Attachment 4

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/~~24~~XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Appendix A	~~Main body~~Calculation of ~~the Formula Rate~~ Annual Transmission Revenue Requirement
Attachment 1	~~Detail of the~~ Revenue Credits
Attachment 2	Cost Support - Monthly Plant and Accumulated Depreciation ~~balances~~
Attachment 3	Cost Support ~~Detail~~
Attachment 4	~~Calculations showing the revenue requirement by Investment, including any Incentives,~~ Cost Support - Cost of Capital
Attachment 5	~~Cost of Debt should Construction Financing be Obtained~~Excess or Deficient Accumulated Deferred Income Taxes
Attachment 6a ~~and~~ - 6~~b~~d	~~Detail of the~~ Accumulated Deferred Income ~~Tax Balances~~ Taxes
Attachment 7	AnnualTrue-Up ~~calculations~~ Adjustment
Attachment 8	Depreciation Rates
Attachment 9	Workpapers - Hurley Avenue Project Investment

Our deferred tax calculation is purely on depreciation and COR, however, our working capital calculation for rate base includes assumptions for prepaids and we should discuss if we roll this assumption through deferred taxes as well. Only certain prepaids are deductible, such as insurance and property taxes, etc.

Eliminated:
1. Attachment 4 - Calculations showing revenue requirement by investment including incentives as not used.
2. Attachment 5 - Cost of debt should construction financing be obtained - not used.

Added:
1. Attachment 5 - Excess/deficient accumulated deferred income taxes - Order 864.
2. Attachnment 6c and 6d - Projected and actual accumulated deferred income

Central Hudson Gas and Electric Corporation

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

Projected Annual Transmission Revenue Requirement
For the 12 months ended 5/31/~~24~~XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Line No.			(1) Total		(2) Allocator	(3) Allocated Amount
1	GROSS REVENUE REQUIREMENT	~~(line 74)~~Line 60			12 months	$ -
	REVENUE CREDITS					
2	Total Revenue Credits	Attachment 1,~~ line~~ Line 6	-	TP	100%	-
3	Net Revenue Requirement	~~(line~~Line 1~~ minus line~~ - Line 2~~)~~				-
4	True-up Adjustment (Included Only With Projected ATRR)	Attachment 7	~~-~~0	DA	100%	-
5	NET ADJUSTED REVENUE REQUIREMENT	~~(line~~Line 3~~ plus line~~ + Line 4~~)~~				$ -

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 5/31/~~21~~XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Line No.	(1)	(2) Form No. 1 Reference	(3)	(4)		(5) Transmission
	RATE BASE:	~~Page, Line, Col.~~Attachment Reference	**Company Total**	**Allocator**		(Col 3 times Col 4)
	GROSS PLANT IN SERVICE (Note M)					
6	Production	~~(Attach~~Attachment 2, ~~line~~ Line 75~~)~~	-	NA	~~-~~	~~-~~
7	Transmission	~~(Attach~~Attachment 2, ~~line~~ Line 15~~)~~	-	TP	~~1.0000~~ 100%	-
8	Distribution	~~(Attach~~Attachment 2, ~~line~~ Line 30~~)~~	-	NA	~~-~~	~~-~~
9	General & Intangible	~~(Attach~~Attachment 2, ~~lines~~ Line 45 ~~&~~ + Line 60~~)~~	-	W/S	-	-
10	TOTAL GROSS PLANT ~~(sum lines 6-9)~~	~~(GP=1 if plant =0)~~Sum of Lines 6 through 9	-	GP=	-	-
~~11~~	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)					
~~12~~11	Production	~~(Attach~~Attachment 2, ~~line~~ Line 151~~)~~	-	NA	~~-~~	~~-~~
~~13~~12	Transmission	~~(Attach~~Attachment 2, ~~line~~ Line 91~~)~~ or Attachment 9, Line 38	-	~~NA~~DA	~~-~~	-
~~14~~13	Distribution	~~(Attach~~Attachment 2, ~~line~~ Line 106~~)~~	-	NA	~~-~~	~~-~~
~~15~~14	General & Intangible	~~(Attach~~Attachment 2, ~~lines~~ Line 121 ~~&~~ + Line 136	-	~~NA~~W/S	-	-
~~16~~15	TOTAL ~~ACCUM.~~ ACCUMULATED DEPRECIATION ~~(sum lines 12-15)~~ & AMORTIZATION	Sum of Lines 11 through 14	-			-
~~17~~	NET PLANT IN SERVICE					
~~18~~16	Production	~~(line~~Line 6- ~~line 12)~~ Line 11	-			-
~~19~~17	Transmission	~~(line~~Line 7- ~~line 13)~~ Line 12	-			-
~~20~~18	Distribution	~~(line~~Line 8- ~~line 14)~~ Line 13	-			-
~~21~~19	General & Intangible	~~(line~~Line 9- ~~line 15)~~ Line 14	-			-
~~22~~20	TOTAL NET PLANT ~~(sum lines 18-21)~~	~~(NP=1 if plant =0)~~Sum of Lines 16 through 19	-	NP=	-	-
~~23~~	ADJUSTMENTS TO RATE BASE ~~(Note A)~~					
~~24~~21	~~ADIT~~Accumulated Deferred Income Taxes (Note A)	~~(Attach~~Attachment 6a, ~~line 9)~~ Line 11	~~#DIV/0!~~ -	DA	~~1.0000~~ 100%	~~#DIV/0!~~ -
~~24b~~22	~~Tax Reform~~Excess or Deficient Accumulated Deferred Income Taxes (Note N)	~~(Attach 11a, line 8)~~Attachment 5	~~#REF!~~0	DA	100%	~~#REF!~~ -
~~25~~23	Account No. 255 (enter negative) (Note F)	~~(Attach~~Attachment 3, ~~line 153)~~ Line 1	-	NP	-	-
~~26~~	~~CWIP~~	~~(Attach 10)~~	~~-~~	~~DA~~		~~-~~
~~27~~24	Unfunded Reserves (enter negative)	~~(Attach~~Attachment 3, ~~line 170a)~~ Line 22	-	DA	~~1.0000~~ 100%	-
~~28~~	~~Unamortized Regulatory Assets~~	~~(Attach 10) (Note L)~~	~~-~~	~~DA~~	~~1.0000~~	~~-~~
~~29~~	~~Unamortized Abandoned Plant~~	~~(Attach 10) (Note K)~~	~~-~~	~~DA~~	~~1.0000~~	~~-~~
~~30~~25	TOTAL ADJUSTMENTS ~~(sum lines 24-29)~~		~~#DIV/0!~~ -			~~#DIV/0!~~ -
~~31~~26	LAND HELD FOR FUTURE USE	Attachment ~~10~~ 9, Line 11	-	~~NA~~DA	1.0000	-
~~32~~	WORKING CAPITAL (Note C)					
~~33~~27	CWC	~~calculated~~Calculated (1/8 * Line ~~45)~~ 39	~~9,045,405~~ -			~~#DIV/0!~~ -
~~34~~28	Materials & Supplies ~~(Note B)~~	~~(Attach~~Attachment 3, ~~line 189)~~ Line 55	-	~~NA~~Attachment 3	~~1.0000~~	-
~~35~~29	Prepayments ~~(Account 165 - Note C)~~	~~(Attach~~Attachment 3, ~~line 170)~~ Line 15	-	GP	-	-
~~36~~30	TOTAL WORKING CAPITAL ~~(sum lines 33-35)~~	Sum of Lines 27 through 29)	~~9,045,405~~ -			~~#DIV/0!~~ -
~~37~~31	RATE BASE ~~(sum lines 22, 30, 31, & 36)~~	Sum of Lines 20, 25, 26, & 30)	~~#DIV/0!~~ -			~~#DIV/0!~~ -

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 5/31/~~21~~XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

