27                                               | CWC                                                            | Calculated (1/8 * Line 39)                          | -   |                                 | -      |
| 28                                               | Materials & Supplies                                           | Attachment 3, Line 55                               | -   | Attachment 3                    | -      |
| 29                                               | Prepayments                                                    | Attachment 3, Line 15                               | -   | GP                              | -      |
| 30                                               | TOTAL WORKING CAPITAL                                          | Sum of Lines 27 through 29)                         | -   |                                 | -      |
| 31                                               | RATE BASE                                                      | Sum of Lines 20, 25, 26, & 30)                      | -   |                                 | -      |

| Formula Rate - Non-Levelized                                                              |                                              | Rate Formula Template<br>Utilizing FERC Form 1 Data |              | For the 12 months ended 5/31/XX     |   |
|-------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------------------------|--------------|-------------------------------------|---|
| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE                                       |                                              |                                                     |              |                                     |   |
| (1)                                                                                       | (2)                                          | (3)                                                 | (4)          | (5)                                 |   |
|                                                                                           | Form No. 1 Reference<br>Attachment Reference | Company Total                                       | Allocator    | Transmission<br>(Col 3 times Col 4) |   |
| O&M                                                                                       |                                              |                                                     |              |                                     |   |
| 32 Transmission                                                                           | 321.116.b                                    | -                                                   | AGP          | -                                   | - |
| 33 Less Accounts 565, 561 and 561.1 to 561.8                                              | 321.99.b & 87.b to 94.b                      | -                                                   | AGP          | -                                   | - |
| 34 Net Transmission O&M                                                                   | Line 32- Line 33                             | -                                                   |              |                                     |   |
| 35 A&G (Note D)                                                                           | 323.205.b                                    | -                                                   | W/S          | -                                   | - |
| 36 Less EPRI, EEI, Regulatory Expenses and<br>Safety Expenses                             | Attachment 3, Line 37 + 38 + 40              | -                                                   | W/S          | -                                   | - |
| 37 Plus Safety Advertising                                                                | Attachment 3, Line 40                        | -                                                   | W/S          | -                                   | - |
| 38 Plus Transmission Related Reg. Comm. Exp.                                              | Attachment 3, Line 38                        | -                                                   | AGP          | -                                   | - |
| 39 TOTAL O&M                                                                              | Lines 34 + 35 + 36 + 38                      | -                                                   |              |                                     | - |
| DEPRECIATION EXPENSE                                                                      |                                              |                                                     |              |                                     |   |
| 40 Transmission                                                                           | 336.7.f fn                                   | -                                                   | Attachment 9 | -                                   | - |
| 41 General and Intangible                                                                 | 336.1.f + 336.10.f                           | -                                                   | W/S          | -                                   | - |
| 42 TOTAL DEPRECIATION                                                                     | Lines 40 + 41                                | -                                                   |              |                                     | - |
| TAXES OTHER THAN INCOME TAXES (Note E)                                                    |                                              |                                                     |              |                                     |   |
| 43 LABOR RELATED                                                                          |                                              |                                                     |              |                                     |   |
| 44 Payroll                                                                                | 263...i + 263...i + 263...i                  | -                                                   | W/S          | -                                   | - |
| 45 Highway and vehicle                                                                    | 263...i (enter FN1 line #)                   | -                                                   | W/S          | -                                   | - |
| 46 PLANT RELATED                                                                          |                                              |                                                     |              |                                     |   |
| 47 Property                                                                               | 263...i + 263...i                            | -                                                   | AEP          | -                                   | - |
| 48 Gross Receipts                                                                         | 263...i + 263...i                            | -                                                   | NA           | -                                   | - |
| 49 Other                                                                                  | 263...i                                      | -                                                   | AEP          | -                                   | - |
| TOTAL OTHER TAXES                                                                         | Sum of Lines 44 through 48                   | -                                                   |              |                                     | - |
| INCOME TAXES (Note F)                                                                     |                                              |                                                     |              |                                     |   |
| 50 $T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)) =$ |                                              | -                                                   |              |                                     |   |
| 51 $\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$                       |                                              | -                                                   |              |                                     |   |
| 52 where WCLTD = (line 83) and R = (line 86)                                              |                                              |                                                     |              |                                     |   |
| 53 and FIT, SIT, p, & n are as given in footnote F.                                       |                                              |                                                     |              |                                     |   |
| 54 $1 / (1 - T) = (T \text{ from line 50})$                                               |                                              | -                                                   |              |                                     |   |
| 55 Investment Tax Credit Amortization (Note F)                                            | Attachment 3, Line 1                         | -                                                   |              |                                     |   |
| 56 Income Tax Calculation                                                                 | Line 50 * Line 59                            | -                                                   |              |                                     | - |
| 57 Investment Tax Credits                                                                 | Line 54 * Line 55                            | -                                                   | NP           | -                                   | - |
| 58 TOTAL INCOME TAXES                                                                     | Line 56 + Line 57                            | -                                                   |              |                                     | - |
| RETURN                                                                                    |                                              |                                                     |              |                                     |   |
| 59 Rate Base * Rate of Return                                                             | Line 31 * Line 86                            | -                                                   |              |                                     | - |
| 60 TOTAL GROSS REVENUE REQUIREMENT                                                        |                                              | -                                                   |              |                                     | - |

| Formula Rate - Non-Levelized                                                             |                                                                                   | Rate Formula Template<br>Utilizing FERC Form 1 Data |      | For the 12 months ended 5/31/XX |                   |
|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|-----------------------------------------------------|------|---------------------------------|-------------------|
| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE<br>SUPPORTING CALCULATIONS AND NOTES |                                                                                   |                                                     |      |                                 |                   |
| 61                                                                                       | TRANSMISSION PLANT INCLUDED IN RTO RATES                                          |                                                     |      |                                 |                   |
| 62                                                                                       | Total transmission plant                                                          | Line 7                                              |      | -                               |                   |
|                                                                                          | Less transmission plant excluded from RTO rates                                   |                                                     |      |                                 |                   |
| 63                                                                                       | (Note H)                                                                          | Attachment 3, Line 41                               |      | -                               |                   |
|                                                                                          | Less transmission plant included in OATT                                          |                                                     |      |                                 |                   |
| 64                                                                                       | Ancillary Services (Note H)                                                       | Attachment 3, Line 41                               |      | -                               |                   |
| 65                                                                                       | Transmission plant included in RTO rates                                          | Line 62 - Lines 63 & 64                             |      | -                               |                   |
| 66                                                                                       | Percentage of transmission plant included in RTO Rates                            | Line 65 / 62                                        | TP=  | 100.00%                         |                   |
| PROJECT AS PERCENTAGE OF TOTAL TRANSMISSION PLANT                                        |                                                                                   |                                                     |      |                                 |                   |
| 67                                                                                       | Transmission plant included in RTO rates                                          | Line 65                                             |      | -                               |                   |
|                                                                                          | Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount) | Attachment 9, Line 24                               |      | -                               |                   |
| 69                                                                                       | Total Adjusted Transmission Plant                                                 | Line 68 + Line 69                                   |      | -                               |                   |
| 70                                                                                       | Total transmission plant                                                          | Line 7                                              |      | -                               |                   |
| 71                                                                                       | Project as percentage of transmission plant                                       | Line 70 / 71                                        | AGP= | -                               |                   |
| PROJECT AS PERCENTAGE OF TOTAL PLANT                                                     |                                                                                   |                                                     |      |                                 |                   |
| 73                                                                                       | Transmission plant included in RTO rates                                          | Line 65                                             |      | -                               |                   |
|                                                                                          | Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount) | Line 69                                             |      | -                               |                   |
| 74                                                                                       | Total Adjusted Transmission Plant                                                 | Line 73 + Line 74                                   |      | -                               |                   |
| 75                                                                                       | Total Gross Plant                                                                 | Line 10                                             |      | -                               |                   |
| 76                                                                                       | Project as percentage of total plant                                              | Line 75 / 76                                        | AEP= | -                               |                   |
| WAGES & SALARY ALLOCATOR (W/S)                                                           |                                                                                   |                                                     |      |                                 |                   |
|                                                                                          | Form 1 Reference                                                                  | \$                                                  | AGP  | Allocation                      |                   |
| 78                                                                                       | Production                                                                        | 354.20.b                                            | -    |                                 |                   |
| 79                                                                                       | Transmission                                                                      | 354.21.b                                            | -    | -                               |                   |
| 80                                                                                       | Distribution                                                                      | 354.23.b                                            | -    |                                 | W&S Allocator     |
| 81                                                                                       | Other                                                                             | 354.24,25,26.b                                      | -    |                                 | (\$ / Allocation) |
| 82                                                                                       | Total                                                                             | Sum of Lines 78 through 81                          | -    | -                               | =                 |
|                                                                                          |                                                                                   |                                                     |      |                                 | W/S               |
| RETURN (R) (Note J)                                                                      |                                                                                   |                                                     |      |                                 |                   |
|                                                                                          |                                                                                   | \$                                                  | %    | Cost Rate                       | Weighted          |
| 83                                                                                       | Long Term Debt                                                                    | Attachment 4, Line 6                                | -    | 0.00%                           | 0.00%             |
| 84                                                                                       | Preferred Stock                                                                   | Attachment 4, Line 7                                | -    | 0.00%                           | -                 |
| 85                                                                                       | Common Stock                                                                      | Attachment 4, Line 12                               | -    | 0.00%                           | 9.40%             |
| 86                                                                                       | Total                                                                             | Sum of Lines 83 through 85                          | -    | 0.00%                           | -                 |
|                                                                                          |                                                                                   |                                                     |      |                                 | =R                |

