

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

CASE 17-E- & CASE 17-G-

ACCOUNTING AND TAX PANEL

SCHEDULE OF EXHIBITS

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CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

RATE BASE NONINTEREST-BEARING CONSTRUCTION WORK IN PROGRESS

Schedule A - Historical Period - Twelve Months Ended March 31, 2017

Schedule B - Bridge Periods - Twelve Months Ending: December 31, 2017, December 31, 2018
December 31, 2019

Schedule C - Rate Year - Twelve Months Ending: June 30, 2019

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

RATE BASE NONINTEREST-BEARING CONSTRUCTION WORK IN PROGRESS

(\$000)

**Twelve-Month Average for the
 Period Ending March 31, 2017**

	<u>Electric</u>	<u>Gas</u>	<u>Corporate</u>
Allowance for Funds Used During Construction (AFUDC)	<u>\$1,939</u>	<u>\$261</u>	<u>\$2,200</u>
Average Construction Work in Progress	\$56,626	\$18,755	\$75,381
Less: Average Interest-Bearing Construction Work in Progress (Note 1)	<u>36,828</u>	<u>4,929</u>	<u>41,757</u>
Average Noninterest-Bearing Construction Work in Progress	<u>\$19,798</u>	<u>\$13,826</u>	<u>\$33,624</u>

Note:

- 1) AFUDC divided by blended rate of approximately 5.25% for period ending March 31, 2017.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
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RATE BASE NONINTEREST-BEARING CONSTRUCTION WORK IN PROGRESS

	(\$000)			(\$000)		
	Twelve-Month Average for the Year Ending December 31, 2017			Twelve-Month Average for the Year Ending December 31, 2018		
	<u>Electric</u>	<u>Gas</u>	<u>Corporate</u>	<u>Electric</u>	<u>Gas</u>	<u>Corporate</u>
Allowance for Funds Used During Construction (AFUDC)	<u>\$1,597</u>	<u>\$225</u>	<u>\$1,822</u>	<u>\$1,928</u>	<u>\$542</u>	<u>\$2,470</u>
Average Construction Work in Progress	\$54,250	\$19,817	\$74,067	\$59,881	\$22,886	\$82,767
Less: Average Interest-Bearing Construction Work in Progress (Note 1)	<u>36,302</u>	<u>5,461</u>	<u>41,763</u>	<u>37,570</u>	<u>10,255</u>	<u>47,825</u>
Average Noninterest-Bearing Construction Work in Progress	<u>\$17,948</u>	<u>\$14,356</u>	<u>\$32,304</u>	<u>\$22,311</u>	<u>\$12,631</u>	<u>\$34,942</u>

Note:

1) AFUDC divided by a rate of approximately 4.4% for 2017 and 5.2% for 2018.

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RATE BASE NONINTEREST-BEARING CONSTRUCTION WORK IN PROGRESS

(\$000)

**Twelve-Month Average for the
Year Ending December 31, 2019**

	<u>Electric</u>	<u>Gas</u>	<u>Corporate</u>
Allowance for Funds Used During Construction (AFUDC)	<u>\$2,904</u>	<u>\$967</u>	<u>\$3,871</u>
Average Construction Work in Progress	\$80,213	\$30,484	\$110,697
Less: Average Interest-Bearing Construction Work in Progress (Note 1)	<u>49,149</u>	<u>16,324</u>	<u>65,473</u>
Average Noninterest-Bearing Construction Work in Progress	<u>\$31,064</u>	<u>\$14,160</u>	<u>\$45,224</u>

Note:

1) AFUDC divided by a rate of approximately 6.0% for 2019.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
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RATE BASE NONINTEREST-BEARING CONSTRUCTION WORK IN PROGRESS

(\$000)

**Twelve-Month Average for the
Period Ending June 30, 2019**

	<u>Electric</u>	<u>Gas</u>	<u>Corporate</u>
Allowance for Funds Used During Construction (AFUDC)	<u>\$2,226</u>	<u>\$695</u>	<u>\$2,921</u>
Average Construction Work in Progress	\$66,710	\$26,468	\$93,178
Less: Average Interest-Bearing Construction Work in Progress (Note 1)	<u>40,727</u>	<u>12,988</u>	<u>53,715</u>
Average Noninterest-Bearing Construction Work in Progress	<u>\$25,983</u>	<u>\$13,480</u>	<u>\$39,463</u>

Note:

- 1) AFUDC divided by blended rate of approximately 5.6% for period ending June 30, 2019.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

Schedule A - Historic Period - Twelve Months Ended March 31, 2017

Schedule B - Bridge Periods - Twelve Months Ending: December 31, 2017, December 31, 2018,
December 31, 2019

Schedule C - Rate Year - Twelve Months Ending: June 30, 2019

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-
STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)

Account Number		Twelve Months Ended <u>March 31, 2017</u>
Electric		
403	Depreciation - T & D	\$ 24,527
404	Amortization (Note 1)	69
403	Depreciation - ARO	0
	Total	24,596
Gas		
403	Depreciation - T & D	7,651
404	Amortization	0
	Total	7,651
Common		
403	Depreciation	10,591
404	Amortization	0
405	Software Amortization	4,891
184	Clearing Account - Transportation	4,875
403	Depreciation - ARO	0
	Total	20,357
	Total Corporation	\$ 52,604

Allocation of Accruals

Electric		
Depreciation :		
	Direct	\$ 24,527
	Allocation of Common (Note 2)	8,473
	Depreciation - ARO Electric	0
	Depreciation - ARO Common Allocation	0
	Total Depreciation	33,000
Amortization :		
	Direct	69
	Software Common Allocation (Note 2)	3,913
	Total Amortization	3,982
	Transportation Depreciation Cleared to Operation and Maintenance Accounts (Note 3)	2,253
	46.21%	
	Total Electric	39,234