Line	(1)	(2)	(3)	(4)		(5)
		Form No. 1 Reference ~~Page, Line, Col.~~Attachment Reference	Company Total	Allocator		Transmission (Col 3 times Col 4)
~~38~~	O&M					
~~39~~32	Transmission	321.116.b	~~11,753,917~~ -	AGP	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~40~~33	Less Accounts 565, 561 and 561.1 to 561.8	321.99.b & 87.b to 94.b	~~2,321,480~~ -	AGP	~~#DIV/0!~~ -	~~#DIV/0!~~ -
34	Net Transmission O&M	Line 32- Line 33	-			-
~~41~~35	A&G (Note D)	323.205.b	~~62,930,800~~ -	W/S	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~42~~36	Less EPRI ~~& Reg. Comm. Exp. & Other Ad.~~ , EEI, Regualotry Expenses and Safety Expenses	~~(Note D & Attach~~Attachment 3, ~~line 171)~~ Line 37 + 38 + 40	-	W/S	~~#DIV/0!~~ -	~~#DIV/0!~~ -
37	Plus Safety Advertising	Attachment 3, Line 40	-	W/S	-	-
~~43~~38	Plus Transmission Related Reg. Comm. Exp.	~~(Note D & Attach~~Attachment 3, ~~line 172)~~ Line 38	-	AGP	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~44~~	~~PBOP expense adjustment~~	~~(Attach 3, line 243)~~	~~-~~	~~AGP~~	~~#DIV/0!~~	~~#DIV/0!~~
~~44a~~	~~Less Account 566~~	~~321.100.b~~	~~1,103,807~~	~~W/S~~	~~#DIV/0!~~	~~#DIV/0!~~
~~44b~~	~~Amortization of Regulatory Assets~~	~~(Attach 10, line 2)~~	~~-~~	~~W/S~~	~~#DIV/0!~~	~~#DIV/0!~~
~~44c~~	~~Account 566 excluding amort. of Reg Assets~~	~~(line 44a less line 44b)~~	~~1,103,807~~	~~W/S~~	~~#DIV/0!~~	~~#DIV/0!~~
~~45~~39	TOTAL O&M ~~(sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)~~	Lines 34 + 35 - 36 + 38	~~72,363,237~~ -			~~#DIV/0!~~ -
~~46~~	DEPRECIATION EXPENSE					
~~47~~40	Transmission	336.7.f ~~-~~ fn	-	~~DA~~Attachment 9	~~1.0000~~	-
~~48~~41	General and Intangible	336.1.f + 336.10.f	-	W/S	~~1.0000~~ -	-
~~49~~	~~Amortization of Abandoned Plant~~	~~(Attach 3, line 155) (Note K)~~	~~-~~	~~DA~~	~~1.0000~~	~~-~~
~~50~~42	TOTAL DEPRECIATION ~~(Sum lines 47-49)~~	Lines 40 + 41	-			-
~~51~~	TAXES OTHER THAN INCOME TAXES (Note E)					
~~52~~43	LABOR RELATED					
~~53~~44	Payroll	~~263.3~~263.~~i +263.4~~ .~~i~~l + ~~263.12~~263.~~i~~ .l + 263. .l	~~42,567,300~~ -	W/S	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~54~~45	Highway and vehicle	263. .~~i~~l (enter FN1 line #)	-	W/S	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~55~~	PLANT RELATED					
~~56~~46	Property	~~263.24~~263. .i +~~263.25~~263. .i	~~39,087,352~~ -	AEP	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~57~~47	Gross Receipts	~~263.14~~263. .i +~~263.26~~263. .i	~~(7,259)~~ -	NA	-	-
~~58~~48	Other	~~263.15~~263. .i	~~720~~ -	AEP	~~#DIV/0!~~ -	~~#DIV/0!~~ -
~~59~~49	TOTAL OTHER TAXES ~~(sum lines 53-58)~~	Sum of Lines 44 through 48	~~81,648,113~~ -			~~#DIV/0!~~ -
~~60~~	INCOME TAXES ~~—~~ (Note F)	~~(Note F)~~				
~~61~~50	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}~~}*(1-n)~~} =		~~0.2613~~ -			~~0.2613~~
~~62~~51	CIT=(T/1-T) * (1-(WCLTD/R)) =		~~#DIV/0!~~ -			~~#DIV/0!~~
~~63~~52	where WCLTD=(line ~~95~~ 83) and R= (line ~~98~~ 86)					
~~64~~53	and FIT, SIT, p, & n are as given in footnote F.					
~~65~~54	1 / (1 - T) = (T from line ~~61~~ 50)		~~1.3538~~ -			~~1.354~~
~~66~~55	~~Amortized~~ Investment Tax Credit Amortization (~~Attachment 4, line 1~~	Attachment 3, Line 1	-			
~~67~~56	Income Tax Calculation ~~= line 62 * line 71 * (1-n)~~	Line 50 * Line 59	~~#DIV/0!~~ -			~~#DIV/0!~~ -
~~68~~57	~~ITC adjustment (line 65 * line 66 * (1- n))~~ Investment Tax Credits	Line 54 * Line 55	-	NP	-	-
~~69~~58	~~Total Income Taxes~~TOTAL INCOME TAXES	~~(line 67 plus line 68)~~Line 56 + Line 57	~~#DIV/0!~~ -			~~#DIV/0!~~ -
~~70~~	RETURN					
~~71~~59	~~[~~ Rate Base ~~(line 37)~~ * Rate of Return ~~(line 98)]~~	Line 31 * Line 86	~~#DIV/0!~~ -	~~NA~~		~~#DIV/0!~~ -
~~72~~	~~Rev Requirement before Incentive Projects (sum lines 45, 50, 59, 69, 71)~~		~~#DIV/0!~~			~~#DIV/0!~~
~~73~~	~~Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)~~		~~#DIV/0!~~	~~DA~~	~~100%~~	~~#DIV/0!~~
60	TOTAL GROSS REVENUE REQUIREMENT		-			-
~~74~~	~~Total Revenue Requirement (sum lines 72 & 73)~~		~~#DIV/0!~~			~~#DIV/0!~~

Formula Rate - Non-Levelized

Rate Formula Template
Utilizing FERC Form 1 Data

For the 12 months ended 5/31/~~21~~XX

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE
SUPPORTING CALCULATIONS AND NOTES

~~75~~61	TRANSMISSION PLANT INCLUDED IN RTO RATES				
~~76~~62	Total transmission plant ~~(line 7, column 3)~~	Line 7			-
~~77~~63	Less transmission plant excluded from RTO rates (Note H)	Attachment 3, Line 41	~~(Attachment 3, line 175)~~		~~2,557,690.00~~ -
~~78~~64	Less transmission plant included in OATT Ancillary Services (Note H)	Attachment 3, Line 41	~~(Attachment 3, line 175)~~		-
~~79~~65	Transmission plant included in RTO rates ~~(line 76 less lines 77 & 7~~	Line 62 - Lines 63 & 64			~~2,557,690.00~~ -
~~80~~66	Percentage of transmission plant included in RTO Rates ~~(line 79 divided by line 76) [If line 76 equal zero, enter 1)~~	Line 65 / 62		TP=	~~1.0000~~ 100.00%
~~81~~67	~~ADJUSTED~~PROJECT AS PERCENTAGE OF TOTAL TRANSMISSION PLANT ~~INCLUDED IN RTO RATES~~				
~~82~~68	~~Total transmission~~Transmission plant ~~(line 15, column 3)~~ include	Line 65			-
69	Plus CIAC ~~Reveived~~ Received (O&M, A&G and Taxes other than income would be on full amount)	Attachment 9, Line 24			~~17,621,749.00~~ -
~~83~~70	Total Adjusted Transmission Plant	Line 68 + Line 69			~~17,621,749.00~~ -
71	~~Transmission~~Total transmission plant ~~included in RTO rates (line~~	Line 7			-
~~84~~72	Project as percentage of transmission plant	Line 70 / 71		AGP=	~~#DIV/0!~~ -
~~81~~	~~ADJUSTED~~PROJECT AS PERCENTAGE OF TOTAL PLANT ~~INCLUDED IN RTO RATES~~				
~~82~~73	~~Total transmission~~Transmission plant ~~(line 22, column 3)~~ include	Line 65			-
74	Plus CIAC Reveived (O&M, A&G and Taxes other than income woul	Line 69			~~17,621,749.00~~ -
~~83~~75	Total Adjusted Transmission Plant	Line 73 + Line 74			~~17,621,749.00~~ -
76	Total Gross Plant	Line 10			-
~~84~~77	Project as percentage of total plant	Line 75 / 76		AEP=	~~#DIV/0!~~ -

~~=~~ ~~WS~~

		Form 1 Reference	$	AGP	Allocation		W&S Allocator ($ / Allocation)		
~~85~~	WAGES & SALARY ALLOCATOR (W~~&~~/S) ~~(Note I)~~								
~~86~~								~~Weighted~~	
~~87~~78	Production	354.20.b	~~2,692,974.00~~ -	~~0.00~~	~~-~~				
~~88~~79	Transmission	354.21.b	~~3,389,676.00~~ -	~~#DIV/0!~~ -	~~#DIV/0!~~ -			~~#DIV/0!~~	~~=WCLTD~~
~~89~~80	Distribution	354.23.b	~~25,895,435.00~~ -	~~0.00~~	~~-~~				
~~90~~81	Other	354.24,25,26.b	~~31,336,359.00~~ -	~~0.00~~	~~-~~				
~~91~~82	Total ~~(sum lines 87-90) [TP equals 1 if there are no wages & salar~~	Sum of Lines 78 through 81	~~63,314,444.00~~ -		~~#DIV/0!~~ -	=	~~#DIV/0!~~ -	~~#DIV/0!~~	
							W/S		
								~~#DIV/0!~~	~~=R~~

