

Attachment 3

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

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Formula Rate - Non-Levelized

Central Hudson Gas and Electric Corporation
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Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Line No.			(1)	(2)		(3)
				12 months		Allocated Amount
1	GROSS REVENUE REQUIREMENT	Line 60				\$ -
REVENUE CREDITS						
2	Total Revenue Credits	Attachment 1, Line 6	Total	TP	100%	-
			-			-
3	Net Revenue Requirement	Line 1 - Line 2				-
True-up Adjustment (Included Only With Projected ATRR)						
4		Attachment 7	0	DA	100%	-
5	NET ADJUSTED REVENUE REQUIREMENT	Line 3 + Line 4				-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 5/31/XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE						
(1)		(2)	(3)	(4)		(5)
Line No.	Form No. 1 Reference	Attachment Reference	Company Total	Allocator	Transmission (Col 3 times Col 4)	
	RATE BASE:					
6	GROSS PLANT IN SERVICE (Note M)					
7	Production	Attachment 2, Line 75	-	NA		
8	Transmission	Attachment 2, Line 15	-	TP	100%	-
9	Distribution	Attachment 2, Line 30	-	NA		
10	General & Intangible	Attachment 2, Line 45 + Line 60	-	W/S	-	-
10	TOTAL GROSS PLANT	Sum of Lines 6 through 9	-	GP=	-	-
11	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	-			-
16	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=	-	-
21	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	-
27	WORKING CAPITAL (Note C)					
27	CWC	Calculated (1/8 * Line 39	-			-
28	Materials & Supplies	Attachment 3, Line 55	-			-
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 Utilizing FERC Form 1 Data		For the 12 months ended 5/31/XX	
(1)		HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE		(5)	
(2)		(3)		(4)	
Form No. 1 Reference Attachment Reference		Company Total		Transmission (Col 3 times Col 4)	
		Allocator			
32	O&M				
33	Transmission	321.116.b	-	AGP	-
34	Less Accounts 565, 561 and 561.1 to 561.8	321.99.b & 87.b to 94.b	-	AGP	-
35	Net Transmission O&M	Line 32- Line 33	-		-
36	A&G (Note D)	323.205.b	-	W/S	-
36	Less EPRI, EEI, Regulator Expenses and 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	-		-
40	DEPRECIATION EXPENSE				
41	Transmission	336.7.f fn	-	Attachment 9	-
42	General and Intangible	336.1.f + 336.10.f	-	W/S	-
42	TOTAL DEPRECIATION	Lines 40 + 41	-		-
43	TAXES OTHER THAN INCOME TAXES (Note E)				
44	LABOR RELATED				
45	Payroll	263...i +263...i + 263...i	-	W/S	-
46	Highway and vehicle	263...i (enter FN1 line #)	-	W/S	-
47	PLANT RELATED				
48	Property	263...i +263...i	-	AEP	-
49	Gross Receipts	263...i +263...i	-	NA	-
50	Other	263...i	-	AEP	-
51	TOTAL OTHER TAXES	Sum of Lines 44 through 48	-		-
52	INCOME TAXES (Note F)				
53	$T=1 - (((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p))) =$		-		
54	$\text{CIT}=(T/(1-T)) * (1-(\text{WCLTD}/R)) =$		-		
55	where WCLTD=(line 83) and R= (line 86)				
56	and FIT, SIT, p, & n are as given in footnote F.				
57	$1 / (1 - T) = (T \text{ from line } 50)$		-		
58	Investment Tax Credit Amortization (Note F)	Attachment 3, Line 1	-		
59	Income Tax Calculation	Line 50 * Line 59	-		-
60	Investment Tax Credits	Line 54 * Line 55	-	NP	-
61	TOTAL INCOME TAXES	Line 56 + Line 57	-		-
62	RETURN				
63	Rate Base * Rate of Return	Line 31 * Line 86	-		-
64	TOTAL GROSS REVENUE REQUIREMENT		-		-

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

**HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
SUPPORTING CALCULATIONS AND NOTES**

For the 12 months ended 5/31/XX

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					
68	Transmission plant included in RTO rates	Line 65		-	
	Plus CIAC Received (O&M, A&G and Taxes other				
69	than income would be on full amount)	Attachment 9, Line 24		-	
70	Total Adjusted Transmission Plant	Line 68 + Line 69		-	
71	Total transmission plant	Line 7		-	
72	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				
74	than income would be on full amount)	Line 69		-	
75	Total Adjusted Transmission Plant	Line 73 + Line 74		-	
76	Total Gross Plant	Line 10		-	
77	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	-		
81	Other	354.24,25,26.b	-		
82	Total	Sum of Lines 78 through 81	-	-	=
					W/S Allocator (\$ / Allocation)
					W/S

RETURN (R) (Note J)

		\$	%	Cost Rate	Weighted	
83	Long Term Debt	Attachment 4, Line 6	-	0.00%	0.00%	- =WCLTD
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

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized

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
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.
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.
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.
- | | | | |
|------------------|-------|------|---|
| 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) |
- 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.
- 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.