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
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STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)		Twelve Months Ended <u>March 31, 2017</u>
Gas		
Depreciation :		
Direct		7,651
Allocation of Common (Note 2)		2,118
Depreciation - ARO Common Allocation		0
Total Depreciation		9,769
Amortization :		
Direct		0
Software Common Allocation (Note 2)		978
Total Amortization		978
Transportation Depreciation Cleared to Operation and Maintenance Accounts (Note 3)	13.32%	649
Total Gas		11,397
Other		
Transportation Depreciation Cleared to Construction and other accounts (Note 3)	40.47%	1,973
Total Provisions for Depreciation and Amortization		\$ 52,604

Notes:

- 1) East Fishkill Substation
- 2) The common allocation is split 80% electric and 20% gas.
- 3) Transportation depreciation allocated based on historical year actual allocation.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-
STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)

Account Number		<u>Year Ended December 31,</u>		
		<u>2017</u>	<u>2018</u>	<u>2019</u>
Electric				
403	Depreciation - T & D	\$ 29,691	\$ 31,611	\$ 33,379
404	Amortization (Note 1)	69	69	69
403	Depreciation - ARO	0	0	0
	Total	<u>29,760</u>	<u>31,680</u>	<u>33,448</u>
Gas				
403	Depreciation - T & D	9,303	10,324	11,429
404	Amortization	0	0	0
	Total	<u>9,303</u>	<u>10,324</u>	<u>11,429</u>
Common				
403	Depreciation	6,348	7,259	8,353
405	Software Amortization	6,167	7,335	10,513
184	Clearing Account - Transportation	5,052	5,378	5,755
403	Depreciation - ARO	0	0	0
	Total	<u>17,567</u>	<u>19,972</u>	<u>24,621</u>
	Total Corporation	<u>\$ 56,630</u>	<u>\$ 61,976</u>	<u>\$ 69,498</u>

Allocation of Accruals

Electric				
Depreciation :				
	Direct	\$ 29,691	\$ 31,611	\$ 33,379
	Allocation of Common (Note 2)	5,078	5,807	6,682
	Depreciation - ARO	0	0	0
	Depreciation - ARO Common Allocation	0	0	0
	Total Depreciation	<u>34,769</u>	<u>37,418</u>	<u>40,061</u>
Amortization :				
	Direct	69	69	69
	Software Common Allocation (Note 2)	4,934	5,868	8,410
	Total Amortization	<u>5,003</u>	<u>5,937</u>	<u>8,479</u>
	Transportation Depreciation Cleared to Operation and Maintenance Accounts (Note 3)	46.21%	2,335	2,485
			<u>2,659</u>	<u>2,659</u>
	Total Electric	42,107	45,840	51,199

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
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STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)

		<u>Year Ended December 31,</u>		
		<u>2017</u>	<u>2018</u>	<u>2019</u>
Gas				
Depreciation :				
Direct		9,303	10,324	11,429
Allocation of Common (Note 2)		1,270	1,452	1,671
Depreciation - ARO Common Allocation		0	0	0
Total Depreciation		<u>10,573</u>	<u>11,776</u>	<u>13,100</u>
Amortization :				
Software Common Allocation (Note 2)		1,233	1,467	2,103
Total Amortization		<u>1,233</u>	<u>1,467</u>	<u>2,103</u>
Transportation Depreciation Cleared to Operation and Maintenance Accounts (Note 3)	13.32%	<u>673</u>	<u>716</u>	<u>767</u>
Total Gas		<u>12,479</u>	<u>13,959</u>	<u>15,970</u>
Other				
Transportation Depreciation Cleared to Construction and other accounts (Note 3)	40.47%	<u>2,044</u>	<u>2,177</u>	<u>2,329</u>
Total Provisions for Depreciation and Amortization		<u>\$ 56,630</u>	<u>\$ 61,976</u>	<u>\$ 69,498</u>

Notes:

- 1) East Fishkill Substation
- 2) The common allocation is split 80% electric and 20% gas.
- 3) Transportation depreciation allocated based on historical year actual allocation.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-
STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)

Account Number		<u>Twelve Months Ended</u> <u>June 30, 2019</u>
	Electric	
403	Depreciation - T & D	32,499
403	Depreciation -ARO	0
404	Fishkill Substation	69
	Total	32,568
	Gas	
403	Depreciation - T & D	10,876
	Total	10,876
	Common	
403	Depreciation	7,811
403	Depreciation - ARO	0
405	Software Amortization	9,114
184	Clearing Account - Transportation	5,570
	Total	22,495
	Total Corporation	65,940

Allocation of Accruals

Electric	Depreciation :		
	Direct		32,499
	Allocation of Common (a)		6,249
	Depreciation - ARO		0
	Depreciation - ARO Common Allocation		0
	Total Depreciation		38,748
	Amortization :		
	Direct		0
	Fishkill Substation		69
	Software Common Allocation		7,291
	Total Amortization		7,360
	Transportation Depreciation Cleared to Operation and Maintenance Accounts (b)	46.21%	2,574
	Total Electric		48,682

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-
STATEMENT OF DEPRECIATION AND AMORTIZATION ACCRUALS

(\$000)

		Twelve Months Ended
		<u>June 30, 2019</u>
Gas	Depreciation :	
	Direct	10,876
	Allocation of Common (a)	1,562
	Depreciation - ARO Common Allocation	0
	Total Depreciation	12,438
	Amortization :	
	Software Common Allocation	1,823
	Total Amortization	1,823
	Transportation Depreciation Cleared to Operation and Maintenance Accounts (b)	13.32% <u>742</u>
	Total Gas	15,003
Other	Transportation Depreciation Cleared to Construction and other accounts (b)	40.47% <u>2,255</u>
	Total Provisions for Depreciation and Amortization	65,940

(a) The common allocation split is 80% electric and 20% gas.