			$	%	Cost Rate	~~Cost~~	Weighted		~~(c)~~
~~92~~	RETURN (R) (Note J)								
~~93~~									
~~94~~									
~~95~~83	Long Term Debt	~~(Attach 3~~Attachment 4, ~~lines 249 & 270 or Attach 5) (Note G)~~ Line 6	-	~~#DIV/0!~~0.00%	0.00%	~~#DIV/0!~~	-	=WCLTD	~~Total~~
~~96~~84	Preferred Stock	(Attachment ~~3~~ 4, ~~lines 251 & 273)~~ Line 7	~~100.00~~ -	~~-~~0.00%	-	~~-~~	-		~~2,557,690~~
~~97~~85	Common Stock	(Attachment ~~3~~ 4, ~~line 257)~~ Line 12	~~(100.00)~~ -	~~#DIV/0!~~0.00%	9.40%	~~9.40%~~	-		~~-~~
~~98~~	~~Total (sum lines 95-97)~~			~~-~~					~~2,557,690~~
	~~Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments~~				~~(a)~~		~~(b)~~		~~#DIV/0!~~
86	Total	~~Source~~Sum of ~~Total Column~~ Lines 83 through 85	-	0.00%	~~Non-incentive Investments from Attachment 4 (Note N)~~		~~Incentive Investments from Attachment 4 (Note N)~~ -	=R	~~-~~
~~99~~	~~Net Transmission Plant in Service~~	~~(Line 19 and Transmission CIACs)~~					~~#DIV/0!~~		~~#DIV/0!~~
~~100~~	~~CWIP in Rate Base~~	~~(Line 26)~~							
~~101~~	~~Unamortized Abandoned Plant~~	~~(Line 29)~~							
~~102~~	~~Regulatory Assets~~	~~(Line 28)~~							
~~103~~	~~Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments~~				~~-~~		~~-~~		
~~104~~	~~Return and Taxes~~	~~(Lines 69 & 71)~~							

~~105~~	~~Total Revenue Credits~~	
~~106~~	~~Base Carrying Charge (used in Attach 4, Line 65)~~	~~(Line 100 - Line 101)/ Line 99~~

For the 12 months ended 5/31/~~21~~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	~~Identified in Form 1 as being only transmission related.~~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	~~Line 42 removes~~A&G excludes EPRI Annual Membership Dues listed in Form 1 at 353~~_.f (enter FN1 line #)~~, all Regulatory Commission Expenses itemized in Form 1 at page 351.h. ~~any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h~~ ~~Line 42 removes~~and all advertising expenses included in Account 930.1, except safety, education or out-reach related advertising. ~~Line 42 removes all EEI and EPRI research, development and demonstration expenses and NY Transco will not participate in EEI or EPRI.~~ ~~Line 43 reflects~~A&G includes all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h. ~~Line 38 or Line 41 and thus Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.~~
E	Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are ~~excluded~~ not included here. Gross receipts taxes are not included in the transmission revenue requirement in the ~~Rate~~ 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. ~~rate base.~~ ~~multiplied by (1/1-T).~~

				~~0.7250~~
Inputs Required:	FIT =	~~0.21~~ 0.0%		~~0.2750~~
	SIT=	~~0.0650~~ 0.0%	(State Income Tax Rate or Composite SIT from Attach 3)	
	p =	-	(percent of federal income tax deductible for state purposes)	
	~~n=~~	~~-~~	~~(not for profit entity ownership percentage)~~	

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~~	~~The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 once project financing is obtained. Prior to obtaining project financing, an interest rate of 3.85% from Table 4 of Attachment 5 will be used and will not be trued up. Attachment 5 contains an estimate of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.~~ ~~After the completion of construction, the cost of debt will be calculated pursuant to Attachment 3~~
G	~~step up facilities, which are deemed to included in OATT ancillary services.~~ For ~~these purposes, generation step-up~~ future use.
H	~~facilities are those facilities at a generator substation on which there is no through flow when~~All transmission gross operating property except that related to the ~~generator is shut down~~ Hurley Avenu
I	~~Enter dollar amounts~~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. Lines 93 will be capped at~~ 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	~~Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant~~For future use. ~~Company must submit a Section 205 filing to recover the cost of abandoned plant. Any such filing to recover the cost of an abandoned plant item shall be made no later than 180 days after the date that Company formally declares such plant item abandoned.~~
L	~~Unamortized Regulatory Assets, consisting of all expenses incurred but not included in CWIP prior to the date the rate is charged to customers, is included at line 28~~For future use. ~~Carrying costs equal to the weighted cost of capital on the balance of the regulatory asset will accrue until the rate is charged to customers~~
M	Balances ~~Include~~ exclude Asset Retirement Costs
~~N~~	~~Non-incentive investments are investments without ROE incentives and incentive investments are investments with ROE incentives~~
~~O~~N	~~This amount was determined in accordance with a limited one-time waiver granted by the FERC and reflects the difference between the projected 2018 Net Adjusted Revenue Requirement being collected for Rate Year 2018 and the amount that would have been collected using a FIT rate of 21% (see FERC Waiver Granted in Docket No. ER18-1817-000). When preparing the Annual Projection for rate year 2020 the amount for the True-up Adjustment related to rate year 2018~~Attachment 5 will be ~~based on a revenue requirement billed for 2018 of $33,071,772 ($36,220,086, which reflects the Net Adjustment Revenue Requirement calculated as part of the Annual Projection submitted~~ used in ~~September 2017, less $3,148,314, which reflects~~ the ~~2018 refund calculated and applied one year early (2019) as part of the approved waiver request) on "Tab 7 - True-up"~~ event there is a future change to federal or state income tax rates.

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

Line	Description	Reference	Amount
	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.					
~~1~~6	Account 456	TOTAL	NY-ISO	Other 1	Other 2
~~1a~~7	Transmission Service			-	-
~~...~~		~~-~~	~~-~~	~~-~~	~~-~~
~~1x~~8	Trans. Fac. Charge	-	-	-	-
~~2~~9	Trans Studies	-	-	-	-
10	Other	-	-	-	-
11					
~~3~~12	Total	-	-	-	-
~~4~~13	Less:				
~~5~~14	Revenue for Demands in Divisor	-	-	-	-
~~6~~15	**Sub Total Revenue Credit**	-	-	-	-
~~7~~16	Prior Period Adjustments	-	-	-	-
~~8~~17	Total	-	-	-	-

9	Account 454	$
~~9a~~10	Joint pole attachments - telephone	-
~~9b~~11	Joint pole attachments - cable	-
~~9c~~12	Underground rentals	-
~~9d~~13	Transmission tower wireless rentals	-
~~9e~~14	Misc non-transmission rentals	-
~~9f~~15		-
~~9g~~16		-
~~...~~17		
~~9x~~18		-
~~10~~19	Total	-

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

Plant in Service Worksheet

					Less: Asset Retirement Obligations	Adjusted Balance
1	**Calculation of Transmission Plant In Service**	Source	Year	Balance		
2	~~March~~May	company records	2018	-	-	-
3	~~April~~June	~~company records~~p204-207, l. 58	2018	-	-	-
4	~~May~~July	company records	2018	-	-	-
5	~~June~~ August	company records	2018	-	-	-
6	~~July~~September	~~company records~~p204-207, l. 58	2018	-	-	-
7	~~August~~October	company records	2018	-	-	-
8	~~September~~November	company records	2018	-	-	-
9	~~October~~ December	~~company records~~p204-207, l. 58	2018	-	-	-
10	~~November~~January	company records	~~2018~~2019	-	-	-
11	~~December~~February	~~p207.58.g~~company records	~~2018~~2019	-	-	-
12	~~January~~March	~~company records~~p204-207, l. 58	2019	-	-	-
13	~~February~~April	company records	2019	-	-	-
14	~~March~~May	company records	2019	-	-	-
15	**Transmission Plant In Service**	~~(sum lines~~Average of Lines 2-14~~) /13~~		-	-	-
16	**Calculation of Distribution Plant In Service**	Source				
17	~~March~~May	company records	2018	-	-	-
18	~~April~~June	~~company records~~p204-207, l. 75	2018	-	-	-
19	~~May~~July	company records	2018	-	-	-
20	~~June~~ August	company records	2018	-	-	-
21	~~July~~September	~~company records~~p204-207, l. 75	2018	-	-	-
22	~~August~~October	company records	2018	-	-	-
23	~~September~~November	company records	2018	-	-	-
24	~~October~~ December	~~company records~~p204-207, l. 75	2018	-	-	-
25	~~November~~January	company records	~~2018~~2019	-	-	-
26	~~December~~February	~~p207.75.g~~company records	~~2018~~2019	-	-	-

27	~~January~~March	~~company records~~p204-207, l. 75	2019	-	-	-
28	~~February~~April	company records	2019	-	-	-
29	~~March~~May	company records	2019	-	-	-
30	**Distribution Plant In Service**	~~(sum lines~~Average of Lines 17-29~~) /13~~		-	-	-