For the 12 months ended 5/31/XX

Formula Rate - Non-Levelized

SUPPORTING CALCULATIONS AND NOTES  
Rate Formula Template  
Utilizing FERC Form 1 Data

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

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

| Note Letter      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|---------------------------------------------------------------|------|--|--|-------|------|--------------------------------------------------------|--|-----|---|---------------------------------------------------------------|
| A                | The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| B                | For future use                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| C                | Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission<br>Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| D                | A&G excludes EPRI Annual Membership Dues listed in Form 1 at 353, all Regulatory Commission Expenses itemized in Form 1 at page 351.h, and all advertising expenses included in Account 930.1, except safety, education or out-reach related advertising.<br>A&G includes all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| E                | Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.<br>Taxes related to income are not included here. Gross receipts taxes are not included in the transmission revenue requirement in the Formula Rate Template, since they are recovered elsewhere.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| F                | 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, include amortization of investment tax credit for 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.<br><table><tr><td>Inputs Required:</td><td>FIT =</td><td>0.0%</td><td></td></tr><tr><td></td><td>SIT =</td><td>0.0%</td><td>(State Income Tax Rate or Composite SIT from Attach 3)</td></tr><tr><td></td><td>p =</td><td>-</td><td>(percent of federal income tax deductible for state purposes)</td></tr></table><br>For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year. | Inputs Required: | FIT =                                                         | 0.0% |  |  | SIT = | 0.0% | (State Income Tax Rate or Composite SIT from Attach 3) |  | p = | - | (percent of federal income tax deductible for state purposes) |
| Inputs Required: | FIT =                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.0%             |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
|                  | SIT =                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 0.0%             | (State Income Tax Rate or Composite SIT from Attach 3)        |      |  |  |       |      |                                                        |  |     |   |                                                               |
|                  | p =                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | -                | (percent of federal income tax deductible for state purposes) |      |  |  |       |      |                                                        |  |     |   |                                                               |
| G                | For future use.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| H                | All transmission gross operating property except that related to the Hurley Avenue Substation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| I                | For future use.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| J                | ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206.<br><br>The capital structure will be the actual capital structure up to 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| K                | For future use.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| L                | For future use.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| M                | Balances exclude Asset Retirement Costs                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |
| N                | Attachment 5 will be used in the event there is a future change to federal or state income tax rates.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                  |                                                               |      |  |  |       |      |                                                        |  |     |   |                                                               |

**Attachment 1 - Revenue Credit Workpaper\***  
**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**

|   |                                                                        |                        |   |
|---|------------------------------------------------------------------------|------------------------|---|
| 1 | <b>Account 454 - Rent from Electric Property (300.19.b)</b>            | Notes 1 & 3            |   |
|   | Rent from FERC Form No. 1                                              |                        | - |
| 2 | <b>Account 456 (including 456.1) (300.21.b and 300.22.b)</b>           | Notes 1 & 3            |   |
|   | Other Electric Revenues (Note 2)                                       |                        | - |
|   | Professional Services                                                  |                        | - |
|   | Revenues from Directly Assigned Transmission Facility Charges (Note 2) |                        | - |
|   | Rent or Attachment Fees associated with Transmission Facilities        |                        | - |
| 6 | Total Revenue Credits                                                  | Sum lines 2-5 + line 1 | - |

Note 1 All revenues booked to Account 454 that are derived from cost items classified as transmission-related will be included as a revenue credit. All revenues booked to Account 456 (includes 456.1) that are derived from cost items classified as transmission-related, and are not derived from rates under this transmission formula rate will be included as a revenue credit. Work papers will be included to properly classify revenues booked to these accounts to the transmission function. A breakdown of all Account 454 revenues by subaccount will be provided below, and will be used to derive the proper calculation of revenue credits. A breakdown of all Account 456 revenues by subaccount and customer will be provided and tabulated below, and will be used to develop the proper calculation of revenue credits.

Note 2

If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

Note 3 All Account 454 and 456 Revenues must be itemized below

| Line No. |                                     | TOTAL | NY-ISO | Other 1 | Other 2 |
|----------|-------------------------------------|-------|--------|---------|---------|
| 6        | Account 456                         |       |        |         |         |
| 7        | Transmission Service                |       |        | -       | -       |
| 8        | Trans. Fac. Charge                  | -     | -      | -       | -       |
| 9        | Trans Studies                       | -     | -      | -       | -       |
| 10       | Other                               | -     | -      | -       | -       |
| 11       |                                     |       |        |         |         |
| 12       | Total                               | -     | -      | -       | -       |
| 13       | Less:                               |       |        |         |         |
| 14       | Revenue for Demands in Divisor      | -     | -      | -       | -       |
| 15       | <b>Sub Total Revenue Credit</b>     | -     | -      | -       | -       |
| 16       | Prior Period Adjustments            | -     | -      | -       | -       |
| 17       | Total                               | -     | -      | -       | -       |
| 9        | Account 454                         | \$    |        |         |         |
| 10       | Joint pole attachments - telephone  | -     |        |         |         |
| 11       | Joint pole attachments - cable      | -     |        |         |         |
| 12       | Underground rentals                 | -     |        |         |         |
| 13       | Transmission tower wireless rentals | -     |        |         |         |
| 14       | Misc non-transmission rentals       | -     |        |         |         |
| 15       |                                     | -     |        |         |         |
| 16       |                                     | -     |        |         |         |
| 17       |                                     | -     |        |         |         |
| 18       |                                     | -     |        |         |         |
| 19       | Total                               | -     |        |         |         |

**Attachment 2 - Cost Support**  
**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**

**Plant in Service Worksheet**

|    |                                                     |                        |      | Less: Asset Retirement Obligations | Adjusted Balance |
|----|-----------------------------------------------------|------------------------|------|------------------------------------|------------------|
|    |                                                     | Source                 | Year | Balance                            |                  |
| 1  | <b>Calculation of Transmission Plant In Service</b> |                        |      |                                    |                  |
| 2  | May                                                 | company records        | 2018 | -                                  | -                |
| 3  | June                                                | p204-207, l. 58        | 2018 | -                                  | -                |
| 4  | July                                                | company records        | 2018 | -                                  | -                |
| 5  | August                                              | company records        | 2018 | -                                  | -                |
| 6  | September                                           | p204-207, l. 58        | 2018 | -                                  | -                |
| 7  | October                                             | company records        | 2018 | -                                  | -                |
| 8  | November                                            | company records        | 2018 | -                                  | -                |
| 9  | December                                            | p204-207, l. 58        | 2018 | -                                  | -                |
| 10 | January                                             | company records        | 2019 | -                                  | -                |
| 11 | February                                            | company records        | 2019 | -                                  | -                |
| 12 | March                                               | p204-207, l. 58        | 2019 | -                                  | -                |
| 13 | April                                               | company records        | 2019 | -                                  | -                |
| 14 | May                                                 | company records        | 2019 | -                                  | -                |
| 15 | <b>Transmission Plant In Service</b>                | Average of Lines 2-14  |      | -                                  | -                |
| 16 | <b>Calculation of Distribution Plant In Service</b> | Source                 |      |                                    |                  |
| 17 | May                                                 | company records        | 2018 | -                                  | -                |
| 18 | June                                                | p204-207, l. 75        | 2018 | -                                  | -                |
| 19 | July                                                | company records        | 2018 | -                                  | -                |
| 20 | August                                              | company records        | 2018 | -                                  | -                |
| 21 | September                                           | p204-207, l. 75        | 2018 | -                                  | -                |
| 22 | October                                             | company records        | 2018 | -                                  | -                |
| 23 | November                                            | company records        | 2018 | -                                  | -                |
| 24 | December                                            | p204-207, l. 75        | 2018 | -                                  | -                |
| 25 | January                                             | company records        | 2019 | -                                  | -                |
| 26 | February                                            | company records        | 2019 | -                                  | -                |
| 27 | March                                               | p204-207, l. 75        | 2019 | -                                  | -                |
| 28 | April                                               | company records        | 2019 | -                                  | -                |
| 29 | May                                                 | company records        | 2019 | -                                  | -                |
| 30 | <b>Distribution Plant In Service</b>                | Average of Lines 17-29 |      | -                                  | -                |