(b) Transportation depreciation allocated based on historical year actual allocation.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Schedule A - Analysis of Current and Proposed Depreciation Factors, Annual Accruals and Theoretical Provision Requirement

Schedule B - Current and Proposed Depreciation Factors and Rates for the Electric Department

Schedule C - Current and Proposed Depreciation Factors and Rates for the Gas Department

Schedule D - Current and Proposed Depreciation Factors and Rates for the Common Department

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Summary of Depreciation Reserve

	Depreciable Original Cost <u>@ 12/31/16</u>	12/31/2016 Accumulated Book Depreciation	CURRENT			
			<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>	<u>% Excess Book Over (Under) Theoretical</u>
Electric Department	1,272,332,027	327,936,918	28,950,665	318,224,317	9,712,601	3.1%
Intangible - Electric	2,416,109	327,916	69,031	327,916	0	0%
Gas Department	456,201,627	120,123,925	8,827,670	112,546,415	7,577,509	6.7%
Common	181,977,541	65,268,775	10,526,415	59,739,696	5,529,079	9.3%
Intangible Software	41,594,920	21,067,732	5,000,786	21,067,732	0	0%
	<u>1,954,522,224</u>	<u>534,725,266</u>	<u>53,374,567</u>	<u>511,906,076</u>	<u>22,819,190</u>	<u>4.5%</u>

Intangible electric assets and common software are included for comparison purposes. They are not part of the depreciation study.

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

PROPOSED DEPRECIATION FACTORS AND RATE CHANGES

Summary of Depreciation Reserve

	Depreciable Original Cost <u>@ 12/31/16</u>	12/31/2016 Accumulated Book Depreciation	PROPOSED			
			Annual Accrual	Theoretical Requirement	Difference Book & Theo. Requirement	% Excess Book Over (Under) Theoretical
Electric Department	1,272,332,027	327,936,918	32,077,074	372,155,459	(44,218,541)	-13.5%
Intangible - Electric	2,416,109	327,916	69,031	327,916	0	0%
Gas Department	456,201,627	120,123,925	10,658,835	127,674,918	(7,550,993)	-6.3%
Common	181,977,541	65,268,775	10,663,719	68,301,885	(3,033,110)	-4.6%
Intangible Software	41,594,920	21,067,732	5,000,786	21,067,732	0	0%
	<u>1,954,522,224</u>	<u>534,725,266</u>	<u>58,469,445</u>	<u>589,527,910</u>	<u>(54,802,644)</u>	<u>-10.2%</u>

Intangible electric assets and common software are included for comparison purposes. They are not part of the depreciation study.

Central Hudson Gas Electric Corporation
Case 17-E-_____ 17-G-_____
Depreciation Factors and Rates - Electric Department

Account	Account Description	Original Cost @ 12/31/16	12/31/2016 Accumulated Book Depreciation	CURRENT							Difference Book & Theo. Requirement
				ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement		
HYDRO PRODUCTION											
331-00-1	STRUCTURES & IMPROVEMENTS	2,758,515	1,284,179	75	S0	-45	0.019333	53,330	961,270	322,909	
332-00-1	RESERVOIRS, DAMS	22,456,084	8,885,770	85	S1	-45	0.017059	383,078	6,654,453	2,231,317	
333-00-1	TURBINES & GENERATORS	7,380,077	4,441,219	70	S1	-55	0.022143	163,417	3,245,426	1,195,793	
334-10-1	ACCESSORY ELEC. EQUIP.	1,944,871	1,026,250	55	R1.5	-55	0.028182	54,810	1,086,704	(60,454)	
335-00-1	MISC. POWER PLANT EQUIP.	141,008	113,106	45	L1.5	-25	0.027778	3,917	79,169	33,937	
	HYDRO TOTAL	34,680,555	15,750,524				0.019000	658,552	12,027,022	3,723,502	
OTHER PRODUCTION											
341-00-1	STRUCTURES AND IMPROVEMENTS	414,097	370,880	50	R4	-10	0.022000	9,110	311,738	59,142	
342-00-1	FUEL HOLDERS, PRODUCERS & ACCESSORIES	553,913	478,487	45	R5	-5	0.023333	12,924	366,461	112,026	
343-00-1	PRIME MOVERS	1,438,692	629,373	25	R4	-5	0.042000	60,425	755,854	(126,481)	
344-00-1	GENERATORS	872,355	749,510	40	R1	-10	0.027500	23,990	548,771	200,739	
345-00-1	ACCESSORY ELECTRIC EQUIPMENT	514,615	319,455	38	R2	-15	0.030263	15,574	245,746	73,709	
346-00-1	MISCELLANEOUS POWER PLANT EQUIPMENT	42,756	24,320	35	R2.5	0	0.028571	1,222	19,095	5,225	
	OTHER PRODUCTION TOTAL	3,836,428	2,572,025				0.032100	123,245	2,247,666	324,359	
TRANSMISSION											
350-11 & 15-1	LAND & LAND RIGHTS	16,298,456	7,553,050	80	R3	0	0.012500	203,731	3,266,584	4,286,466	
350-13-1	LAND & LAND RIGHTS SUBSTATIONS	11,976	199	80	R3	0	0.012500	150	5,472	(5,273)	
352-00-1	STRUCTURES & IMPROVEMENTS	9,067,797	3,260,900	75	R3	-15	0.015333	139,037	2,396,881	864,019	
353-11-1	STATION EQUIPMENT	109,146,107	30,283,269	53	R1	-20	0.022642	2,471,286	31,939,738	(1,656,470)	
353-12-1	SUPERVISORY EQUIPMENT- IN USE	3,293,854	1,676,129	33	L1.5	-20	0.036364	119,778	1,471,186	204,943	
353-20-1	STATION EQUIPMENT - HELD	5,643,318	1,321,061	53	R1	-20	0.022642	127,776	1,393,322	(72,261)	
353-30-1	STATION EQUIP - ELECTRONIC	1,551,316	125,179	30	S2	-20	0.040000	62,053	307,861	(182,682)	
354-00-1	TOWERS & FIXTURES	3,025,339	2,058,521	75	R1	-25	0.016666	50,420	1,508,035	550,486	
355-00, 10 & 15-1	POLES & FIXTURES	98,166,667	17,136,838	55	R2.5	-45	0.026364	2,588,066	20,695,682	(3,558,844)	
356-10-1 & 15-1	OVERHEAD COND. & DEVICES	50,703,973	13,343,816	65	R2	-30	0.020000	1,014,079	14,614,858	(1,271,042)	
356-20-1	OVERHEAD LINES, CLEARING	1,546,448	1,211,370	65	R2	-30	0.020000	30,929	1,125,912	85,458	
356-25-1	OVERHEAD LINES, CLEARING-345KV LINE	444,471	364,326	65	R2	-30	0.020000	8,889	314,568	49,757	
357-00-1	UNDERGROUND CONDUIT	20,965	15,587	40	R0.5	0	0.025000	524	13,186	2,401	
358-00-1	UNERGROUND COND. & DEVICES	7,379,578	4,954,334	50	R0.5	-5	0.021000	154,971	2,797,735	2,156,598	
	TRANSMISSION TOTAL	306,300,265	83,304,577				0.022800	6,971,689	81,851,021	1,453,556	