31	**Calculation of Intangible Plant In Service**	Source				
32	~~March~~May	company records	2018	-	-	-
33	~~April~~June	~~company records~~p204-207, l. 5	2018	-	-	-
34	~~May~~July	company records	2018	-	-	-
35	~~June~~ August	company records	2018	-	-	-
36	~~July~~September	~~company records~~p204-207, l. 5	2018	-	-	-
37	~~August~~October	company records	2018	-	-	-
38	~~September~~November	company records	2018	-	-	-
39	~~October~~ December	~~company records~~p204-207, l. 5	2018	-	-	-
40	~~November~~January	company records	~~2018~~2019	-	-	-
41	~~December~~February	~~p205.5.g~~company records	~~2018~~2019	-	-	-
42	~~January~~March	~~company records~~p204-207, l. 5	2019	-	-	-
43	~~February~~April	company records	2019	-	-	-
44	~~March~~May	company records	2019	-	-	-
45	**Intangible Plant In Service**	~~(sum lines~~Average of Lines 32-44~~) /13~~		-	-	-
46	**Calculation of General Plant In Service**	Source				
47	~~March~~May	company records	2018	-	-	-
48	~~April~~June	~~company records~~p204-207, l. 99	2018	-	-	-
49	~~May~~July	company records	2018	-	-	-
50	~~June~~ August	company records	2018	-	-	-
51	~~July~~September	~~company records~~p204-207, l. 99	2018	-	-	-
52	~~August~~October	company records	2018	-	-	-
53	~~September~~November	company records	2018	-	-	-
54	~~October~~ December	~~company records~~p204-207, l. 99	2018	-	-	-
55	~~November~~January	company records	~~2018~~2019	-	-	-
56	~~December~~February	~~p207.99.g~~company records	~~2018~~2019	-	-	-
57	~~January~~March	~~company records~~p204-207, l. 99	2019	-	-	-
58	~~February~~April	company records	2019	-	-	-
59	~~March~~May	company records	2019	-	-	-
60	**General Plant In Service**	~~(sum lines~~Average of Lines 47-59~~) /13~~		-	-	-

61	**Calculation of Production Plant In Service**	Source				
62	~~March~~May	company records	2018	-	-	-
63	~~April~~June	~~company records~~p204-207, l. 46	2018	-	-	-
64	~~May~~July	company records	2018	-	-	-
65	~~June~~ August	company records	2018	-	-	-
66	~~July~~September	~~company records~~p204-207, l. 46	2018	-	-	-
67	~~August~~October	company records	2018	-	-	-
68	~~September~~November	company records	2018	-	-	-
69	~~October~~ December	~~company records~~p204-207, l. 46	2018	-	-	-
70	~~November~~January	company records	~~2018~~2019	-	-	-
71	~~December~~February	~~p205.46.g~~company records	~~2018~~2019	-	-	-
72	~~January~~March	~~company records~~p204-207, l. 46	2019	-	-	-
73	~~February~~April	company records	2019	-	-	-
74	~~March~~May	company records	2019	-	-	-
75	**Production Plant In Service**	~~(sum lines~~Average of Lines 62-74~~) /13~~		-	-	-
76	**Total Plant In Service**	~~(sum lines~~Sum Lines 15, 30, 45, 60, & 75)		-	-	-

Accumulated Depreciation Worksheet

~~Appendix A Line #s, Descriptions, Notes, Form 1 Page #s and Instructions~~

77	**Calculation of Transmission Accumulated Depreciation**	Source	Year	Balance	Less: Asset Retirement Obligations	Adjusted Balance
78	~~March~~May	company records	2018	-	-	-
79	~~April~~June	~~company records~~p219.25c	2018	-	-	-
80	~~May~~July	company records	2018	-	-	-
81	~~June~~ August	company records	2018	-	-	-
82	~~July~~September	~~company records~~p219.25c	2018	-	-	-
83	~~August~~October	company records	2018	-	-	-
84	~~September~~November	company records	2018	-	-	-
85	~~October~~ December	~~company records~~p219.25c	2018	-	-	-
86	~~November~~January	company records	~~2018~~2019	-	-	-
87	~~December~~February	~~p219.25.b~~company records	~~2018~~2019	-	-	-

88	~~January~~March	~~company records~~p219.25c	2019	-	-	-
89	~~February~~April	company records	2019	-	-	-
90	~~March~~May	company records	2019	-	-	-
91	**Transmission Accumulated Depreciation**	~~(sum lines~~Average of Lines 78-90~~) /13~~		-	-	-

92	**Calculation of Distribution Accumulated Depreciation**	Source				
93	~~March~~May	company records	2018	-	-	-
94	~~April~~June	company records	2018	-	-	-
95	~~May~~July	company records	2018	-	-	-
96	~~June~~ August	company records	2018	-	-	-
97	~~July~~September	company records	2018	-	-	-
98	~~August~~October	company records	2018	-	-	-
99	~~September~~November	company records	2018	-	-	-
100	~~October~~ December	company records	2018	-	-	-
101	~~November~~January	company records	~~2018~~2019	-	-	-
102	~~December~~February	p219.25.b	~~2018~~2019	-	-	-
103	~~January~~March	company records	2019	-	-	-
104	~~February~~April	company records	2019	-	-	-
105	~~March~~May	company records	2019	-	-	-
106	**Distribution Accumulated Depreciation**	~~(sum lines~~Average of Lines 93-105~~) /13~~		-	-	-
107	**Calculation of Intangible Accumulated Amortization**	Source				
108	~~March~~May	company records	2018	-	-	-
109	~~April~~June	company records	2018	-	-	-
110	~~May~~July	company records	2018	-	-	-
111	~~June~~ August	company records	2018	-	-	-
112	~~July~~September	company records	2018	-	-	-
113	~~August~~October	company records	2018	-	-	-
114	~~September~~November	company records	2018	-	-	-
115	~~October~~ December	company records	2018	-	-	-
116	~~November~~January	company records	~~2018~~2019	-	-	-
117	~~December~~February	p200.21.c	~~2018~~2019	-	-	-
118	~~January~~March	company records	2019	-	-	-
119	~~February~~April	company records	2019	-	-	-
120	~~March~~May	company records	2019	-	-	-
121	**Accumulated Intangible Amortization**	~~(sum lines~~Average of Lines 108-120~~) /13~~		-	-	-

		Source				
122	**Calculation of General Accumulated Depreciation**	Source				
123	~~March~~May	company records	2018	-	-	-
124	~~April~~June	company records	2018	-	-	-
125	~~May~~July	company records	2018	-	-	-
126	~~June~~ August	company records	2018	-	-	-
127	~~July~~September	company records	2018	-	-	-
128	~~August~~October	company records	2018	-	-	-
129	~~September~~November	company records	2018	-	-	-
130	~~October~~ December	company records	2018	-	-	-
131	~~November~~January	company records	~~2018~~2019	-	-	-
132	~~December~~February	p219.28.b	~~2018~~2019	-	-	-
133	~~January~~March	company records	2019	-	-	-
134	~~February~~April	company records	2019	-	-	-
135	~~March~~May	company records	2019	-	-	-
136	**Accumulated General Depreciation**	~~(sum lines~~Average of Lines 123-135~~) /13~~		-	-	-
137	**Calculation of Production Accumulated Depreciation**	Source				
138	~~March~~May	company records	2018	-	-	-
139	~~April~~June	company records	2018	-	-	-
140	~~May~~July	company records	2018	-	-	-
141	~~June~~ August	company records	2018	-	-	-
142	~~July~~September	company records	2018	-	-	-
143	~~August~~October	company records	2018	-	-	-
144	~~September~~November	company records	2018	-	-	-
145	~~October~~ December	company records	2018	-	-	-
146	~~November~~January	company records	~~2018~~2019	-	-	-
147	~~December~~February	p219.20 thru 219.24.b	~~2018~~2019	-	-	-
148	~~January~~March	company records	2019	-	-	-
149	~~February~~April	company records	2019	-	-	-
150	~~March~~May	company records	2019	-	-	-
151	**Production Accumulated Depreciation**	~~(sum lines~~Average of Lines 138-150~~) /13~~		-	-	-
152	**Total Accumulated Depreciation and Amortization**	~~(sum lines~~Sum of Lines 91, 106, 121, 136, & 151)		-	-	-