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

Account 454 - Rent from Electric Property (300.19.b)		Notes 1 & 3	
1	Rent from FERC Form No. 1		-
Account 456 (including 456.1) (300.21.b and 300.22.b)		Notes 1 & 3	
2	Other Electric Revenues (Note 2)		-
3	Professional Services		-
4	Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5	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	Sub Total Revenue Credit	-	-	-	-
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	<u>Calculation of Transmission Plant In Service</u>					
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	Transmission Plant In Service	Average of Lines 2-14		-	-	-
16	<u>Calculation of Distribution Plant In Service</u>	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	Distribution Plant In Service	Average of Lines 17-29		-	-	-

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

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

Accumulated Depreciation Worksheet

					Less: Asset Retirement Obligations	Adjusted Balance
		Source	Year	Balance		
77	<u>Calculation of Transmission Accumulated Depreciation</u>					
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	Transmission Accumulated Depreciation	Average of Lines 78-90		-	-	-
92	<u>Calculation of Distribution Accumulated Depreciation</u>	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	Distribution Accumulated Depreciation	Average of Lines 93-105		-	-	-

107	<u>Calculation of Intangible Accumulated Amortization</u>	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	Accumulated Intangible Amortization	Average of Lines 108-120		-	-

122	<u>Calculation of General Accumulated Depreciation</u>	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	Accumulated General Depreciation	Average of Lines 123-135		-	-	-
137	<u>Calculation of Production Accumulated Depreciation</u>	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	Production Accumulated Depreciation	Average of Lines 138-150		-	-	-
152	<u>Total Accumulated Depreciation and Amortization</u>	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)						
(Prepayments exclude Prepaid Pension Assets)			Year	Balance		
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	Prepayments	Average of Lines 2-14		-		

Reserves

	(b)	(c)	(d) Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(e) Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	(f) Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	(g) Allocation (Plant or Labor Allocator)	(h) Amount Allocated: Col. (d) * Col. (e) * Col. (f) * Col. (g)
	Electric only	13 Month Average Amount					
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		-	-	-	-	-	-

EPRI Dues Cost Support

				Amount	
Allocated General & Common Expenses					
		EPRI Dues p353...f (enter FN1 line #)		EEI Dues 3...f (enter FN1 line #)	
37	EPRI and EEI Dues to be excluded from the formula rate		-		-

Regulatory Expense Related to Transmission Cost Support

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

Multi-state Workpaper

				New York	MTA	NYC	Weighed Average
Income Tax Rates							
	Weighting			100%	0%	0%	
39	SIT=State Income Tax Rate or Composite			0.00%	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

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

Excluded Plant Cost Support

				Excluded Transmission Facilities	Transmission plant included in OATT Ancillary Services and not otherwise excluded	Description of the Facilities
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission 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 Undistributed	Construction Materials & Supplies	Total	Gross Plant Allocator	Allocated Amount	Transmissio n Materials & Supplies	Transmission Plant Allocator	Allocated 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%	-	-

Attachment 4 - Cost Support
HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

COST OF CAPITAL																
Line No.	Description	Form No.1 Reference	May 2018	June	July	August	September	October	November	December	January 2019	February	March	April	May	13 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	112.18.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 Compre. Income	112.15.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Less: Acct 218.1 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Cost of Debt															
15	Acct 427 Interest on Long Term Debt	117.62.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Expense	117.63.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Acct 430 Interest on Debt to Assoc. Companies															
19	(LTD portion only) (Note 1)	117.67.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Reacquired Debt	117.66.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Total Interest Expense	Sum Lines 14 - 19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Average Cost of Long-Term Debt/Debt	Line 20 / Line 6														0.00%
24	Cost of Preferred Stock															
25	Preferred Stock Dividends	116.29.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	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 Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) * Column (a)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortiza n Year	Balance at December 31 Column (h) - Column (i)	Amortization Year	Balance at December 31 Column (k) - Column (l)	
Line	Description		Column (b) * Line 43	Column (b) - Column (c)				Column (f) * Column (a)					Column (k) - Column (l)	
Deficient Deferred Income Taxes - amortized to 410.1														
FERC Account 190														
1		0	0	0	0	0	0.000%	0		0	0	0	0	
2		0	0	0	0	0	0.000%	0		0	0	0	0	
3		0	0	0	0	0	0.000%	0		0	0	0	0	
4		0	0	0	0	0	0.000%	0		0	0	0	0	
5		0	0	0	0	0	0.000%	0		0	0	0	0	
6	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	0	
19	Gross Up			0		0		0		0	0	0	0	
Total Deficient Accumulated Deferred														
20	Income Taxes - Account 182.3			0	0	0		0		0	0	0	0	
Excess Accumulated Deferred Income Taxes - amortized to 411.1														
FERC Account 190														
21		0	0	0	0	0	0.000%	0		0	0	0	0	
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	0	
37	Gross Up			0		0		0		0	0	0	0	
Total Excess Accumulated Deferred														
38	Income Taxes - Account 254			0	0	0		0		0	0	0	0	
39	Grand Total			0	0	0		0		0	0	0	0	
40	Total Amortization									0		0		