Central Hudson Gas Electric Corporation
Case 17-E-_____ 17-G-_____
Depreciation Factors and Rates - Electric Department

Account	Account Description	Original Cost @ 12/31/16	12/31/2016 Accumulated Book Depreciation	PROPOSED							Difference Book & Theo. Requirement
				ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement		
HYDRO PRODUCTION											
331-00-1	STRUCTURES & IMPROVEMENTS	2,758,515	1,284,179	90	R2	-50	0.016650	45,929	957,161	327,018	
332-00-1	RESERVOIRS, DAMS	22,456,084	8,885,770	90	R3	-60	0.017760	398,820	7,438,931	1,446,839	
333-00-1	TURBINES & GENERATORS	7,380,077	4,441,219	75	R2.5	-75	0.023275	171,771	3,546,478	894,741	
334-10-1	ACCESSORY ELEC. EQUIP.	1,944,871	1,026,250	60	R2	-60	0.026720	51,967	1,116,682	(90,432)	
335-00-1	MISC. POWER PLANT EQUIP.	141,008	113,106	45	R2.5	-15	0.025226	3,557	87,330	25,776	
	HYDRO TOTAL	34,680,555	15,750,524				0.019378	672,044	13,146,582	2,603,942	
OTHER PRODUCTION											
341-00-1	STRUCTURES AND IMPROVEMENTS	414,097	370,880	55	R4	-5	0.019109	7,913	276,189	94,691	
342-00-1	FUEL HOLDERS, PRODUCERS & ACCESSORIES	553,913	478,487	50	R5	-20	0.024000	13,294	388,103	90,384	
343-00-1	PRIME MOVERS	1,438,692	629,373	25	R4	-10	0.044000	63,302	791,927	(162,554)	
344-00-1	GENERATORS	872,355	749,510	40	S0	-15	0.028750	25,080	554,767	194,743	
345-00-1	ACCESSORY ELECTRIC EQUIPMENT	514,615	319,455	35	R2.5	-20	0.034321	17,662	284,939	34,516	
346-00-1	MISCELLANEOUS POWER PLANT EQUIPMENT	42,756	24,320	35	S2.5	0	0.028604	1,223	20,575	3,745	
	OTHER PRODUCTION TOTAL	3,836,428	2,572,025				0.033488	128,474	2,316,500	255,525	
TRANSMISSION											
350-11 & 15-1	LAND & LAND RIGHTS	16,298,456	7,553,050	80	R3	0	0.012500	203,731	3,266,911	4,286,139	
350-13-1	LAND & LAND RIGHTS SUBSTATIONS	11,976	199	80	R3	0	0.012525	150	5,472	(5,273)	
352-00-1	STRUCTURES & IMPROVEMENTS	9,067,797	3,260,900	75	R3	-25	0.016625	150,752	2,584,367	676,533	
353-11-1	STATION EQUIPMENT	109,146,107	30,283,269	54	R1	-20	0.022200	2,423,044	32,985,788	(2,702,519)	
353-12-1	SUPERVISORY EQUIPMENT- IN USE	3,293,854	1,676,129	34	L1.5	-20	0.035280	116,207	1,439,436	236,693	
353-20-1	STATION EQUIPMENT - HELD	5,643,318	1,321,061	40	R1.5	-20	0.030000	169,300	1,352,768	(31,707)	
353-30-1	STATION EQUIP - ELECTRONIC	1,551,316	125,179	30	R3	-20	0.039960	61,991	301,441	(176,262)	
354-00-1	TOWERS & FIXTURES	3,025,339	2,058,521	70	R3	-50	0.021450	64,894	2,379,085	(320,564)	
355-00, 10 & 15-1	POLES & FIXTURES	98,166,667	17,136,838	52	R2	-60	0.030720	3,015,657	23,136,372	(5,999,534)	
356-10-1 & 15-1	OVERHEAD COND. & DEVICES	50,703,973	13,343,816	60	R2	-40	0.023380	1,185,459	17,120,875	(3,777,059)	
356-20-1	OVERHEAD LINES, CLEARING	1,546,448	1,211,370	65	R3	-40	0.021553	33,330	1,344,871	(133,501)	
356-25-1	OVERHEAD LINES, CLEARING-345KV LINE	444,471	364,326	65	R3	-40	0.021560	9,583	377,282	(12,957)	
357-00-1	UNDERGROUND CONDUIT	20,965	15,587	40	R0.5	0	0.024994	524	13,015	2,572	
358-00-1	UNERGROUND COND. & DEVICES	7,379,578	4,954,334	55	R2.5	-15	0.020930	154,455	4,011,042	943,292	
	TRANSMISSION TOTAL	306,300,265	83,304,577				0.024777	7,589,077	90,318,725	(7,014,148)	