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

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

Investment Tax Credits and Prepayments

							~~Details~~
~~Numbering continues from Attachment 2~~Investment Tax Credit			Beginning of Year	End of Year	Average Balance	Annual Amortization	
~~153~~1	Account No. 255 (enter negative)	267.8.h	-	-	-	-	
~~154~~	~~Unamortized Abandoned Plant~~ ~~(recovery of abandoned plant requires a FERC order approving the amount and recovery period)~~	~~Attachment 10, line 2, col. (v)~~			~~-~~	~~Amortization Expense~~	
~~155~~	~~Amortization of Abandoned Plant~~	~~Attachment 10, line 2, col. (h)~~				~~-~~	
~~156~~Prepayments (Account 165)	~~Prepayments (Account 165)~~						
	(Prepayments exclude Prepaid Pension Assets)		Year	Balance			
~~157~~	~~March~~	~~111.57.c~~	~~2018~~				
~~158~~	~~April~~	~~company records~~	~~2018~~				
~~159~~2	May	company records	2018	-			
~~160~~3	June	111.57.c	2018	-			
~~161~~4	July	company records	2018	-			
~~162~~5	August	company records	2018	-			
~~163~~6	September	111.57.c	2018	-			
~~164~~7	October	company records	2018	-			
~~165~~8	November	company records	2018	-			
~~166~~9	December	111.57.c	2018	-			
~~167~~10	January	company records	2019	-			
~~168~~11	February	company records	2019	-			
~~169~~12	March	111.57.c	2019	-			
13	April	company records	2019	-			
14	May	company records	2019	-			
~~170~~15	**Prepayments**	~~(sum lines 157-169) /13~~Average of Lines 2-14		-			

Reserves

~~470a~~	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Electric only	13 Month Average Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if O if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated~~, col.~~: Col. ~~c x col.~~ (d ~~x col~~) * Col. (e ~~x col~~) * Col. (f ~~x col~~) * Col. (g)
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

				~~EPRI & EEI Costs to be Excluded~~Amount			~~Details~~
	Allocated General & Common Expenses						
~~171~~37		EPRI and EEI Dues to be excluded from the formula rate	EPRI Dues p353. .f (enter FN1 line #)	-	EEI Dues p353._.f (enter FN1 line #)	-	

Regulatory Expense Related to Transmission Cost Support

				Form 1 Amount	Transmission Related	Other	Details*
	Directly Assigned A&G						
~~172~~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	~~1~~100%	0%	0%	
~~173~~39		SIT=State Income Tax Rate or Composite	~~6.50~~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						
~~174~~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				
~~175~~41		Excluded Transmission Facilities	~~2,557,690~~ -	-	All other Transmission Assets besides the Hurley ~~Ave Smart Wires~~ Project are not included in the Hurley Project formula rate.
					~~Add more lines if necessary~~

~~Materials & Supplies~~

Note: ~~for the projection, the prior year's actual balances will be used~~

Line	Month	Form No.1 page	~~Stores Expense Undistributed p227.16~~ Year	~~Transmission Materials & Supplies~~ Stores Expense Undistributed p~~227.8~~227.16	Construction Materials & Supplies p227.5	Total	Gross Plant Allocator	Allocated Amount	Transmission Materials & Supplies p227.8	Transmission Plant Allocator	Allocated Amount
~~176~~	~~March~~	~~Company Records~~		~~-~~		~~-~~					
~~177~~	~~April~~	~~Company Records~~		~~-~~		~~-~~					
~~178~~42	May	Company Records	2018	-	-	-			-		
~~179~~43	June	Company Records	2018	-	-	-			-		
~~180~~44	July	Company Records	2018	-	-	-			-		
~~181~~45	August	Company Records	2018	-	-	-			-		
~~182~~46	September	Company Records	2018	-	-	-			-		
~~183~~47	October	Company Records	2018	-	-	-			-		
~~184~~48	November	Company Records	2018	-	-	-			-		
~~185~~49	December	~~Column c~~FF1 p. 227	2018	-	-	-			-		
~~186~~50	January	Company Records	2019	-	-	-			-		
~~187~~51	February	Company Records	2019	-	-	-			-		
~~188~~52	March	Company Records	2019	-	-	-			-		
~~189~~	~~Average~~					~~-~~					

~~PBOPs~~

				~~Details~~
~~189~~	~~Calculation of PBOP Expenses~~			
~~190~~	~~ConEd~~			
~~191~~	~~Total PBOP expenses~~			
~~192~~	~~Labor dollars~~			
~~193~~	~~Cost per labor dollar~~			
~~194~~	~~labor (labor not capitalized) current year~~		~~Company Records~~	
~~195~~	~~PBOP Expense for current year~~			
~~196~~	~~PBOP Expense in Account 926 for current year~~		~~Company Records~~	
~~197~~	~~PBOP Adjustment for Appendix A, Line 44~~	~~-~~		
~~198~~	~~Lines 191-193 cannot change absent approval or acceptance by FERC in a separate proceeding.~~			
~~198~~	~~NiMo~~			
~~199~~	~~Total PBOP expenses~~			
~~200~~	~~Labor dollars~~			
~~201~~	~~Cost per labor dollar~~			
~~202~~	~~labor (labor not capitalized) current year~~		~~Company Records~~	
~~203~~	~~PBOP Expense for current year~~			
~~204~~	~~PBOP Expense in Account 926 for current year~~		~~Company Records~~	
~~205~~	~~PBOP Adjustment for Appendix A, Line 44~~	~~-~~		
~~206~~	~~Lines 199-201 cannot change absent approval or acceptance by FERC in a separate proceeding.~~			
~~207~~	~~NYSEG~~			
~~208~~	~~Total PBOP expenses~~			
~~209~~	~~Labor dollars~~			
~~210~~	~~Cost per labor dollar~~			
~~211~~	~~labor (labor not capitalized) current year~~		~~Company Records~~	
~~212~~	~~PBOP Expense for current year~~			
~~213~~	~~PBOP Expense in Account 926 for current year~~		~~Company Records~~	
~~214~~	~~PBOP Adjustment for Appendix A, Line 44~~	~~-~~		
~~215~~	~~Lines 208-210 cannot change absent approval or acceptance by FERC in a separate proceeding.~~			

~~216~~	~~RGE~~										
~~217~~	~~Total PBOP expenses~~										
~~218~~	~~Labor dollars~~										
~~219~~	~~Cost per labor dollar~~										
~~220~~	~~labor (labor not capitalized) current year~~		~~Company Records~~								
~~221~~	~~PBOP Expense for current year~~										
~~222~~	~~PBOP Expense in Account 926 for current year~~		~~Company Records~~								
~~223~~	~~PBOP Adjustment for Appendix A, Line 44~~	-									
~~224~~	~~Lines 217-219 cannot change absent approval or acceptance by FERC in a separate proceeding.~~										
~~225~~	~~CHG&E~~										
~~226~~	~~Total PBOP expenses~~										
~~227~~	~~Labor dollars~~										
~~228~~	~~Cost per labor dollar~~										
~~229~~53	~~labor (labor not capitalized) current year~~April	Company Records	~~Company Records~~2019	-	-	-			-		
~~230~~	~~PBOP Expense for current year~~										
~~231~~54	~~PBOP Expense in Account 926 for current year~~May	Company Records	~~Company Records~~2019	-	-	-			-		
~~232~~	~~PBOP Adjustment for Appendix A, Line 44~~	-									
~~233~~	~~Lines 226-228 cannot change absent approval or acceptance by FERC in a separate proceeding.~~										
~~234~~55	~~HURLEY AVENUE PROJECT – SYSTEM DISTRIBUTION UPGRADE~~Average					-	-	-	-	100.00%	-
~~235~~	~~Total PBOP expenses~~										
~~236~~	~~Labor dollars~~										
~~237~~	~~Cost per labor dollar~~										
~~238~~	~~labor (labor not capitalized) current year~~		~~Company Records~~								
~~239~~	~~PBOP Expense for current year~~										
~~240~~	~~PBOP Expense in Account 926 for current year~~		~~Company Records~~								
~~241~~	~~PBOP Adjustment for Appendix A, Line 44~~										
~~242~~	~~Lines 235-237 cannot change absent approval or acceptance by FERC in a separate proceeding.~~										
~~243~~	~~PBOP expense adjustment~~	~~(sum lines 197, 214, 205, 223, 232, & 241)~~									

Attachment 4 - Cost Support ~~Attachment 3 - Cost Support~~

~~COST OF CAPITAL~~HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE ~~HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE~~