|    |                                                   |                        |      |   |   |
|----|---------------------------------------------------|------------------------|------|---|---|
| 31 | <b>Calculation of Intangible Plant In Service</b> | Source                 |      |   |   |
| 32 | May                                               | company records        | 2018 | - | - |
| 33 | June                                              | p204-207, l. 5         | 2018 | - | - |
| 34 | July                                              | company records        | 2018 | - | - |
| 35 | August                                            | company records        | 2018 | - | - |
| 36 | September                                         | p204-207, l. 5         | 2018 | - | - |
| 37 | October                                           | company records        | 2018 | - | - |
| 38 | November                                          | company records        | 2018 | - | - |
| 39 | December                                          | p204-207, l. 5         | 2018 | - | - |
| 40 | January                                           | company records        | 2019 | - | - |
| 41 | February                                          | company records        | 2019 | - | - |
| 42 | March                                             | p204-207, l. 5         | 2019 | - | - |
| 43 | April                                             | company records        | 2019 | - | - |
| 44 | May                                               | company records        | 2019 | - | - |
| 45 | <b>Intangible Plant In Service</b>                | Average of Lines 32-44 |      | - | - |
| 46 | <b>Calculation of General Plant In Service</b>    | Source                 |      |   |   |
| 47 | May                                               | company records        | 2018 | - | - |
| 48 | June                                              | p204-207, l. 99        | 2018 | - | - |
| 49 | July                                              | company records        | 2018 | - | - |
| 50 | August                                            | company records        | 2018 | - | - |
| 51 | September                                         | p204-207, l. 99        | 2018 | - | - |
| 52 | October                                           | company records        | 2018 | - | - |
| 53 | November                                          | company records        | 2018 | - | - |
| 54 | December                                          | p204-207, l. 99        | 2018 | - | - |
| 55 | January                                           | company records        | 2019 | - | - |
| 56 | February                                          | company records        | 2019 | - | - |
| 57 | March                                             | p204-207, l. 99        | 2019 | - | - |
| 58 | April                                             | company records        | 2019 | - | - |
| 59 | May                                               | company records        | 2019 | - | - |
| 60 | <b>General Plant In Service</b>                   | Average of Lines 47-59 |      | - | - |

|    |                                                   |                                 |      |   |   |   |
|----|---------------------------------------------------|---------------------------------|------|---|---|---|
| 61 | <b>Calculation of Production Plant In Service</b> | Source                          |      |   |   |   |
| 62 | May                                               | company records                 | 2018 | - | - | - |
| 63 | June                                              | p204-207, l. 46                 | 2018 | - | - | - |
| 64 | July                                              | company records                 | 2018 | - | - | - |
| 65 | August                                            | company records                 | 2018 | - | - | - |
| 66 | September                                         | p204-207, l. 46                 | 2018 | - | - | - |
| 67 | October                                           | company records                 | 2018 | - | - | - |
| 68 | November                                          | company records                 | 2018 | - | - | - |
| 69 | December                                          | p204-207, l. 46                 | 2018 | - | - | - |
| 70 | January                                           | company records                 | 2019 | - | - | - |
| 71 | February                                          | company records                 | 2019 | - | - | - |
| 72 | March                                             | p204-207, l. 46                 | 2019 | - | - | - |
| 73 | April                                             | company records                 | 2019 | - | - | - |
| 74 | May                                               | company records                 | 2019 | - | - | - |
| 75 | <b>Production Plant In Service</b>                | Average of Lines 62-74          |      | - | - | - |
| 76 | <b>Total Plant In Service</b>                     | Sum Lines 15, 30, 45, 60, & 75) |      | - | - | - |

## Accumulated Depreciation Worksheet

|     |                                                             |                         |      |         | Less: Asset Retirement Obligations | Adjusted Balance |
|-----|-------------------------------------------------------------|-------------------------|------|---------|------------------------------------|------------------|
|     |                                                             | Source                  | Year | Balance |                                    |                  |
| 77  | <b>Calculation of Transmission Accumulated Depreciation</b> |                         |      |         |                                    |                  |
| 78  | May                                                         | company records         | 2018 | -       | -                                  | -                |
| 79  | June                                                        | p219.25c                | 2018 | -       | -                                  | -                |
| 80  | July                                                        | company records         | 2018 | -       | -                                  | -                |
| 81  | August                                                      | company records         | 2018 | -       | -                                  | -                |
| 82  | September                                                   | p219.25c                | 2018 | -       | -                                  | -                |
| 83  | October                                                     | company records         | 2018 | -       | -                                  | -                |
| 84  | November                                                    | company records         | 2018 | -       | -                                  | -                |
| 85  | December                                                    | p219.25c                | 2018 | -       | -                                  | -                |
| 86  | January                                                     | company records         | 2019 | -       | -                                  | -                |
| 87  | February                                                    | company records         | 2019 | -       | -                                  | -                |
| 88  | March                                                       | p219.25c                | 2019 | -       | -                                  | -                |
| 89  | April                                                       | company records         | 2019 | -       | -                                  | -                |
| 90  | May                                                         | company records         | 2019 | -       | -                                  | -                |
| 91  | <b>Transmission Accumulated Depreciation</b>                | Average of Lines 78-90  |      | -       | -                                  | -                |
| 92  | <b>Calculation of Distribution Accumulated Depreciation</b> | Source                  |      |         |                                    |                  |
| 93  | May                                                         | company records         | 2018 | -       | -                                  | -                |
| 94  | June                                                        | company records         | 2018 | -       | -                                  | -                |
| 95  | July                                                        | company records         | 2018 | -       | -                                  | -                |
| 96  | August                                                      | company records         | 2018 | -       | -                                  | -                |
| 97  | September                                                   | company records         | 2018 | -       | -                                  | -                |
| 98  | October                                                     | company records         | 2018 | -       | -                                  | -                |
| 99  | November                                                    | company records         | 2018 | -       | -                                  | -                |
| 100 | December                                                    | company records         | 2018 | -       | -                                  | -                |
| 101 | January                                                     | company records         | 2019 | -       | -                                  | -                |
| 102 | February                                                    | p219.25.b               | 2019 | -       | -                                  | -                |
| 103 | March                                                       | company records         | 2019 | -       | -                                  | -                |
| 104 | April                                                       | company records         | 2019 | -       | -                                  | -                |
| 105 | May                                                         | company records         | 2019 | -       | -                                  | -                |
| 106 | <b>Distribution Accumulated Depreciation</b>                | Average of Lines 93-105 |      | -       | -                                  | -                |

|     |                                                           |                          |      |   |   |
|-----|-----------------------------------------------------------|--------------------------|------|---|---|
| 107 | <b>Calculation of Intangible Accumulated Amortization</b> | Source                   |      |   |   |
| 108 | May                                                       | company records          | 2018 | - | - |
| 109 | June                                                      | company records          | 2018 | - | - |
| 110 | July                                                      | company records          | 2018 | - | - |
| 111 | August                                                    | company records          | 2018 | - | - |
| 112 | September                                                 | company records          | 2018 | - | - |
| 113 | October                                                   | company records          | 2018 | - | - |
| 114 | November                                                  | company records          | 2018 | - | - |
| 115 | December                                                  | company records          | 2018 | - | - |
| 116 | January                                                   | company records          | 2019 | - | - |
| 117 | February                                                  | p200.21.c                | 2019 | - | - |
| 118 | March                                                     | company records          | 2019 | - | - |
| 119 | April                                                     | company records          | 2019 | - | - |
| 120 | May                                                       | company records          | 2019 | - | - |
| 121 | <b>Accumulated Intangible Amortization</b>                | Average of Lines 108-120 |      | - | - |

|     |                                                           |                                        |      |   |   |
|-----|-----------------------------------------------------------|----------------------------------------|------|---|---|
| 122 | <b>Calculation of General Accumulated Depreciation</b>    | Source                                 |      |   |   |
| 123 | May                                                       | company records                        | 2018 | - | - |
| 124 | June                                                      | company records                        | 2018 | - | - |
| 125 | July                                                      | company records                        | 2018 | - | - |
| 126 | August                                                    | company records                        | 2018 | - | - |
| 127 | September                                                 | company records                        | 2018 | - | - |
| 128 | October                                                   | company records                        | 2018 | - | - |
| 129 | November                                                  | company records                        | 2018 | - | - |
| 130 | December                                                  | company records                        | 2018 | - | - |
| 131 | January                                                   | company records                        | 2019 | - | - |
| 132 | February                                                  | p219.28.b                              | 2019 | - | - |
| 133 | March                                                     | company records                        | 2019 | - | - |
| 134 | April                                                     | company records                        | 2019 | - | - |
| 135 | May                                                       | company records                        | 2019 | - | - |
| 136 | <b>Accumulated General Depreciation</b>                   | Average of Lines 123-135               |      | - | - |
| 137 | <b>Calculation of Production Accumulated Depreciation</b> | Source                                 |      |   |   |
| 138 | May                                                       | company records                        | 2018 | - | - |
| 139 | June                                                      | company records                        | 2018 | - | - |
| 140 | July                                                      | company records                        | 2018 | - | - |
| 141 | August                                                    | company records                        | 2018 | - | - |
| 142 | September                                                 | company records                        | 2018 | - | - |
| 143 | October                                                   | company records                        | 2018 | - | - |
| 144 | November                                                  | company records                        | 2018 | - | - |
| 145 | December                                                  | company records                        | 2018 | - | - |
| 146 | January                                                   | company records                        | 2019 | - | - |
| 147 | February                                                  | p219.20 thru 219.24.b                  | 2019 | - | - |
| 148 | March                                                     | company records                        | 2019 | - | - |
| 149 | April                                                     | company records                        | 2019 | - | - |
| 150 | May                                                       | company records                        | 2019 | - | - |
| 151 | <b>Production Accumulated Depreciation</b>                | Average of Lines 138-150               |      | - | - |
| 152 | <b>Total Accumulated Depreciation and Amortization</b>    | Sum of Lines 91, 106, 121, 136, & 151) |      | - | - |