Central Hudson Gas Electric Corporation
Case 17-E-_____ 17-G-_____
Depreciation Factors and Rates - Electric Department

Account	Account Description	Original Cost @ 12/31/16	12/31/2016 Accumulated Book Depreciation	CURRENT							Difference Book & Theo. Requirement
				ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement		
DISTRIBUTION											
360-11-1	DISTR - LAND RIGHTS - OH	847,391	648,147	70	S3	0	0.014286	12,106	505,118	143,029	
360-13-1	DISTR - LAND RIGHTS - SUB	2,587	49	70	S3	0	0.014286	37	2,063	(2,014)	
360-23-1	DISTR - LAND RIGHTS - UND	3,541	1,523	70	S3	0	0.014286	51	1,566	(44)	
361-00-1	STRUCTURES & IMPROVEMENTS	15,643,840	2,545,437	80	O1	-15	0.014375	224,880	1,550,087	995,350	
362-11-1	STATION EQUIPMENT- IN USE	145,613,812	33,611,913	57	R1.5	-25	0.021930	3,193,311	37,752,954	(4,141,041)	
362-12-1	SUPERVISORY EQUIPMENT	2,304,149	627,860	30	R2	-25	0.041666	96,005	993,326	(365,466)	
362-20-1	STATION EQUIPMENT- HELD	3,098,296	604,145	45	S1	-25	0.027778	86,064	678,586	(74,441)	
362-30-1	SUPERVISORY EQUIP- ELECTRONICS	1,529,416	(67,488)	32	S0	-25	0.039063	59,744	353,301	(420,789)	
364-00-1	POLES & FIXTURES	221,791,523	42,672,758	60	L0	-30	0.021667	4,805,557	36,892,487	5,780,271	
365-10 & 20-1	OVHD. CONDUCTORS & DEVICES	202,197,214	45,546,912	65	R.05	-40	0.021539	4,355,126	45,148,791	398,122	
366-11 & 22-1	UNDERGROUND CONDUIT	34,758,449	9,225,614	75	R3	-15	0.015333	532,951	8,043,480	1,182,134	
367-11, 12, 21 & 22-1	UNDERGROUND COND. & DEVICES	64,441,508	17,082,152	70	R2	-15	0.016429	1,058,710	15,293,358	1,788,794	
368-11 thru 15 & 17-1	TRANSFORMERS	124,342,188	35,015,538	41	S0	-15	0.028049	3,487,674	42,128,967	(7,113,429)	
369-10-1	OVERHEAD SERVICES	35,770,410	16,607,652	65	R1.5	-65	0.025385	908,032	14,944,294	1,663,358	
369-21 & 22-1	UNDERGROUND SERVICES	11,916,315	3,356,881	65	R1.5	-15	0.017693	210,835	2,270,896	1,085,985	
370-11, 12 & 20-1	METERS & INSTALLATION	42,542,935	9,962,641	30	O1	0	0.033333	1,418,084	11,053,681	(1,091,040)	
371-10 & 22-1	INSTALLATION ON CUST. PREMISES	6,463,650	2,409,303	30	O2	-15	0.038333	247,771	1,153,896	1,255,408	
372-10-00-1	LEASED PROP. ON CUST. PREMISES	278,776	93,535	7	R1	5	0.135700	37,830	264,191	(170,656)	
373- 10,21,22,30,40,51,52,61,62 & 70-1	STREET LIGHTS & CONDUCTORS	12,358,108	5,859,784	35	O2	-15	0.032856	406,038	2,755,438	3,104,346	
	DISTRIBUTION TOTAL	925,904,108	225,804,356				0.022800	21,140,806	221,786,480	4,017,876	
390-00,05,07&15-1	GENERAL PLANT STRUCTURES AND IMPROVEMENTS	1,610,671	505,436	40	O2	-40	0.035000	56,373	312,128	193,308	
	ELECTRIC TOTAL before intangible	1,272,332,027	327,936,918				0.022800	28,950,665	318,224,317	9,712,601	
303-00	INTANGIBLE PLANT	2,416,109	327,916	35	SQ	0	0.028571	69,031	327,916	0	
	ELECTRIC TOTAL	1,274,748,136	328,264,834				0.022800	29,019,696	318,552,233	9,712,601	

Intangible electric assets are included for comparison purposes and are not part of the depreciation study.

Central Hudson Gas Electric Corporation
Case 17-E-_____ 17-G-_____
Depreciation Factors and Rates - Electric Department