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	May ~~March~~2018	June ~~April~~	July ~~May~~	August ~~June~~	September ~~July~~	October ~~August~~	November ~~September~~	December ~~October~~	January ~~November~~2019	February ~~December~~	March ~~January~~	April ~~February~~	May ~~March~~	13 Month Avg.
			~~Col. (c)~~company records	~~company records~~FF1	company records	~~Col. (c)~~company records	~~company records~~FF1	company records	~~Col. (c)~~company records	~~company records~~FF1	company records	~~Col. (c)~~company records	~~company records~~FF1	company records	~~Col. (c)~~company records	~~Col. (n)~~
~~244~~1	Long Term Debt:															
~~245~~2	Acct 221 Bonds	112.18.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~246~~3	Acct 223 Advances from Assoc. Companies	112.20.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~247~~4	Acct 224 Other Long Term Debt	112.21.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~248~~5	Less Acct 222 Reacquired Debt	112.19 c, d enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~249~~6	Total Long Term Debt	Sum Lines ~~244~~ 2 - ~~248~~ 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~250~~																
~~251~~7	Preferred Stock	112.3.c,d	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -
~~252~~																
~~253~~8	Common Equity- Per Books	112.16.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~254~~9	Less Acct 204 Preferred Stock	112.3.c,d	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -	~~100~~ -
~~255~~10	Less Acct 219 Accum Other Compre. Income	112.15.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~256~~11	Less Acct 216.1 Unappropriated Undistributed Subsidiary Earnings	112.12.c,d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~257~~12	Adjusted Common Equity	~~Ln 253~~Lines 8 - ~~254~~ 9 - ~~255~~ 10 - ~~256~~ 11	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -	~~(100)~~ -
~~258~~																
~~259~~13	Total ~~(Line 249 plus Line 251 plus Line 257)~~ Capitalization	Lines 6 + 7 + 12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~260~~																
~~261~~	Cost of Debt															
~~262~~14	Acct 427 Interest on Long Term Debt	117.62.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~263~~15	Acct 428 Amortization of Debt Discount and Expense	117.63.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~264~~16	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~265~~17	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (~~2~~Note 1)	117.67.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~266~~18	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~267~~19	Less: Acct 429.1 Amort of Gain on Reacquired Debt	117.66.c enter negative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~268~~20	Total Interest Expense	Sum Lines ~~262~~ 14 - ~~267~~ 19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~269~~																
~~270~~21	Average Cost of ~~Debt (Line 268 / Line 249)~~ Long-term DebtDebt	Line 20 / Line 6														~~#DIV/0!~~0.00%
~~271~~																
~~272~~	Cost of Preferred Stock															
~~273~~22	Preferred Stock Dividends	118.29.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
~~274~~																
~~275~~23	Average Cost of Preferred Stock ~~(Line 273 / Line 251)~~	Line 22 / Line 7	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~ 0.00%

Note ~~2~~ 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.

Line	(a) Description	(b) ADIT Balances Prior to Remeasurement	(c) ADIT Balances After Remeasurement (Note C)	(d) Deficient or Excess Accumulated Deferred Taxes at December 31,	(e) Adjustments After Remeasurement	(f) Adjusted Deficient or Excess Accumulated Deferred Taxes	(g) Schedule 19 Projects Allocation Factors (Note B)	(h) Allocated to Schedule 19 Projects	(i) Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	(j) Amortization Year	(k) Balance at December 31	(l) Amortization Year	(m) Balance at December 31	(n)
			Column (b) * Line 43	Column (b) - Column (c)		Column (d) + Column (e)		Column (f) * Column (g)			Column (h) - Column (j)		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	
18	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	
19	Gross Up			0		0		0			0		0	
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			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	
36	Subtotal Before Being Grossed up for Income Taxes			0		0		0		0	0	0	0	
37	Gross Up			0		0		0			0		0	
38	Total Excess Accumulated Deferred 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

Line		
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	
		Nonprorated Items					
1		ADIT-282	-	-	-		From Acct. 282 total, below
2		ADIT-283	-	-	-		From Acct. 283 total, below
3		ADIT-190	-	-	-		From Acct. 190 total, below
4		Subtotal	-	-	-		
5		Wages & Salary Allocator			~~#DIV/0!~~ -		Appendix A
6		~~NP~~Gross Plant Allocator		-			Appendix A
7		Beginning of Year	-	-	~~#DIV/0!~~ -	~~#DIV/0!~~ -	
8		End of ~~year from Attachment 6b, line 7~~ Year	-	-	~~#DIV/0!~~ -	~~#DIV/0!~~ -	Attachment 6b, line
9		Average	-	-	-	-	
10		Prorated ADIT					Attachment 6c, line 14 or Attachment 6d, line 13
~~9~~11		~~Average of Beginning of Year and End of Year ((7 +8)/2)~~Total ADIT	~~-~~	~~-~~	~~#DIV/0!~~	~~#DIV/0!~~ -	Enter as negative Appendix A, line ~~24~~ 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~~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
~~10~~	ADIT-190	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
~~11a~~12	Cost of Removal	-		-			Related to Hurley Substation Project
~~11b~~13		-		-			
~~11c~~14		-					
~~11d~~15		-					
~~11e~~16		-					
17							
18							
19							
20							
21							
~~12~~22	Subtotal - p234	-	-	-	-	-	
~~13~~23	Less FASB 109 Above if not separately removed	-					
~~14~~24	Less FASB 106 Above if not separately removed	-		-			
~~15~~25	Total	-	-	-	-	-	

Instructions for Account 190:

~~16~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C
~~17~~ 2. ADIT items related only to Transmission are directly assigned to Column D
~~18~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E
~~19~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F
~~20~~ 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	Transmission	Plant	Labor	
~~21~~	ADIT- 282		Related	Related	Related	Related	Justification
~~22a~~26	MACRS for plant additions	-		-			Timing difference related to depreciation ~~for TOTS Projects placed in service~~ on Hurley Avenue Substation Project.
~~22b~~27							
~~22c~~28							
~~...~~29							
~~...~~30							
~~...~~31							
~~...~~32							
~~...~~33							
~~...~~34							
~~23~~35	Subtotal - p275	-	-	-	-	-	
~~24~~36	Less FASB 109 Above if not separately removed	-					
~~25~~37	Less FASB 106 Above if not separately removed	-		-			
~~26~~38	Total	-	-	-	-	-	

Instructions for Account 282:

~~27~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

~~28~~ 2. ADIT items related only to Transmission are directly assigned to Column D

~~29~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E

~~30~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F

~~31~~ 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	
~~32~~	ADIT- 283						
~~33a~~39	~~COR~~	-		-			~~Cost of removal~~
~~33b~~40		-					
~~33c~~41		-					
~~33d~~42		-					
~~33e~~43		-					
~~...~~44							
~~...~~45							
~~...~~46							
~~...~~47							
~~...~~48							
~~34~~49	Subtotal - p277	-	-	-	-	-	
~~35~~50	Less FASB 109 Above if not separately removed	-		-			
~~36~~51	Less FASB 106 Above if not separately removed						
~~37~~52	Total	-	-	-	-	-	

Instructions for Account 283:

~~38~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

~~39~~ 2. ADIT items related only to Transmission are directly assigned to Column D

~~40~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E

~~41~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F

~~42~~ 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

	~~Line~~		Transmission Related	Plant Related	Labor Related	Total	
		Nonprorated Items					
1	~~1~~	ADIT-282	-	-	-		From Acct. 282 total, below
2	~~2~~	ADIT-283	-	-	-		From Acct. 283 total, below
3	~~3~~	ADIT-190	-	-	-		From Acct. 190 total, below
4	~~4~~	Subtotal	-	-	-		
5	~~5~~	Wages & Salary Allocator			~~#DIV/0!~~ -		Appendix A
6	~~6~~	~~NP~~Gross Plant		-			Appendix A
7	~~7~~	End of Year ADIT	-	-	~~#DIV/0!~~ -	~~#DIV/0!~~ -	

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
~~8~~	ADIT-190	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
~~9a~~8	Cost of Removal	-					Related to Hurley Avenue Substation Project.
9~~b~~		-					
~~9c~~10		-					
~~9d~~11		-					
~~9e~~12		-					
~~....~~13							
~~....~~14							
~~....~~15							
~~....~~16							
~~....~~17							
~~10~~18	Subtotal - p234	-	-	-	-	-	
~~11~~19	Less FASB 109 Above if not separately removed	-					
~~12~~20	Less FASB 106 Above if not separately removed	-		-			
~~13~~21	Total	-	-	-	-	-	

Instructions for Account 190:

~~14~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

~~15~~ 2. ADIT items related only to Transmission are directly assigned to Column D

~~16~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E

~~17~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F

~~18~~ 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
~~19~~	ADIT- 282						
~~20a~~22	MACRS for plant additions						Timing difference related to depreciation~~.~~ on Hurley Avenue Substation Project.
~~20b~~23							
~~20c~~24							
~~...~~25							
~~...~~26							
~~...~~27							
~~...~~28							
~~...~~29							
~~...~~30							
~~21~~31	Subtotal - p275	-	-	-	-	-	
~~22~~32	Less FASB 109 Above if not separately removed	-					
~~23~~33	Less FASB 106 Above if not separately removed	-		-			
~~24~~34	Total	-	-	-	-	-	

Instructions for Account 282:

~~25~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

~~26~~ 2. ADIT items related only to Transmission are directly assigned to Column D

~~27~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E

~~28~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F

~~29~~ 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
~~30~~	ADIT- 283	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
~~31a~~35	~~COR~~						~~Cost of removal~~
~~31b~~36							
~~31c~~37							
~~31d~~38							
~~31e~~39							
~~…~~40							
~~…~~41							
~~…~~42							
~~…~~43							
~~…~~44							
~~32~~45	Subtotal - p277	-	-	-	-	-	
~~33~~46	Less FASB 109 Above if not separately removed	-		-			
~~34~~47	Less FASB 106 Above if not separately removed	-		-			
~~35~~48	Total	-	-	-	-	-	

Instructions for Account 283:

~~36~~ 1. ADIT items related only to Non-Electric Operations (e.g., Gas, Water, Sewer) or Production are directly assigned to Column C

~~37~~ 2. ADIT items related only to Transmission are directly assigned to Column D

~~38~~ 3. ADIT items related to Plant and not in Columns C & D are included in Column E

~~39~~ 4. ADIT items related to labor and not in Columns C & D are included in Column F

~~40~~ 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
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) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Transmission	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (l)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) 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 12	2021	31	62	365	16.99%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
April 13 May	2021	30	32	365	8.77%	0	0	0	0	0.000%	0	0	0	0.000%	0	0	-
	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
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)	**Days in Period**				**Projection - Proration of Projected Deferred Tax Activity**			**Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity**					
	(a)	**(b)**	**(c)**	**(d)**	**(e)**	**(f)**	**(g)**	**(h)**	**(i)**	**(j)**	**(k)**	**(l)**	**(m)**	**(n)**
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount (e) * (f)	Prorated Projected Balance Sum of (g)	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) +((l) + (m))/2
1	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	

	Actual Monthly Activity	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)
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.