Note A: Includes Excess 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 Related	Plant Related	Labor 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 Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G 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

ADIT- 282		A	B	C	D	E	F	G
			Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor 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:

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 6a - Accumulated Deferred Income Taxes (ADIT) Worksheet (Beginning of Year)
Beginning of Year

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor 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 Related	Plant Related	Labor 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 Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G 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:

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

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
ADIT-282							
22	MACRS for plant additions						Timing difference related to depreciation on Hurley Avenue Substation Project.
23							
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:

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

	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor 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

Central Hudson Gas and Electric Corporation
Worksheet 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																		
1 (Note B)		2020				100.00%	0	0	0									-
2 June		2021	30	336	365	92.05%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
3 July		2021	31	305	365	83.56%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
4 August		2021	31	274	365	75.07%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
5 September		2021	30	244	365	66.85%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
6 October		2021	31	213	365	58.36%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
7 November		2021	30	183	365	50.14%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
8 December		2021	31	152	365	41.64%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
9 January		2021	31	121	365	33.15%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
10 February		2021	28	93	365	25.48%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
11 March		2021	31	62	365	16.99%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
12 April		2021	30	32	365	8.77%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
13 May		2021	31	1	365	0.27%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
14 Prorated Balance			365				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
Worksheet 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)

Days in Period					Projection - Proration of Projected Deferred Tax Activity		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount (e) * (f)	Prorated Projected Balance Sum of (g)

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((l) + (m))/2

1 May 31st balance							0
2 June	30	336	365	92.05%	0	0	0
3 July	31	305	365	83.56%	0	0	0
4 August	31	274	365	75.07%	0	0	0
5 September	30	244	365	66.85%	0	0	0
6 October	31	213	365	58.36%	0	0	0
7 November	30	183	365	50.14%	0	0	0
8 December	31	152	365	41.64%	0	0	0
9 January	31	121	365	33.15%	0	0	0
10 February	28	93	365	25.48%	0	0	0
11 March	31	62	365	16.99%	0	0	0
12 April	30	32	365	8.77%	0	0	0
13 May	31	1	365	0.27%	0	0	0
14 Total	365				0	0	

0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0

	Schedule 19 Projects	Plant Related	Gross Plant Allocator (Appendix A)	Total (d) * (e)	Labor Related (General and	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
Actual Monthly Activity								
15 June	0	0	0.000%	0	0	0.000%	0	0
16 July	0	0	0.000%	0	0	0.000%	0	0
17 August	0	0	0.000%	0	0	0.000%	0	0
18 September	0	0	0.000%	0	0	0.000%	0	0
19 October	0	0	0.000%	0	0	0.000%	0	0
20 November	0	0	0.000%	0	0	0.000%	0	0
21 December	0	0	0.000%	0	0	0.000%	0	0
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.

Year		Year		
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
0	Less	0	Equals	\$0

An over or under collection will be recovered prorata over year collected, held for one year and returned prorata over next year. If the first year is a partial year, the true-up (over or under recovery per month and interest calculation) will reflect only the number of months for which the rate was charged.

					Annual	
June through May	2019-2020	-	0.0000%	12	-	-

June	2020	-	0.0000%	-	-	-
July	2020	-	0.0000%	-	-	-
August	2020	-	0.0000%	-	-	-
September	2020	-	0.0000%	-	-	-
October	2020	-	0.0000%	-	-	-
November	2020	-	0.0000%	-	-	-
December	2020	-	0.0000%	-	-	-
January	2021	-	0.0000%	-	-	-
February	2021	-	0.0000%	-	-	-
March	2021	-	0.0000%	-	-	-
April	2021	-	0.0000%	-	-	-
May	2021	-	0.0000%	-	-	-

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 Interest Rate	18 C.F.R. Section 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) Percent
TRANSMISSION PLANT			
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%
GENERAL PLANT			
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%
INTANGIBLE PLANT			
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 Device 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)
			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)
No.	Subaccount No.	Item Name															
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	Total	Contribution in Aid of Construction	To Be Included in the Formal Rate
			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			
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.

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

Depreciation Expense	Average Depreciation
\$0.00	0.00%