Account	Account Description	Original Cost @ 12/31/16	12/31/2016 Accumulated Book Depreciation	PROPOSED							Difference Book & Theo. Requirement
				ASL	Curve Type	Net Salv. %	Annual Rate	Annual Accrual	Theoretical Requirement		
DISTRIBUTION											
360-11-1	DISTR - LAND RIGHTS - OH	847,391	648,147	75	S3	0	0.013300	11,270	483,127	165,020	
360-13-1	DISTR - LAND RIGHTS - SUB	2,587	49	75	S3	0	0.013143	34	1,992	(1,943)	
360-23-1	DISTR - LAND RIGHTS - UND	3,541	1,523	75	S3	0	0.013273	47	1,468	55	
361-00-1	STRUCTURES & IMPROVEMENTS	15,643,840	2,545,437	75	R2.5	-30	0.017290	270,482	3,335,081	(789,644)	
362-11-1	STATION EQUIPMENT- IN USE	145,613,812	33,611,913	54	R1.5	-35	0.024975	3,636,700	42,894,672	(9,282,759)	
362-12-1	SUPERVISORY EQUIPMENT	2,304,149	627,860	29	S0.5	-30	0.044815	103,260	1,006,227	(378,367)	
362-20-1	STATION EQUIPMENT- HELD	3,098,296	604,145	43	S1	-35	0.031350	97,131	1,052,300	(448,155)	
362-30-1	SUPERVISORY EQUIP- ELECTRONICS	1,529,416	(67,488)	22	S1	-35	0.061425	93,944	612,968	(680,456)	
364-00-1	POLES & FIXTURES	221,791,523	42,672,758	60	R0.5	-50	0.025050	5,555,878	45,172,387	(2,499,629)	
365-10 & 20-1	OVHD. CONDUCTORS & DEVICES	202,197,214	45,546,912	65	R1	-50	0.023100	4,670,756	55,548,392	(10,001,480)	
366-11 & 22-1	UNDERGROUND CONDUIT	34,758,449	9,225,614	70	R3	-50	0.021450	745,569	11,152,676	(1,927,062)	
367-11, 12, 21 & 22-1	UNDERGROUND COND. & DEVICES	64,441,508	17,082,152	65	R2.5	-40	0.021560	1,389,359	20,992,899	(3,910,747)	
368-11 thru 15 & 17-1	TRANSFORMERS	124,342,188	35,015,538	41	S0	-15	0.028055	3,488,390	41,942,158	(6,926,620)	
369-10-1	OVERHEAD SERVICES	35,770,410	16,607,652	60	R1.5	-100	0.033400	1,194,732	19,469,340	(2,861,688)	
369-21 & 22-1	UNDERGROUND SERVICES	11,916,315	3,356,881	60	R1.5	-40	0.023380	278,604	2,978,699	378,182	
370-11, 12 & 20-1	METERS & INSTALLATION	42,542,935	9,962,641	33	R0.5	0	0.029873	1,270,906	11,768,609	(1,805,968)	
371-10 & 22-1	INSTALLATION ON CUST. PREMISES	6,463,650	2,409,303	23	R0.5	-20	0.051381	332,106	2,299,325	109,978	
372-10-00-1	LEASED PROP. ON CUST. PREMISES	278,776	93,535	8	L1	0	0.125000	34,847	212,401	(118,866)	
373- 10,21,22,30,40,51,52,61,62 &70-1	STREET LIGHTS & CONDUCTORS	12,358,108	5,859,784	33	R0.5	-25	0.037476	463,131	4,956,291	903,493	
	DISTRIBUTION TOTAL	925,904,108	225,804,356				0.025529	23,637,146	265,881,012	(40,076,656)	
390-00,05,07&15-1	GENERAL PLANT STRUCTURES AND IMPROVEMENTS	1,610,671	505,436	40	R1	-25	0.031250	50,333	492,640	12,796	
	ELECTRIC TOTAL before intangible	1,272,332,027	327,936,918				0.025211	32,077,074	372,155,459	(44,218,541)	
303-00	INTANGIBLE PLANT	2,416,109	327,916	35	SQ	0	0.028571	69,031	327,916	0	
	ELECTRIC TOTAL	1,274,748,136	328,264,834				0.025218	32,146,105	372,483,375	(44,218,541)	

Intangible electric assets are included for comparison purposes and are not part of the depreciation study.

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Gas Department

CURRENT

<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo Requirement</u>
TRANSMISSION										
365-11-2	TRANSM-ROW-MAINS	1,566,260	842,911	70	R4	0	0.014286	22,376	550,797	292,114
365-13-2	TRANSM-LAND RIGHTS-REG	1,485	28	70	R4	0	0.014286	21	1,345	(1,316)
366-20-2	STRUCTURES & IMPROVEMENTS	710,239	236,377	50	S1	-55	0.031000	22,017	262,562	(26,185)
367-00-2	MAINS	27,862,727	13,535,835	80	R3	-25	0.015625	435,355	13,043,990	491,846
369-11-2	STATION EQUIPMENT	11,207,228	1,668,201	40	L0	-25	0.031253	350,259	1,722,136	(53,935)
369-12-2	SUPERVISORY EQUIPMENT	1,081,451	546,000	19	L2	-25	0.065790	71,149	437,985	108,016
369-30-2	STATION EQUIP - ELECTRONIC	275,684	27,609	19	L2	-25	0.065790	18,137	19,830	7,779
TRANSMISSION TOTAL		42,705,074	16,856,962				0.021500	919,314	16,038,644	818,318
DISTRIBUTION										
374-11	LAND & LAND RIGHTS	181,849	95,215	75	R3	0	0.013333	2,425	74,158	21,056
374-13	LAND RIGHTS - REGULATING	114,812	2,042	75	R3	0	0.013333	1,531	22,145	(20,103)
375-00-2	STRUCTURES & IMPROVEMENTS	1,146,414	(412,804)	55	S1.5	-15	0.020909	23,970	470,520	(883,325)
376-00-2	MAINS	209,528,783	44,903,366	95	R2.5	-45	0.015263	3,198,038	39,186,441	5,716,925
378-11-2	STATION EQUIPMENT	11,994,017	4,921,502	38	L0.5	-45	0.038158	457,668	3,603,502	1,317,999
378-12-2	SUPERVISORY EQUIPMENT	99,008	85,847	38	L0.5	-45	0.038158	3,778	48,660	37,187
378-30-2	STATION EQUIP - ELECTRONIC	34,062	4,113	38	L0.5	-45	0.038158	1,300	3,736	377
380-00-2	SERVICES	140,172,914	31,649,214	80	R2	-60	0.020000	2,803,458	29,753,459	1,895,754
381-00-2	METERS	17,576,234	4,367,431	28	L1.5	-2	0.036428	640,267	4,900,646	(533,215)
382-00-2	METER INSTALLATIONS	18,504,260	3,652,455	28	L1.5	-2	0.036428	674,073	4,996,477	(1,344,022)
385-00-2	INDUSTRIAL-STATION EQUIPMENT	1,210,732	698,325	45	R2	-30	0.028900	34,990	632,530	65,796
385-10-2	INDUSTRIAL-STATION EQUIPMENT	204,123	177,108	30	S2.5	-30	0.043300	8,839	148,807	28,301
DISTRIBUTION TOTAL		400,767,208	90,143,812				0.019600	7,850,337	83,841,082	6,302,731
GAS SUBTOTAL		443,472,282	107,000,775				0	8,769,651	99,879,726	7,121,049