**Attachment 3 - Cost Support**  
**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**

| Investment Tax Credits and Prepayments       |                                  |                       |                   |             |                 |                     | Details |
|----------------------------------------------|----------------------------------|-----------------------|-------------------|-------------|-----------------|---------------------|---------|
| Investment Tax Credit                        |                                  |                       | Beginning of Year | End of Year | Average Balance | Annual Amortization |         |
| 1                                            | Account No. 255 (enter negative) | 267.8.h               | -                 | -           | -               | -                   |         |
| Prepayments (Account 165)                    |                                  |                       | Year              | Balance     |                 |                     |         |
| (Prepayments exclude Prepaid Pension Assets) |                                  |                       |                   |             |                 |                     |         |
| 2                                            | May                              | company records       | 2018              | -           |                 |                     |         |
| 3                                            | June                             | 111.57.c              | 2018              | -           |                 |                     |         |
| 4                                            | July                             | company records       | 2018              | -           |                 |                     |         |
| 5                                            | August                           | company records       | 2018              | -           |                 |                     |         |
| 6                                            | September                        | 111.57.c              | 2018              | -           |                 |                     |         |
| 7                                            | October                          | company records       | 2018              | -           |                 |                     |         |
| 8                                            | November                         | company records       | 2018              | -           |                 |                     |         |
| 9                                            | December                         | 111.57.c              | 2018              | -           |                 |                     |         |
| 10                                           | January                          | company records       | 2019              | -           |                 |                     |         |
| 11                                           | February                         | company records       | 2019              | -           |                 |                     |         |
| 12                                           | March                            | 111.57.c              | 2019              | -           |                 |                     |         |
| 13                                           | April                            | company records       | 2019              | -           |                 |                     |         |
| 14                                           | May                              | company records       | 2019              | -           |                 |                     |         |
| 15                                           | <b>Prepayments</b>               | Average of Lines 2-14 |                   | -           |                 |                     |         |

**Reserves**

|    | (b)                                 | (c)                     | (d)<br>Enter 1 if NOT in a<br>trust or reserved<br>account, enter zero<br>(0) if included in a<br>trust or reserved<br>account | (e)<br>Enter 1 if the accrual account is<br>included in the formula rate,<br>enter (0) if the accrual<br>account is NOT included in the<br>formula rate | (f)<br>Enter the percentage<br>paid for by customers, 1<br>less the percent<br>associated with an<br>offsetting liability on the<br>balance sheet | (g)<br>Allocation (Plant or<br>Labor Allocator) | (h)<br>Amount Allocated:<br>Col. (d) * Col. (e) *<br>Col. (f) * Col. (g) |
|----|-------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------------|
|    | Electric only                       | 13 Month Average Amount |                                                                                                                                | formula rate                                                                                                                                            | balance sheet                                                                                                                                     |                                                 |                                                                          |
| 16 | Injuries & Damages Reserve 112.27.d | -                       | 1                                                                                                                              | 1                                                                                                                                                       | 100.0%                                                                                                                                            | -                                               | -                                                                        |
| 17 | Reserve 2                           | -                       | -                                                                                                                              | -                                                                                                                                                       | -                                                                                                                                                 | -                                               | -                                                                        |
| 18 | Reserve 3                           | -                       | -                                                                                                                              | -                                                                                                                                                       | -                                                                                                                                                 | -                                               | -                                                                        |
| 19 | Reserve 4                           | -                       | -                                                                                                                              | -                                                                                                                                                       | -                                                                                                                                                 | -                                               | -                                                                        |
| 20 | ...                                 | -                       | -                                                                                                                              | -                                                                                                                                                       | -                                                                                                                                                 | -                                               | -                                                                        |
| 21 | ...                                 | -                       | -                                                                                                                              | -                                                                                                                                                       | -                                                                                                                                                 | -                                               | -                                                                        |
| 22 | Total                               |                         |                                                                                                                                |                                                                                                                                                         |                                                                                                                                                   |                                                 | -                                                                        |

All applicable unfunded reserves will be listed above, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4. "Unfunded reserve" is defined as an accrued balance (1) created and increased by debiting an expense which is included in this formula rate (column (e), using the same allocator in column (g) as used in the formula to allocate the amounts in the corresponding expense account) (2) in advance of an anticipated expenditure related to that expense (3) that is not deposited in a restricted account (e.g., set aside in an escrow account, see column (d)) with the earnings thereon retained within that account. Where a given reserve is only partially funded through accruals collected from customers, only the balance funded by customer collections shall serve as a rate base credit, see column (f). The source of monthly balance data is company records.

|    | Average Reserve Balance | Year | Injuries and Damages | Reserve 2 | Reserve 3 | Reserve 4 |   |
|----|-------------------------|------|----------------------|-----------|-----------|-----------|---|
| 23 | May                     | 2018 | -                    | -         | -         | -         | - |
| 24 | June                    | 2018 | -                    | -         | -         | -         | - |
| 25 | July                    | 2018 | -                    | -         | -         | -         | - |
| 26 | August                  | 2018 | -                    | -         | -         | -         | - |
| 27 | September               | 2018 | -                    | -         | -         | -         | - |
| 28 | October                 | 2018 | -                    | -         | -         | -         | - |
| 29 | November                | 2018 | -                    | -         | -         | -         | - |
| 30 | December                | 2018 | -                    | -         | -         | -         | - |
| 31 | January                 | 2019 | -                    | -         | -         | -         | - |
| 32 | February                | 2019 | -                    | -         | -         | -         | - |
| 33 | March                   | 2019 | -                    | -         | -         | -         | - |
| 34 | April                   | 2019 | -                    | -         | -         | -         | - |
| 35 | May                     | 2019 | -                    | -         | -         | -         | - |
| 36 | Reserves                |      | -                    | -         | -         | -         | - |

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.12.5.2.1 OATT Schedule 12 - Formula Rate Template

| EPRI Dues Cost Support              |                                                        |                                            |                                         |  |
|-------------------------------------|--------------------------------------------------------|--------------------------------------------|-----------------------------------------|--|
| Allocated General & Common Expenses |                                                        | Amount                                     |                                         |  |
|                                     |                                                        | EPRI Dues<br>p353__f (enter<br>FN1 line #) | EEI Dues<br>____3__f (enter FN1 line #) |  |
| 37                                  | EPRI and EEI Dues to be excluded from the formula rate |                                            |                                         |  |

| Regulatory Expense Related to Transmission Cost Support      |                                       |               |                         |                   |
|--------------------------------------------------------------|---------------------------------------|---------------|-------------------------|-------------------|
| Directly Assigned A&G                                        |                                       | Form 1 Amount | Transmission<br>Related | Other<br>Details* |
| 38                                                           | Regulatory Commission Exp Account 928 | p323.189.b    | -                       | -                 |
| *insert case specific detail and associated assignments here |                                       |               |                         |                   |

| Multi-state Workpaper                                                                                                                                                                                 |                                        |          |       |       |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------|-------|-------|
| Income Tax Rates                                                                                                                                                                                      |                                        | New York | MTA   | NYC   |
| Weighting                                                                                                                                                                                             |                                        | 100%     | 0%    | 0%    |
| 39                                                                                                                                                                                                    | SIT=State Income Tax Rate or Composite | 0.00%    | 0.00% | 0.00% |
| Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F of Appendix A) |                                        |          |       |       |

| Safety Related and Education and Out Reach Cost Support                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                       |                 |                                                            |                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------|-----------------|------------------------------------------------------------|------------------|
| Directly Assigned A&G                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                       | Form 1 Amount   | Safety Related,<br>Education, Siting &<br>Outreach Related | Other<br>Details |
| 40                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | General Advertising Exp Account 930.1 | company records | -                                                          | -                |
| <p>Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe.</p> <p>Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues.</p> <p>Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue.</p> <p>Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities.</p> <p>Lobbying expenses are not allowed to be included in account 930.1.</p> |                                       |                 |                                                            |                  |

| Excluded Plant Cost Support                                                                |                                  |                                        |                                                                                               |                                                                                                               |
|--------------------------------------------------------------------------------------------|----------------------------------|----------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities |                                  | Excluded<br>Transmission<br>Facilities | Transmission plant<br>included in OATT<br>Ancillary Services<br>and not otherwise<br>excluded | Description of the Facilities                                                                                 |
| 41                                                                                         | Excluded Transmission Facilities | -                                      | -                                                                                             | All other Transmission Assets besides the Hurley Project are not included in the Hurley Project formula rate. |



**Materials & Supplies**

|                |           |                 |      | Stores Expense<br>Undistributed | Construction<br>Materials & Supplies | Total  | Gross Plant Allocator | Allocated<br>Amount | Transmissio<br>n Materials<br>& Supplies | Transmission<br>Plant Allocator | Allocated<br>Amount | Total |
|----------------|-----------|-----------------|------|---------------------------------|--------------------------------------|--------|-----------------------|---------------------|------------------------------------------|---------------------------------|---------------------|-------|
| Form No.1 page |           |                 |      | Year                            | p227.16                              | p227.5 |                       |                     | p227.8                                   |                                 |                     |       |
| 42             | May       | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 43             | June      | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 44             | July      | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 45             | August    | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 46             | September | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 47             | October   | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 48             | November  | Company Records | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 49             | December  | FF1 p. 227      | 2018 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 50             | January   | Company Records | 2019 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 51             | February  | Company Records | 2019 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 52             | March     | Company Records | 2019 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 53             | April     | Company Records | 2019 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 54             | May       | Company Records | 2019 | -                               | -                                    | -      |                       |                     | -                                        |                                 |                     |       |
| 55             | Average   |                 |      |                                 |                                      | -      | -                     | -                   | -                                        | 100.00%                         | -                   | -     |