Central Hudson Gas and Electric Corporation

Attachment 7 - ~~Example of~~ Annual True-Up ~~Calculation (Note 3)~~ Adjustment

HURLEY AVENUE PROJECT - SYSTEM DISTRIBUTION UPGRADE

~~2017~~Year		~~2017~~Year		
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		Over (Under) Recovery
~~$2,164,047~~0	**Less**	~~$2,164,047~~0	**Equals**	$0

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**
			~~0.4225~~0.0000%				

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.

Calculation of Interest	Year				Monthly		
~~January~~June	~~Year 2017~~2018	-	~~0.4225~~0.0000%	12	-		-
~~February~~July	~~Year 2017~~2018	-	~~0.4225~~0.0000%	11	-		-
~~March~~August	~~Year 2017~~2018	-	~~0.4225~~0.0000%	10	-		-
~~April~~September	~~Year 2017~~2018	-	~~0.4225~~0.0000%	9	-		-
~~May~~October	~~Year 2017~~2018	-	~~0.4225~~0.0000%	8	-		-
~~June~~November	~~Year 2017~~2018	-	~~0.4225~~0.0000%	7	-		-
~~July~~December	~~Year 2017~~2018	-	~~0.4225~~0.0000%	6	-		-
~~August~~Janiary	~~Year 2017~~2019	-	~~0.4225~~0.0000%	5	-		-
~~September~~February	~~Year 2017~~2019	-	~~0.4225~~0.0000%	4	-		-
~~October~~March	~~Year 2017~~2019	-	~~0.4225~~0.0000%	3	-		-
~~November~~April	~~Year 2017~~2019	-	~~0.4225~~0.0000%	2	-		-
~~December~~May	~~Year 2017~~2019	-	~~0.4225~~0.0000%	1	-		-
					-		**-**
					Annual		
~~January~~June through ~~December~~ May	2020	-	~~0.4225~~0.0000%	12	-		**-**
Over (Under) Recovery Plus Interest Amortized and Recovered Over 12 Months					**Monthly**		
~~January~~June	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~February~~July	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~March~~August	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~April~~September	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~May~~October	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~June~~November	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~July~~December	~~Year 2019~~2020	-	~~0.4225~~0.0000%		-	-	-
~~August~~Janiary	~~Year 2019~~2021	-	~~0.4225~~0.0000%		-	-	-
~~September~~February	~~Year 2019~~2021	-	~~0.4225~~0.0000%		-	-	-
~~October~~March	~~Year 2019~~2021	-	~~0.4225~~0.0000%		-	-	-
~~November~~April	~~Year 2019~~2021	-	~~0.4225~~0.0000%		-	-	-
~~December~~May	~~Year 2019~~2021	-	~~0.4225~~0.0000%		-	-	-
					-		

Total Amount of True-Up Adjustment	$ -
Less Over (Under) Recovery	$ -
Total Interest	$ -

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 ~~Attachment 4, line 66, column p~~ Appendix A. The amounts exclude any true-ups or prior period ~~adjustments~~ corrections.
~~Note 3: This "Example" sheet will be populated with actuals and used in each year's annual true-up calculation.~~

Attachment 7a - Interest Rate for Annual True-Up Adjustment ~~Attachment 7a~~

~~True~~HURLEY AVENUE PROJECT ~~-Up Interest Calculation~~ SYSTEM DISTRIBUTION UPGRADE ~~Page 2~~

Line	FERC ~~Quarterly~~ Interest Rate		~~Pursuant to 18 C.F.R. Section~~ 18 C.F.R. Section 18 35.19 (a)
1	~~Qtr~~QTR 3 ~~(Previous Year)~~ 2018		~~4.69~~0.00%
2	~~Qtr~~QTR 4 ~~(Previous Year)~~ 2018		~~4.96~~0.00%
3	~~Qtr~~QTR 1 ~~(Current Year)~~ 2019		~~5.18~~0.00%
4	~~Qtr~~QTR 2 ~~(Current Year)~~ 2019		~~5.45~~0.00%
5	~~Average of the last 4 quarters~~ QTR 3 2019	~~4)~~	~~5.07~~0.00%
6	~~Interest Rate Used for True-up adjustment (Note B)~~QTR 4 2019		~~0.0507~~ 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%
~~7~~12	~~Monthly Interest Rate for Attachment 7~~QTR 2 2021	~~(Line 6 / 12)~~	~~0.0042~~ 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	~~0.13~~ 1.63%
3	353	Station Equipment	~~0.38~~ 2.26%
4	353	Supervisory Equipment - In Use	3.64%
5	353	Supervisory Equipment - Held	2.67%
6	353	Station Equipment - Electronics	4.00%
~~4~~7	354	Towers and Fixtures	1.63%
~~5~~8	355	Poles and Fixtures	~~0.91~~ 3.09%
~~6~~9	356	Overhead Conductor and Devices	~~0.50~~ 2.29%
10	356	Overhead Lines - Clearing	2.13%
11	356.3	Smart Wire Devise	2.75%
~~7~~11	357	Underground Conduit	2.44%
~~8~~12	358	Underground Conductor and Devices	1.92%
~~9~~	~~356.3~~	~~Smart Wire Device~~	~~2.50~~
~~10~~	~~PRODUCTION PLANT~~	~~All Accounts~~	
~~11~~	~~DISTRIBUTION PLANT~~	~~All Accounts~~	
	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%
~~13~~16	391	Office Furniture ~~& Equipment~~	10.00%
~~14~~17	392	Transportation Equipment	7.50%
~~15~~18	393	Stores Equipment	4.00%
19	394	Garage and Repair Equipment	3.55%
20	394	Shop Equipment	1.80%
~~16~~21	394	Tools~~, Shop & Garage~~ and Work Equipment	3.92%
~~17~~22	395	Laboratory Equipment	4.00%
~~18~~23	396	Power Operated Equipment	6.92%
~~19~~24	397	Communication Equipment	10.00%
~~20~~25	398	Miscellaneous Equipment	5.00%
	INTANGIBLE PLANT		
~~21~~26	303	~~Miscellaneous Intangible Plant~~3 Yr	33.33%
27		5 Yr	20.00%
		~~7 Yr~~	
		~~10 Year~~	
28		15 year	6.67%
29		Transmission ~~facility~~ 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) ~~made for this project is assumed~~ related to ~~be~~ this Project is applied to offset all transmission plant categories with the remaining balance in account ~~35x~~ 356.3 for the new Smart Wire ~~Devices~~ Device for the purposes of calculating rate base and depreciation to be recovered.