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Gas Department

PROPOSED

<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo Requirement</u>
TRANSMISSION										
365-11-2	TRANSM-ROW-MAINS	1,566,260	842,911	70	R4	0	0.014300	22,398	550,852	292,059
365-13-2	TRANSM-LAND RIGHTS-REG	1,485	28	70	R4	0	0.014141	21	1,345	(1,317)
366-20-2	STRUCTURES & IMPROVEMENTS	710,239	236,377	50	S1	-25	0.025000	17,756	211,760	24,617
367-00-2	MAINS	27,862,727	13,535,835	75	R3	-40	0.018620	518,804	15,488,351	(1,952,516)
369-11-2	STATION EQUIPMENT	11,207,228	1,668,201	33	L1	-25	0.037875	424,474	2,597,133	(928,932)
369-12-2	SUPERVISORY EQUIPMENT	1,081,451	546,000	22	L1.5	-25	0.056875	61,508	371,117	174,883
369-30-2	STATION EQUIP - ELECTRONIC	275,684	27,609	25	S2	-25	0.049999	13,784	42,645	(15,036)
	TRANSMISSION TOTAL	42,705,074	16,856,962				0.024792	1,058,745	19,263,203	(2,406,241)
DISTRIBUTION										
374-11	LAND & LAND RIGHTS	181,849	95,215	75	R3	0	0.013302	2,419	74,158	21,057
374-13	LAND RIGHTS - REGULATING	114,812	2,042	75	R3	0	0.013300	1,527	22,145	(20,103)
375-00-2	STRUCTURES & IMPROVEMENTS	1,146,414	(412,804)	55	S1.5	-35	0.024349	27,914	552,380	(965,184)
376-00-2	MAINS	209,528,783	44,903,366	95	R2.5	-60	0.016800	3,520,084	43,182,025	1,721,341
378-11-2	STATION EQUIPMENT	11,994,017	4,921,502	32	S0	-40	0.043578	522,676	4,600,916	320,586
378-12-2	SUPERVISORY EQUIPMENT	99,008	85,847	34	R1	-40	0.041158	4,075	61,051	24,796
378-30-2	STATION EQUIP - ELECTRONIC	34,062	4,113	25	S2	-40	0.055986	1,907	6,657	(2,544)
380-00-2	SERVICES	140,172,914	31,649,214	78	R2	-100	0.025600	3,588,427	38,073,926	(6,424,712)
381-00-2	METERS	17,576,234	4,367,431	26	L1	0	0.038500	676,685	4,625,043	(257,612)
382-00-2	METER INSTALLATIONS	18,504,260	3,652,455	26	L1	0	0.038500	712,414	4,736,372	(1,083,917)
385-00-2	INDUSTRIAL-STATION EQUIPMENT	1,210,732	698,325	45	S1	-30	0.028860	34,942	617,771	80,554
385-10-2	INDUSTRIAL-STATION EQUIPMENT	204,123	177,108	35	S2.5	-30	0.037179	7,589	132,197	44,911
	DISTRIBUTION TOTAL	400,767,208	90,143,812				0.022708	9,100,659	96,684,641	(6,540,829)
	GAS SUBTOTAL	443,472,282	107,000,775				0	10,159,404	115,947,844	(8,947,069)

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Gas Department

		CURRENT									
<u>Account</u>	<u>Account Description</u>	<u>Original Cost</u> <u>@ 12/31/16</u>	<u>12/31/2016</u> <u>Accumulated</u> <u>Book</u> <u>Depreciation</u>	<u>ASL</u>	<u>Curve</u> <u>Type</u>	<u>Net Salv.</u> <u>%</u>	<u>Annual</u> <u>Rate</u>	<u>Annual</u> <u>Accrual</u>	<u>Theoretical</u> <u>Requirement</u>	<u>Difference</u> <u>Book & Theo</u> <u>Requirement</u>	
IROQUOIS TRANSMISSION											
365-50-2 ASL	LAND & LAND RIGHTS	7,131	2,489	70	R4	0	0.014300	102	2,471	18	
365-50-2 RL	LAND & LAND RIGHTS	147,779	147,779			0	0.000000	0	147,779	0	
366-50-2 ASL	STRUCTURES & IMPROVEMENTS	21,435	55,327	50	S1	-55	0.031000	664	13,655	41,672	
366-50-2 RL	STRUCTURES & IMPROVEMENTS *	107,175	114,628			-55	0.011000	1,179	114,628	0	
367-50-2 ASL	MAINS	435,508	161,166	80	R3	-25	0.015600	6,794	159,380	1,786	
367-50-2 RL	MAINS *	10,374,898	10,690,776			-25	0.003100	32,162	10,690,776	0	
369-51-2 ASL	STATION EQUIPMENT	272,574	498,645	40	L0	-25	0.031300	8,532	99,920	398,725	
369-51-2 RL	STATION EQUIPMENT *	1,362,846	1,434,259			-25	0.006300	8,586	1,434,259		
369-52-2 ASL	SUPERVISORY EQUIPMENT	1	14,261	19	L2	-25	0.065800	0	1	14,260	
369-52-2 RL	SUPERVISORY EQUIPMENT *	1	3,822			-25	0.013200	0	3,822	0	
IROQUOIS TRANSMISSION TOTAL		12,729,345	13,123,150				0.004600	58,019	12,666,690	456,460	
GAS TOTAL		456,201,627	120,123,925					8,827,670	112,546,415	7,577,509	