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.12.5.2.1 OATT Schedule 12 - Formula Rate Template

| Attachment 4 - Cost Support                         |                                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
|-----------------------------------------------------|----------------------------------------------------|----------------------------|-----------------|------|-----------------|-----------------|-----------|-----------------|-----------------|----------|-----------------|-----------------|-------|-----------------|-----------------|---------------|
| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE |                                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| COST OF CAPITAL                                     |                                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| Line No.                                            | Description                                        | Form No.1<br>Reference     | May<br>2018     | June | July            | August          | September | October         | November        | December | January<br>2019 | February        | March | April           | May             | 12 Month Avg. |
|                                                     |                                                    |                            | company records | FF1  | company records | company records | FF1       | company records | company records | FF1      | company records | company records | FF1   | company records | company records |               |
| 1                                                   | Long Term Debt:                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 2                                                   | Acct 221 Bonds                                     | 112.19.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 3                                                   | Acct 223 Advances from Assoc. Companies            | 112.20.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 4                                                   | Acct 224 Other Long Term Debt                      | 112.21.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 5                                                   | Less Acct 222 Reacquired Debt                      | 112.19.c, d enter negative | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 6                                                   | Total Long Term Debt                               | Sum Lines 2 - 5            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 7                                                   | Preferred Stock                                    | 112.3.c.d                  | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 8                                                   | Common Equity-Per Books                            | 112.16.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 9                                                   | Less Acct 204 Preferred Stock                      | 112.3.c.d                  | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 10                                                  | Less Acct 219 Accum Other Compr. Income            | 112.15.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
|                                                     | Less Acct 216.1 Unappropriated Undistributed       |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 11                                                  | Subsidiary Earnings                                | 112.12.c.d                 | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 12                                                  | Adjusted Common Equity                             | Lines 8 - 9 + 10 - 11      | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 13                                                  | Total Capitalization                               | Lines 6 + 7 + 12           | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| Cost of Debt                                        |                                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 14                                                  | Acct 427 Interest on Long Term Debt                | 117.62.c                   | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 15                                                  | Expense                                            | 117.63.c                   | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 16                                                  | Acct 428.1 Amortization of Loss on Reacquired Debt | 117.64.c                   | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 17                                                  | Acct 430 Interest on Debt to Assoc. Companies      | 117.67.c                   | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
|                                                     | (LTD portion only) (Note 1)                        |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 18                                                  | Less: Acct 439 Amount of Premium on Debt           | 117.65.c enter negative    | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 19                                                  | Reacquired Debt                                    | 117.66.c enter negative    | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 20                                                  | Total Interest Expense                             | Sum Lines 14 - 19          | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 21                                                  | Average Cost of Long-term Debt/Debt                | Line 20 / Line 6           |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 | 0.00%         |
| Cost of Preferred Stock                             |                                                    |                            |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 |               |
| 22                                                  | Preferred Stock Dividends                          | 118.29.c                   | -               | -    | -               | -               | -         | -               | -               | -        | -               | -               | -     | -               | -               | -             |
| 23                                                  | Average Cost of Preferred Stock                    | Line 22 / Line 7           |                 |      |                 |                 |           |                 |                 |          |                 |                 |       |                 |                 | 0.00%         |

Note 1: Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long Term Debt only.

Central Hudson Gas and Electric Corporation  
Attachment 5: Excess or Deficient Accumulated Deferred Income Taxes  
Resulting from Income Tax Rate Changes (Note A)

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<br>Prior to<br>Remeasurement | ADIT Balances<br>After<br>Remeasurement<br>(Note C) | Deficient or<br>Excess<br>Accumulated<br>Deferred<br>Taxes at<br>December 31<br>Column (b) *<br>Column (c) | Adjustments After<br>Remeasurement | Adjusted<br>Deficient or<br>Excess<br>Accumulated<br>Deferred<br>Taxes<br>Column (d)<br>+ Column (e) | Schedule 19<br>Projects<br>Allocation<br>Factors (Note<br>B) | Allocated to<br>Schedule 19<br>Projects<br>Column (f) *<br>Column (g) | Protected (P)<br>Unprotected<br>Property (UP)<br>Unprotected<br>Other (UO)<br>(Note B) | Amortization<br>n Year | Balance at<br>December 31<br>Column (h) -<br>Column (j) | Amortization<br>Year | Balance at<br>December 31<br>Column (k) -<br>Column (l) |     |
|         | Deficient Deferred Income Taxes -<br>amortized to 410.1 |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
|         | FERC Account 190                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 1       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 2       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 3       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 4       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 5       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 6       | Total FERC Account 190                                  | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | FERC Account 282                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 7       | Depreciation - Liberalized Depreciation                 | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 8       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 9       |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 10      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 11      | Total Account 282                                       | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | FERC Account 283                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 12      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 13      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 14      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 15      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 16      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 17      | Total FERC Account 283                                  | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | Subtotal Before Being Grossed up for                    |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 18      | Income Taxes                                            |                                            |                                                     | 0                                                                                                          |                                    | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 19      | Gross Up                                                |                                            |                                                     | 0                                                                                                          |                                    | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        |                        |                                                         |                      | 0                                                       |     |
|         | Total Deficient Accumulated Deferred                    |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 20      | Income Taxes - Account 182.3                            |                                            |                                                     | 0                                                                                                          |                                    | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        |                        |                                                         |                      | 0                                                       |     |
|         | Excess Accumulated Deferred                             |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
|         | Income Taxes - amortized to 411.1                       |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
|         | FERC Account 190                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 21      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 22      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 23      | Total Account 190                                       | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | FERC Account 282                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 24      | Depreciation - Liberalized Depreciation                 | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     | P                                                                                      | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 25      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 26      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 27      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 28      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 29      | Total Account 282                                       | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | FERC Account 283                                        |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 30      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 31      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 32      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 33      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 34      |                                                         | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    | 0.000%                                                       | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 35      | Total Account 283                                       | 0                                          | 0                                                   | 0                                                                                                          | 0                                  | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
|         | Subtotal Before Being Grossed up for                    |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 36      | Income Taxes                                            |                                            |                                                     | 0                                                                                                          |                                    | 0                                                                                                    |                                                              | 0                                                                     |                                                                                        | 0                      | 0                                                       | 0                    | 0                                                       |     |
| 37      |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 38      | Total Excess Accumulated Deferred                       |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| Gross   |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| Up      |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 38      |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| Income  |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| Taxes - |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| Account |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 254     |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |
| 0       |                                                         |                                            |                                                     |                                                                                                            |                                    |                                                                                                      |                                                              |                                                                       |                                                                                        |                        |                                                         |                      |                                                         |     |

0

|    |                    |   |   |   |   |   |
|----|--------------------|---|---|---|---|---|
| 39 | Grand Total        | 0 | 0 | 0 | 0 | 0 |
| 40 | Total Amortization |   |   | 0 | 0 |   |

Note A: Includes Excess or Deficient Deferred Income Tax Liabilities or Income Tax Assets 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:

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE  
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
Beginning of Year

| Item |                          | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Total |                                                  |
|------|--------------------------|-------------------------|------------------|------------------|-------|--------------------------------------------------|
| 1    | Nonprorated Items        |                         |                  |                  |       |                                                  |
| 2    | ADIT-282                 | -                       | -                | -                |       | From Acct. 282 total, below                      |
| 3    | ADIT-283                 | -                       | -                | -                |       | From Acct. 283 total, below                      |
| 4    | ADIT-190                 | -                       | -                | -                |       | From Acct. 190 total, below                      |
| 5    | Subtotal                 | -                       | -                | -                |       |                                                  |
| 6    | Wages & Salary Allocator |                         |                  |                  |       | Appendix A                                       |
| 7    | Gross Plant Allocator    |                         |                  |                  |       | Appendix A                                       |
| 8    | Beginning of Year        | -                       | -                | -                | -     |                                                  |
| 9    | End of Year              | -                       | -                | -                | -     | Attachment 6b, line                              |
| 10   | Average                  | -                       | -                | -                | -     |                                                  |
| 11   | Prorated ADIT            |                         |                  |                  |       | Attachment 6c, line 14 or Attachment 6d, line 13 |
|      | Total ADIT               |                         |                  |                  |       | - Enter as negative Appendix A, line 21.         |

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed. Dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must shown in a separate row for each project.