Central Hudson Gas and Electric Corporation

Attachment 9 - Workpapers

~~Regulatory Assets~~

~~No.~~	~~(a) Project Name~~	~~(b) Recovery Amnt Approved *~~	~~(c) Recovery Period Months *~~	~~(d) Monthly Amort Exp (b) / (c)~~	~~(e) Amort Periods this year~~	~~(f) Current Amort Expense (d) x (e)~~	~~(g) % Allocated to Formula Rate *~~	~~(h) Amort Exp in Formula Rate** (f) x (g)~~	~~(i) May 31 2020~~	~~(j) June 30 2020~~	~~(k) July 31 2020~~	~~(l) Aug. 31 2020~~	~~(m) Sept. 30 2020~~	~~(n) Oct. 31 2020~~	~~(o) Nov. 30 2020~~	~~(p) Dec. 31 2020~~	~~(q) Jan 31 2021~~	~~(r) Feb 28 2021~~	~~(s) Mar 31 2021~~	~~(t) Apr 30 2021~~	~~(u) May 31 2021~~	~~(v) Avg Unamortized Balance Sum (i) through (u) / 13~~	~~(w) % Approved for Rate Base *~~	~~(x) Allocated to Formula Rate (from (g))~~	~~(y) Rate Base Balance (v) x (w) x (x)~~	~~(z) Project Code~~	~~(aa) Docket No~~
~~1a~~			~~0~~	~~-~~	~~12~~	~~-~~	~~1~~	~~-~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~0~~	~~-~~	~~1~~	~~1~~	~~-~~		
~~1b~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~1c~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~...~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~1x~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~...~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~1x~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~2~~	~~Total Regulatory Asset in Rate Base (sum lines 1a-1x):~~							~~-~~																	~~-~~		

~~* Non-zero values in these columns may only be established per FERC order~~

~~**All amortizations of the Regulatory Asset are to be booked to Account 566~~

~~Abandoned Plant~~

~~No.~~	~~(a) Project Name~~	~~(b) Recovery Amnt Approved *~~	~~(c) Recovery Period Months *~~	~~(d) Monthly Amort Exp (b) / (c)~~	~~(e) Amort Periods this year~~	~~(f) Current Amort Expense (d) x (e)~~	~~(g) % Allocated to Formula Rate *~~	~~(h) Amort Exp in Formula Rate (f) x (g)~~	~~(i) March 2018~~	~~(j) April 2018~~	~~(k) May 2018~~	~~(l) June 2018~~	~~(m) July 2018~~	~~(n) August 2018~~	~~(o) September 2018~~	~~(p) October 2018~~	~~(q) November 2018~~	~~(r) r 2018~~	~~(s) January 2019~~	~~(t) February 2019~~	~~(u) March 2019~~	~~(v) Avg Unamortized Balance Sum (i) through (u) / 13~~	~~(w) % Approved for Rate Base *~~	~~(x) Allocated to Formula Rate (from (g))~~	~~(y) Rate Base Balance (v) x (w) x (x)~~	~~(z) Project Code~~	~~(aa) Docket No~~
~~3a~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~3b~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~3c~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~...~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~...~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~3x~~				~~-~~		~~-~~		~~-~~														~~-~~		~~-~~	~~-~~		
~~4~~	~~Total Abandoned Plant in Rate Base (sum lines 3a-3x):~~																								~~-~~		

~~* Non~~HURLEY AVENUE PROJECT ~~zero values in these columns may only be established per FERC order~~ SYSTEM DELIVERABILITY UPGRADE

Land Held for Future Use (LHFU)

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

~~CWIP in Rate Base~~

~~No.~~	~~(a) Project Name~~	~~(b) Job ID~~	~~(c) Construction Start Date~~	~~(d) Estimated in-service date~~	~~(e) Approval Doc. No.~~	~~(f) March 2018~~	~~(g) April 2018~~	~~(h) May 2018~~	~~(i) June 2018~~	~~(j) July 2018~~	~~(k) August 2018~~	~~(l) September 2018~~	~~(m) October 2018~~	~~(n) November 2018~~	~~(o) December 2018~~	~~(p) January 2019~~	~~(q) February 2019~~	~~(r) March 2019~~	~~(s) Avg (f) through (r)~~	~~(t) % approved for recovery~~	~~(u) Rate Base Amnt (s) x (t)~~
~~7a~~																			~~-~~	~~0.0%~~	~~-~~
~~7b~~																			~~-~~	~~0.0%~~	~~-~~
~~7c~~																			~~-~~	~~0.0%~~	~~-~~
																			~~-~~	~~0.0%~~	~~-~~
~~...~~																			~~-~~	~~0.0%~~	~~-~~
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																			~~-~~	~~0.0%~~	~~-~~
~~7x~~																			~~-~~	~~0.0%~~	~~-~~
~~8~~	~~Total (sum lines 7a-7x)~~																		~~Total CWIP in Rate Base~~		~~-~~

~~Change to recovery percent in Column (f) requires FERC order~~

Actual Additions by FERC Account - Hurley Avenue Project

The ~~total of these additions should total the additions reported~~ Total column is included in ~~the~~ a footnote to FERC Form No.1 on page ~~206, lines 48 to 56~~ 204-207.

	~~Project~~	~~350~~Project / ~~Land Rights~~	~~352~~350 ~~Structures and Improvements~~Land Rights	352 Structures and Improvements	352 Structures and Improvements - Equipment	353 Station Equipment	354 Towers and Fixtures	355 Poles and Fixtures	356 Overhead Conductor and Devices	357 Underground Conduit	358 Underground Conductor and Devices	~~35x~~356 Smart Wire Device	Total	Contribution in Aid of Construction	To Be Included in the Formual Rate
~~9a~~12	~~Hurley Avenue SDU~~May 2018	Hurley Avenue SDU	~~—~~	-		-		-		-		~~2,557,690~~ -	~~2,557,690~~ -	-	-
~~9b~~													~~-~~		
~~9c~~													~~-~~		
~~...~~													~~-~~		
~~...~~													~~-~~		
~~...~~													~~-~~		
~~...~~13	June												-	-	-
~~...~~14	July												-	-	-
~~...~~15	August												-	-	-
~~...~~16	September												-	-	-
~~...~~17	October												-	-	-
~~...~~18	November												-	-	-
~~...~~19	December												-	-	-
20	January 2019												-	-	-
21	February												-	-	-
22	March												-	-	-
~~9x~~23	April												-	-	-
~~10~~24	~~Total (sum lines 9a-9x)~~13 Month Average	Total (sum lines 9a-9x)											~~2,557,690~~ -	-	-

~~Intangible Plant Detail~~

~~The total~~

	~~Item~~ Description	~~Source~~	~~Service Life~~	~~Amount~~
~~11a~~		~~Company Records~~		
~~11b~~		~~Company Records~~		
~~11c~~		~~Company Records~~		
~~...~~		~~Company Records~~		
~~...~~		~~Company Records~~		
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~~...~~		~~Company Records~~		
		~~Company Records~~		
		~~Company Records~~		
		~~Company Records~~		
~~11x~~		~~Company Records~~		
~~12~~	~~Total (sum lines 11a-11x) ties to p207.5.g~~			~~-~~

~~Detail of Affiliate Charges Included in NY Transco's Books as Requested by Certain Parties to the Filing~~

~~Transactions between NY Transco and any entity that is associated (affiliat~~ The amounts are included in a footnote to FERC Form No.1 on page 219.

Hurley

Line	~~FERC Account~~	~~Central Hudson G&E~~	~~Consolidated Edison~~		~~National Grid~~	~~NY State E&G~~	~~Rochester G&E~~	~~Orange & Rockland~~	~~Niagara Mohawk~~	~~Total~~	
~~13a~~											
~~13b~~											
~~13c~~											
~~13d~~											
~~13e~~											
~~13f~~											
~~13g~~											
~~13h~~											
~~13i~~											
~~13j~~ 25	May 2025	-								~~-~~	
~~13k~~ 26	June	-								~~-~~	
~~13l~~ 27	July	-								~~-~~	
~~13m~~ 28	August	-								~~-~~	
~~13n~~ 29	September	-								~~-~~	
~~13o~~ 30	October	-								~~-~~	
~~13p~~ 31	November	-								~~-~~	
~~13q~~ 32	December	-								~~-~~	
~~13r~~ 33	Janaury 2026	-								~~-~~	
~~13s~~ 34	February	-								~~-~~	
~~13t~~ 35	March	-								~~-~~	
~~13u~~ 36	April	-	Depreciation Expense	Average Depreciation Rate						~~-~~	
37	May	-	$0.00	0.00%						~~-~~	
~~13x~~ 38	13 Month Average	-								~~-~~	
~~14~~	~~Total~~	~~-~~	~~-~~		~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~-~~	~~(sum lines 13a-13x)~~

Report	**Litera Compare for Excel 11.5.0.74**
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Modified file:	C:\Users\Dumai\OneDrive\Dumais Consulting\Central Hudson\Hurley Avenue Substation - Q2 2025 Formula Rate Section 205\Formula Rate Template\Attachment 6b Formula Rate Template Settlement With Changes 6-4-2025.xlsx
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Col Add:	2
~~Col Del:~~	~~4~~
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Formula Change Only:	203
Formula Auto Adjusted:	417
Format Modified:	0
Hyperlink Add:	0
Hyperlink Del:	0
Hyperlink Modified:	0
Image Add:	0
Image Del:	0
Image Modified:	0
Chart Add:	0
Chart Del:	0
Chart Modified:	0
Comment Add:	0
Comment Del:	0
Comment Modified:	0
Sheet Visibility Modified:	0
Sheet Name Modified:	2
Protection Add:	0
Protection Del:	0
Named range Add:	0
Named range Del:	0
Named range Modified:	129

Shape Add:	0
Shape Del:	1
Shape text Modified:	0
Pivot table Add:	0
Pivot table Del:	0
Pivot table Modified:	0
Header Add:	0
Header Del:	0
Header Mod:	0
Footer Add:	0
Footer Del:	0
Footer Mod:	0
Sheet Add:	0
Sheet Del:	0
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