|          | A                                             | B     | C                                | D                       | E                | F                | G                                    |
|----------|-----------------------------------------------|-------|----------------------------------|-------------------------|------------------|------------------|--------------------------------------|
|          |                                               | Total | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                        |
| ADIT-190 |                                               |       |                                  |                         |                  |                  |                                      |
| 12       | Cost of Removal                               | -     |                                  | -                       |                  |                  | Related to Hurley Substation Project |
| 13       |                                               | -     |                                  | -                       |                  |                  |                                      |
| 14       |                                               | -     |                                  |                         |                  |                  |                                      |
| 15       |                                               | -     |                                  |                         |                  |                  |                                      |
| 16       |                                               | -     |                                  |                         |                  |                  |                                      |
| 17       |                                               | -     |                                  |                         |                  |                  |                                      |
| 18       |                                               |       |                                  |                         |                  |                  |                                      |
| 19       |                                               |       |                                  |                         |                  |                  |                                      |
| 20       |                                               |       |                                  |                         |                  |                  |                                      |
| 21       |                                               |       |                                  |                         |                  |                  |                                      |
| 22       | Subtotal - p234                               | -     | -                                | -                       | -                | -                |                                      |
| 23       | Less FASB 109 Above if not separately removed | -     |                                  |                         |                  |                  |                                      |
| 24       | Less FASB 106 Above if not separately removed | -     |                                  | -                       |                  |                  |                                      |
| 25       | Total                                         | -     | -                                | -                       | -                | -                |                                      |

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
  - ADIT items related only to Transmission are directly assigned to Column D
  - ADIT items related to Plant and not in Columns C & D are included in Column E
  - ADIT items related to labor and not in Columns C & D are included in Column F
  - If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE                                    |                                               |                                  |                         |                  |                  |                                                                                |
|----------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------|-------------------------|------------------|------------------|--------------------------------------------------------------------------------|
| Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year) |                                               |                                  |                         |                  |                  |                                                                                |
| Beginning of Year                                                                      |                                               |                                  |                         |                  |                  |                                                                                |
| A                                                                                      | B                                             | C                                | D                       | E                | F                | G                                                                              |
| ADIT - 282                                                                             | Total                                         | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                                                  |
| 26                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
|                                                                                        | MACRS for plant additions                     | -                                | -                       |                  |                  | Timing difference related to depreciation on Hurley Avenue Substation Project. |
| 27                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 28                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 29                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 30                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 31                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 32                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 33                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 34                                                                                     |                                               |                                  |                         |                  |                  |                                                                                |
| 35                                                                                     | Subtotal - p275                               | -                                | -                       | -                | -                |                                                                                |
| 36                                                                                     | Less FASB 109 Above if not separately removed | -                                |                         |                  |                  |                                                                                |
| 37                                                                                     | Less FASB 106 Above if not separately removed | -                                | -                       |                  |                  |                                                                                |
| 38                                                                                     | Total                                         | -                                | -                       | -                | -                |                                                                                |

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE  
Attachment 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)  
Beginning of Year

|           | A                                             | B     | C                                | D                       | E                | F                | G |
|-----------|-----------------------------------------------|-------|----------------------------------|-------------------------|------------------|------------------|---|
|           |                                               | Total | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related |   |
| ADIT- 283 |                                               |       |                                  |                         |                  |                  |   |
| 39        |                                               |       |                                  |                         |                  |                  |   |
| 40        |                                               | -     |                                  | -                       |                  |                  |   |
| 41        |                                               | -     |                                  |                         |                  |                  |   |
| 42        |                                               | -     |                                  |                         |                  |                  |   |
| 43        |                                               | -     |                                  |                         |                  |                  |   |
| 44        |                                               |       |                                  |                         |                  |                  |   |
| 45        |                                               |       |                                  |                         |                  |                  |   |
| 46        |                                               |       |                                  |                         |                  |                  |   |
| 47        |                                               |       |                                  |                         |                  |                  |   |
| 48        |                                               |       |                                  |                         |                  |                  |   |
| 49        | Subtotal - p277                               | -     | -                                | -                       | -                | -                |   |
| 50        | Less FASB 109 Above if not separately removed | -     |                                  | -                       |                  |                  |   |
| 51        | Less FASB 106 Above if not separately removed |       |                                  |                         |                  |                  |   |
| 52        | Total                                         | -     | -                                | -                       | -                | -                |   |

- Instructions for Account 283:
- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
  - 2. ADIT items related only to Transmission are directly assigned to Column D
  - 3. ADIT items related to Plant and not in Columns C & D are included in Column E
  - 4. ADIT items related to labor and not in Columns C & D are included in Column F
  - 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**  
**Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year)**  
**End of Year**

|   |                          | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Total |                             |
|---|--------------------------|-------------------------|------------------|------------------|-------|-----------------------------|
| 1 | Nonprorated Items        |                         |                  |                  |       |                             |
| 2 | ADIT-282                 | -                       | -                | -                |       | From Acct. 282 total, below |
| 3 | ADIT-283                 | -                       | -                | -                |       | From Acct. 283 total, below |
| 4 | ADIT-190                 | -                       | -                | -                |       | From Acct. 190 total, below |
| 5 | Subtotal                 | -                       | -                | -                |       |                             |
| 6 | Wages & Salary Allocator |                         |                  |                  |       | Appendix A                  |
| 7 | Gross Plant              |                         | -                |                  |       | Appendix A                  |
|   | End of Year ADIT         | -                       | -                | -                | -     |                             |

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-F and each separate ADIT item will be listed.  
dissimilar items with amounts exceeding \$100,000 will be listed separately. For ADIT directly related to project depreciation or CWIP, the balance must be shown in a separate row for each project.

|          | A                                             | B     | C                                | D                       | E                | F                | G                                            |
|----------|-----------------------------------------------|-------|----------------------------------|-------------------------|------------------|------------------|----------------------------------------------|
|          |                                               | Total | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                |
| ADIT-190 |                                               |       |                                  |                         |                  |                  |                                              |
| 8        | Cost of Removal                               | -     |                                  |                         |                  |                  | Related to Hurley Avenue Substation Project. |
| 9        |                                               | -     |                                  |                         |                  |                  |                                              |
| 10       |                                               | -     |                                  |                         |                  |                  |                                              |
| 11       |                                               | -     |                                  |                         |                  |                  |                                              |
| 12       |                                               | -     |                                  |                         |                  |                  |                                              |
| 13       |                                               |       |                                  |                         |                  |                  |                                              |
| 14       |                                               |       |                                  |                         |                  |                  |                                              |
| 15       |                                               |       |                                  |                         |                  |                  |                                              |
| 16       |                                               |       |                                  |                         |                  |                  |                                              |
| 17       |                                               |       |                                  |                         |                  |                  |                                              |
| 18       | Subtotal - p234                               | -     | -                                | -                       | -                | -                |                                              |
| 19       | Less FASB 109 Above if not separately removed | -     |                                  |                         |                  |                  |                                              |
| 20       | Less FASB 106 Above if not separately removed | -     |                                  | -                       |                  |                  |                                              |
| 21       | Total                                         | -     | -                                | -                       | -                | -                |                                              |

- Instructions for Account 190:
- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
  - ADIT items related only to Transmission are directly assigned to Column D
  - ADIT items related to Plant and not in Columns C & D are included in Column E
  - ADIT items related to labor and not in Columns C & D are included in Column F
  - If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded



| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE                              |       |                                  |                         |                  |                  |                                                                                |
|----------------------------------------------------------------------------------|-------|----------------------------------|-------------------------|------------------|------------------|--------------------------------------------------------------------------------|
| Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year) |       |                                  |                         |                  |                  |                                                                                |
| End of Year                                                                      |       |                                  |                         |                  |                  |                                                                                |
| A                                                                                | B     | C                                | D                       | E                | F                | G                                                                              |
|                                                                                  | Total | Gas, Prod<br>Or Other<br>Related | Transmission<br>Related | Plant<br>Related | Labor<br>Related | Justification                                                                  |
| ADIT-282                                                                         |       |                                  |                         |                  |                  |                                                                                |
| 22                                                                               |       |                                  |                         |                  |                  | MACRS for plant additions                                                      |
| 23                                                                               |       |                                  |                         |                  |                  | Timing difference related to depreciation on Hurley Avenue Substation Project. |
| 24                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 25                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 26                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 27                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 28                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 29                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 30                                                                               |       |                                  |                         |                  |                  |                                                                                |
| 31                                                                               |       |                                  |                         |                  |                  | Subtotal - p275                                                                |
| 32                                                                               |       |                                  |                         |                  |                  | Less FASB-109 Above if not separately removed                                  |
| 33                                                                               |       |                                  |                         |                  |                  | Less FASB-106 Above if not separately removed                                  |
| 34                                                                               |       |                                  |                         |                  |                  | Total                                                                          |

Instructions for Account 282:

- ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- ADIT items related only to Transmission are directly assigned to Column D
- ADIT items related to Plant and not in Columns C & D are included in Column E
- ADIT items related to labor and not in Columns C & D are included in Column F
- If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

| HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE                              |                                               |           |              |         |         |   |
|----------------------------------------------------------------------------------|-----------------------------------------------|-----------|--------------|---------|---------|---|
| Attachment 6b - Accumulated Deferred Income Taxes (ADIT) Worksheet (End of Year) |                                               |           |              |         |         |   |
| End of Year                                                                      |                                               |           |              |         |         |   |
| A                                                                                | B                                             | C         | D            | E       | F       | G |
|                                                                                  | Total                                         | Gas, Prod | Transmission | Plant   | Labor   |   |
|                                                                                  |                                               | Or Other  | Related      | Related | Related |   |
|                                                                                  |                                               | Related   |              |         |         |   |
| ADIT-283                                                                         |                                               |           |              |         |         |   |
| 35                                                                               |                                               |           |              |         |         |   |
| 36                                                                               |                                               |           |              |         |         |   |
| 37                                                                               |                                               |           |              |         |         |   |
| 38                                                                               |                                               |           |              |         |         |   |
| 39                                                                               |                                               |           |              |         |         |   |
| 40                                                                               |                                               |           |              |         |         |   |
| 41                                                                               |                                               |           |              |         |         |   |
| 42                                                                               |                                               |           |              |         |         |   |
| 43                                                                               |                                               |           |              |         |         |   |
| 44                                                                               |                                               |           |              |         |         |   |
| 45                                                                               | Subtotal - p277                               |           |              |         |         |   |
| 46                                                                               | Less FASB-109 Above if not separately removed |           |              |         |         |   |
| 47                                                                               | Less FASB-106 Above if not separately removed |           |              |         |         |   |
| 48                                                                               | Total                                         |           |              |         |         |   |

Instructions for Account 283:

- 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
- 2. ADIT items related only to Transmission are directly assigned to Column D
- 3. ADIT items related to Plant and not in Columns C & D are included in Column E
- 4. ADIT items related to labor and not in Columns C & D are included in Column F
- 5. If the item giving rise to the ADIT is not included in the formula, the associated ADIT amount shall be excluded

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.12.5.2.1 OATT Schedule 12 - Formula Rate Template

**Central Hudson Gas and Electric Corporation**  
**Workpaper 6c: Accumulated Deferred Income Taxes - Prorated Projection**

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 | Transmission | 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 (i) + (m) + (q) |
| May 31st balance of Prorated ADIT (Note B) |                                     | 2020 |                   |                                                      |                                       | 100.00%                          | 0                                                 | 0            | 0                                | 0             |                                    | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 1 June                                     |                                     | 2021 | 30                | 336                                                  | 365                                   | 92.05%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 2 July                                     |                                     | 2021 | 31                | 305                                                  | 365                                   | 83.56%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 3 August                                   |                                     | 2021 | 31                | 274                                                  | 365                                   | 75.07%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 4 September                                |                                     | 2021 | 30                | 244                                                  | 365                                   | 66.85%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 5 October                                  |                                     | 2021 | 31                | 213                                                  | 365                                   | 58.36%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 6 November                                 |                                     | 2021 | 30                | 183                                                  | 365                                   | 50.14%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 7 December                                 |                                     | 2021 | 31                | 152                                                  | 365                                   | 41.64%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 8 January                                  |                                     | 2021 | 31                | 121                                                  | 365                                   | 33.15%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 9 February                                 |                                     | 2021 | 28                | 93                                                   | 365                                   | 25.48%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 10 March                                   |                                     | 2021 | 31                | 62                                                   | 365                                   | 16.99%                           | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 11 April                                   |                                     | 2021 | 30                | 32                                                   | 365                                   | 8.77%                            | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 12 May                                     |                                     | 2021 | 31                | 1                                                    | 365                                   | 0.27%                            | 0                                                 | 0            | 0                                | 0             | 0.000%                             | 0                          | 0                         | 0                                  | 0.000%                     | 0                          | 0                         | -                                                  |
| 13 Prorated Balance                        |                                     |      | 365               |                                                      |                                       |                                  | 0                                                 | 0            | 0                                | 0             |                                    | 0                          | 0                         | 0                                  |                            | 0                          | 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 6d-Prior Year ADIT Proration Actual

Central Hudson Gas and Electric Corporation  
 Workpaper 6d: Accumulated Deferred Income Taxes - Actual Proration

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

| Account 282 (Note A)              |                                  |                              |                            |                                                    | Projection - Proration of Projected Deferred Tax Activity      |                                                                   |                                                          |                                                                                                                      | Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity |     |                             |     |     |     |
|-----------------------------------|----------------------------------|------------------------------|----------------------------|----------------------------------------------------|----------------------------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|-----|-----------------------------|-----|-----|-----|
| Days in Period                    |                                  |                              |                            |                                                    | Activity                                                       |                                                                   |                                                          |                                                                                                                      | (i)                                                                                                         | (j) | (k)                         | (l) | (m) | (n) |
| (a)                               | (b)                              | (c)                          | (d)                        | (e)                                                | (f)                                                            | (g)                                                               | (h)                                                      |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| Number of Days in the Month       | Total Days in the Remaining Year | Proration Percentage (c)/(d) | Projected Monthly Activity | Prorated Monthly Amount (e) * (f)                  | Difference between projected and actual monthly activity       | Preserve difference between projected and actual monthly activity | Difference between projected and actual monthly activity | Actual activity (Col l) when projected activity is reflecting an increase or decrease while averaging                |                                                                                                             |     |                             |     |     |     |
| Month's Accrual of Deferred Taxes | Projected Rate (Line 14, Col b)  |                              | Balance Sum of (g)         | Actual Monthly Activity (table below, grand total) | (i) - (f) are either both increases or decreases. (See Note A) | are either both increases or decreases. (See Note A)              | are either both increases or decreases. (See Note A)     | actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A) | (n) + (k) + ((l) + (m))/2                                                                                   |     |                             |     |     |     |
| 1 May 31st balance                |                                  |                              |                            |                                                    |                                                                |                                                                   |                                                          | 0                                                                                                                    |                                                                                                             |     |                             |     |     | 0   |
| 2 June                            | 30                               |                              | 336                        | 365                                                | 92.05%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 3 July                            | 31                               |                              | 305                        | 365                                                | 83.56%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 4 August                          | 31                               |                              | 274                        | 365                                                | 75.07%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 5 September                       | 30                               |                              | 244                        | 365                                                | 66.85%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 6 October                         | 31                               |                              | 213                        | 365                                                | 58.36%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 7 November                        | 30                               |                              | 183                        | 365                                                | 50.14%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 8 December                        | 31                               |                              | 152                        | 365                                                | 41.64%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 9 January                         | 31                               |                              | 121                        | 365                                                | 33.15%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 10 February                       | 28                               |                              | 93                         | 365                                                | 25.48%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 11 March                          | 31                               |                              | 62                         | 365                                                | 16.99%                                                         | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 12 April                          | 30                               |                              | 32                         | 365                                                | 8.77%                                                          | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 13 May                            | 31                               |                              | 1                          | 365                                                | 0.27%                                                          | 0                                                                 | 0                                                        | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 14 Total                          | 365                              |                              |                            |                                                    |                                                                | 0                                                                 | 0                                                        |                                                                                                                      | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| Labor                             |                                  |                              |                            |                                                    |                                                                |                                                                   |                                                          |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| Gross Plant                       |                                  |                              |                            |                                                    |                                                                |                                                                   |                                                          |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| Related                           |                                  |                              |                            |                                                    |                                                                |                                                                   |                                                          |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| Schedule 19 Projects              |                                  |                              |                            |                                                    | Total (d) * (e)                                                |                                                                   | W/S Allocator (Appendix A)                               |                                                                                                                      | Total (g) * (h)                                                                                             |     | Grand Total (b) + (f) + (i) |     |     |     |
| Plant Related (Appendix A)        |                                  |                              |                            |                                                    | (General and                                                   |                                                                   |                                                          |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| Actual Monthly Activity           |                                  |                              |                            |                                                    |                                                                |                                                                   |                                                          |                                                                                                                      |                                                                                                             |     |                             |     |     |     |
| 15 June                           | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 16 July                           | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 17 August                         | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 18 September                      | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 19 October                        | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 20 November                       | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |
| 21 December                       | 0                                |                              | 0                          | 0.000%                                             | 0                                                              | 0                                                                 | 0.000%                                                   | 0                                                                                                                    | 0                                                                                                           | 0   | 0                           | 0   | 0   | 0   |

NYISO Tariffs --> Open Access Transmission Tariff (OATT) --> 6 OATT Rate Schedules --> 6.12.5.2.1 OATT Schedule 12 - Formula Rate Template

|    |          |   |   |        |   |   |        |   |   |
|----|----------|---|---|--------|---|---|--------|---|---|
| 22 | January  | 0 | 0 | 0.000% | 0 | 0 | 0.000% | 0 | 0 |
| 23 | February | 0 | 0 | 0.000% | 0 | 0 | 0.000% | 0 | 0 |
| 24 | March    | 0 | 0 | 0.000% | 0 | 0 | 0.000% | 0 | 0 |
| 25 | April    | 0 | 0 | 0.000% | 0 | 0 | 0.000% | 0 | 0 |
| 26 | May      | 0 | 0 | 0.000% | 0 | 0 | 0.000% | 0 | 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.

| Interest Rate on Amount of Refunds or Surcharges | Over (Under) Recovery Plus Interest | Monthly Interest Rate on Attachment 7a | Months | Calculated Interest | Amortization | Surcharge (Refund) Owed |
|--------------------------------------------------|-------------------------------------|----------------------------------------|--------|---------------------|--------------|-------------------------|
|                                                  |                                     | 0.0000%                                |        |                     |              |                         |

| <b>Calculation of Interest</b> |           | <b>Year</b> |         |    | <b>Monthly</b> |   |
|--------------------------------|-----------|-------------|---------|----|----------------|---|
| June                           | 2018      | -           | 0.0000% | 12 | -              | - |
| July                           | 2018      | -           | 0.0000% | 11 | -              | - |
| August                         | 2018      | -           | 0.0000% | 10 | -              | - |
| September                      | 2018      | -           | 0.0000% | 9  | -              | - |
| October                        | 2018      | -           | 0.0000% | 8  | -              | - |
| November                       | 2018      | -           | 0.0000% | 7  | -              | - |
| December                       | 2018      | -           | 0.0000% | 6  | -              | - |
| January                        | 2019      | -           | 0.0000% | 5  | -              | - |
| February                       | 2019      | -           | 0.0000% | 4  | -              | - |
| March                          | 2019      | -           | 0.0000% | 3  | -              | - |
| April                          | 2019      | -           | 0.0000% | 2  | -              | - |
| May                            | 2019      | -           | 0.0000% | 1  | -              | - |
|                                |           |             |         |    | -              | - |
|                                |           |             |         |    |                | - |
|                                |           |             |         |    | <b>Annual</b>  |   |
| June through May               | 2019-2020 | -           | 0.0000% | 12 | -              | - |

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments.  
Note 2: The actual revenue requirement is input from Appendix A. The amounts exclude any true-ups or prior period corrections.

**Attachment 7a - Interest Rate for Annual True-Up Adjustment**  
**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**

|    | FERC<br>Interest<br>Rate | 18 C.F.R. Section<br>18.35.19 (a) |
|----|--------------------------|-----------------------------------|
| 1  | QTR 3 2018               | 0.00%                             |
| 2  | QTR 4 2018               | 0.00%                             |
| 3  | QTR 1 2019               | 0.00%                             |
| 4  | QTR 2 2019               | 0.00%                             |
| 5  | QTR 3 2019               | 0.00%                             |
| 6  | QTR 4 2019               | 0.00%                             |
| 7  | QTR 1 2020               | 0.00%                             |
| 8  | QTR 2 2020               | 0.00%                             |
| 9  | QTR 3 2020               | 0.00%                             |
| 10 | QTR 4 2020               | 0.00%                             |
| 11 | QTR 1 2021               | 0.00%                             |
| 12 | QTR 2 2021               | 0.00%                             |
| 13 | Average                  | 0.00%                             |

**Central Hudson Gas and Electric Corporation**  
**Attachment 8 - Depreciation and Amortization Rates**  
**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE**  
**Effective July 1, 2024**

|                           | Account Number | FERC Account                                               | Rate (Annual)<br>Percent |
|---------------------------|----------------|------------------------------------------------------------|--------------------------|
| <b>TRANSMISSION PLANT</b> |                |                                                            |                          |
| 1                         | 350.1          | Land Rights - Substations and Other                        | 1.18%                    |
| 2                         | 352            | Structures and Improvements                                | 1.63%                    |
| 3                         | 353            | Station Equipment                                          | 2.26%                    |
| 4                         | 353            | Supervisory Equipment - In Use                             | 3.64%                    |
| 5                         | 353            | Supervisory Equipment - Held                               | 2.67%                    |
| 6                         | 353            | Station Equipment - Electronics                            | 4.00%                    |
| 7                         | 354            | Towers and Fixtures                                        | 1.63%                    |
| 8                         | 355            | Poles and Fixtures                                         | 3.09%                    |
| 9                         | 356            | Overhead Conductor and Devices                             | 2.29%                    |
| 10                        | 356            | Overhead Lines - Clearing                                  | 2.13%                    |
| 11                        | 356.3          | Smart Wire Devise                                          | 2.75%                    |
| 11                        | 357            | Underground Conduit                                        | 2.44%                    |
| 12                        | 358            | Underground Conductor and Devices                          | 1.92%                    |
| <b>GENERAL PLANT</b>      |                |                                                            |                          |
| 12                        | 390            | Structures & Improvements                                  | 2.89%                    |
| 13                        | 390            | Structures & Improvements - Equipment and Landscaping      | 3.75%                    |
| 14                        | 391            | EDP Equipment - System and Main Frame                      | 12.50%                   |
| 15                        | 391            | EDP - Systems Operations - SCADA Data Handling Equipment   | 9.89%                    |
| 16                        | 391            | Office Furniture                                           | 10.00%                   |
| 17                        | 392            | Transportation Equipment                                   | 7.50%                    |
| 18                        | 393            | Stores Equipment                                           | 4.00%                    |
| 19                        | 394            | Garage and Repair Equipment                                | 3.55%                    |
| 20                        | 394            | Shop Equipment                                             | 1.80%                    |
| 21                        | 394            | Tools and Work Equipment                                   | 3.92%                    |
| 22                        | 395            | Laboratory Equipment                                       | 4.00%                    |
| 23                        | 396            | Power Operated Equipment                                   | 6.92%                    |
| 24                        | 397            | Communication Equipment                                    | 10.00%                   |
| 25                        | 398            | Miscellaneous Equipment                                    | 5.00%                    |
| <b>INTANGIBLE PLANT</b>   |                |                                                            |                          |
| 26                        | 303            | 3 Yr                                                       | 33.33%                   |
| 27                        |                | 5 Yr                                                       | 20.00%                   |
| 28                        |                | 15 year                                                    | 6.67%                    |
| 29                        |                | Transmission Facility Contributions in Aid of Construction | Note 1                   |

These depreciation and amortization rates will not change absent the appropriate filing at FERC.

Note 1: The Contribution in Aid of Construction (CIAC) related to this Project is applied to offset all transmission plant categories with the remaining balance in account 356.3 for the new Smart Wire Devise for the purposes of calculating rate base and depreciation to be recovered.



Central Hudson Gas and Electric Corporation  
 Attachment 9 - Workpapers  
 HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Land Held for Future Use (LHFU)

|     | (a)            | (b)       | (c)                                         | (d)                                        | (e)       | (f)       | (g)         | (h)            | (i)          | (j)           | (k)           | (l)          | (m)           | (n)        | (o)        | (p)      | (q)                                |
|-----|----------------|-----------|---------------------------------------------|--------------------------------------------|-----------|-----------|-------------|----------------|--------------|---------------|---------------|--------------|---------------|------------|------------|----------|------------------------------------|
| No. | Subaccount No. | Item Name | Land Held for Future Use and Estimated Date | May 2018                                   | June 2018 | July 2018 | August 2018 | September 2018 | October 2018 | November 2018 | December 2018 | January 2019 | February 2019 | March 2019 | April 2019 | May 2019 | Average of Columns (d) Through (p) |
| 1   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 2   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 3   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 4   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 5   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 6   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 7   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 8   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 9   |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 10  |                |           |                                             |                                            |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |
| 11  |                |           |                                             | Total LHFU in rate base (sum lines 5a-5x): |           |           |             |                |              |               |               |              |               |            |            |          | -                                  |

Actual Additions by FERC Account - Hurley Avenue Project

The Total column is included in a footnote to FERC Form No. 1 on page 204-207.

|    |                  | Project           | 350                     | 352                         | 352                                     | 353               | 354                 | 355                | 356                            | 357                 | 358                               | 356               |       |                                     |                                   |
|----|------------------|-------------------|-------------------------|-----------------------------|-----------------------------------------|-------------------|---------------------|--------------------|--------------------------------|---------------------|-----------------------------------|-------------------|-------|-------------------------------------|-----------------------------------|
|    |                  |                   | Land Rights             | Structures and Improvements | Structures and Improvements - Equipment | Station Equipment | Towers and Fixtures | Poles and Fixtures | Overhead Conductor and Devices | Underground Conduit | Underground Conductor and Devices | Smart Wire Device | Total | Contribution in Aid of Construction | To Be Included in the Formal Rate |
| 12 | May 2018         | Hurley Avenue SDU |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 13 | June             |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 14 | July             |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 15 | August           |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 16 | September        |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 17 | October          |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 18 | November         |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 19 | December         |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 20 | January 2019     |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 21 | February         |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 22 | March            |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 23 | April            |                   |                         |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |
| 24 | 13 Month Average |                   | Total (sum lines 9a-9x) |                             |                                         |                   |                     |                    |                                |                     |                                   |                   | -     | -                                   | -                                 |

Accumulated Depreciation

The amounts are included in a footnote to FERC Form No. 1 on page 219.

|       |                  |        |                      |                         |
|-------|------------------|--------|----------------------|-------------------------|
| 25    | May 2025         | Hurley | -                    |                         |
| 26    | June             |        | -                    |                         |
| 27    | July             |        | -                    |                         |
| 28    | August           |        | -                    |                         |
| 29    | September        |        | -                    |                         |
| 30    | October          |        | -                    |                         |
| 31    | November         |        | -                    |                         |
| 32    | December         |        | -                    |                         |
| 33    | January 2026     |        | -                    |                         |
| 34    | February         |        | -                    |                         |
| 35    | March            |        | -                    |                         |
|       |                  |        | Depreciation Expense | Average 36 Depreciation |
| April |                  |        | -                    |                         |
| 37    | May              |        | \$0.00               | 0.00%                   |
| 38    | 13 Month Average |        | -                    |                         |