*Iroquois orig cost fully amortized

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Gas Department

PROPOSED

<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo Requirement</u>
IROQUOIS TRANSMISSION										
365-50-2 ASL	LAND & LAND RIGHTS	7,131	2,489	70	R4	0	0.014304	102	2,471	18
365-50-2 RL	LAND & LAND RIGHTS	147,779	147,779	fully accrued		0	0.000000	0	147,779	0
366-50-2 ASL	STRUCTURES & IMPROVEMENTS	21,435	55,327	50	S1	-25	0.025006	536	11,010	44,317
366-50-2 RL	STRUCTURES & IMPROVEMENTS *	107,175	114,628	30	S1	-25	0.041661	4,465	101,757	12,871
367-50-2 ASL	MAINS	435,508	161,166	75	R3	-25	0.016624	7,240	169,483	(8,317)
367-50-2 RL	MAINS *	10,374,898	10,690,776	30	R3	-25	0.039405	408,821	9,891,796	798,980
369-51-2 ASL	STATION EQUIPMENT	272,574	498,645	33	L1	-25	0.037876	10,324	148,945	349,700
369-51-2 RL	STATION EQUIPMENT *	1,362,846	1,434,259	30	L1	-25	0.049854	67,943	1,253,832	180,427
369-52-2 ASL	SUPERVISORY EQUIPMENT	1	14,261	22	L1.5	-25	0.000000	0	1	14,260
369-52-2 RL	SUPERVISORY EQUIPMENT *	1	3,822	fully accrued		-25	0.000000	0	0	3,822
IROQUOIS TRANSMISSION TOTAL		12,729,345	13,123,150				0.039200	499,431	11,727,074	1,396,076
GAS TOTAL		456,201,627	120,123,925					10,658,835	127,674,918	(7,550,993)

*Iroquois orig cost fully amortized

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Common Department

		CURRENT									
<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>	
390-00-4	General Structures & Imp 39YR	70,663,074	18,330,540	50	O1	-55	0.031000	2,190,555	16,641,520	1,689,020	
392-10-4	Transportation Equip- Electric	8,031,445	3,615,830	10	L2.5	+10	0.087000	698,736	2,818,528	797,302	
392-20-4	Transportation Equip- Gas	5,141,999	2,212,514	10	L2.5	+10	0.090000	462,780	1,858,495	354,019	
392-40-4	Transportation Equip- Com	10,231,921	4,455,991	10	L2.5	+10	0.090000	920,873	3,780,764	675,226	
	Transportation Total	23,405,365	10,284,335					2,082,389	8,457,787	1,826,548	
396-10-4	Power Operated Equip- Electric	32,341,855	12,537,466	12	L3	+10	0.075000	2,425,639	12,002,495	534,972	
396-20-4	Power Operated Equipment - Gas	4,249,513	1,652,083	12	L3	+15	0.070800	300,866	1,435,560	216,523	
396-40-4	Power Operated Equip- Common	1,533,760	591,325	12	L3	+15	0.070800	108,590	497,902	93,423	
	POE Total	38,125,128	14,780,875					2,835,095	13,935,957	844,918	
	Common - Other than General Equip	132,193,567	43,395,750					7,108,039	39,035,264	4,360,486	

		CURRENT									
<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>	
General Equipment											
391-11-4	EDP Equip- System and Main Frame	14,745,827	7,511,843	8	SQ	+0	0.125000	1,843,228	6,906,002	605,841	
391-12-4	EDP- Systems Operations - SCADA	1,570,399	682,056	12	SQ	+0	0.083333	130,866	617,329	64,727	
391-21-4	Data Handling Equipment	69,666	56,272	20	SQ	+0	0.050000	3,483	44,585	11,687	
391-22-4	Office Furniture	4,772,475	2,565,267	20	SQ	+0	0.050000	238,624	2,471,259	94,008	
393-00-4	Stores Equipment	206,943	107,712	35	SQ	+0	0.028571	5,913	129,812	(22,100)	
393-20-4	Stores Equipment- Forklifts	614,175	157,317	35	SQ	+0	0.028571	17,548	176,695	(19,378)	
394-10-4	Garage & Repair Equipment	212,762	169,184	30	SQ	+0	0.033333	7,092	165,019	4,165	
394-20-4	Shop Equipment	779,849	561,646	30	SQ	+0	0.033333	25,995	551,565	10,081	

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Common Department

		PROPOSED						
<u>Account</u>	<u>Account Description</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>
390-00-4	General Structures & Imp 39YR	55	R11	-50	0.027298	1,928,984	19,995,197	(1,664,657)
392-10-4	Transportation Equip- Electric	11	L2.5	+10	0.081091	651,280	2,649,288	966,542
392-20-4	Transportation Equip- Gas	11	L2.5	+10	0.081791	420,570	1,762,270	450,244
392-40-4	Transportation Equip- Com	11	L2.5	+10	0.081808	837,052	3,576,900	879,091
	Transportation Total					1,908,902	7,988,458	2,295,877
396-10-4	Power Operated Equip- Electric	13	L2.5	+10	0.069129	2,235,762	10,869,440	1,668,026
396-20-4	Power Operated Equipment - Gas	13	L2.5	+10	0.069210	294,109	1,376,040	276,043
396-40-4	Power Operated Equip- Common	13	L2.5	+10	0.069210	106,152	478,711	112,614
	POE Total					2,636,023	12,724,191	2,056,684
	Common - Other than General Equip					6,473,909	40,707,846	2,687,904

		PROPOSED							
<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>
General Equipment									
391-11-4	EDP Equip- System and Main Frame	11,530,143 3,215,684 *	5	SQ	0	0.200000	2,306,029	6,934,043 3,215,684	(2,637,884)
391-12-4	EDP- Systems Operations - SCADA	1,499,360 71,039 *	10	SQ	0	0.100000	149,936	666,204 71,039	(55,187)
391-21-4	Data Handling Equipment	18,894 50,772 *	10	SQ	0	0.099979	1,889	6,613 50,772	(1,113)
391-22-4	Office Furniture	3,066,318 1,706,157 *	15	SQ	0	0.066700	204,523	1,377,980 1,706,157	(518,870)
393-00-4	Stores Equipment	103,453 103,490 *	25	SQ	0	0.039999	4,138	70,108 103,490	(65,886)
393-20-4	Stores Equipment- Forklifts	480,215 133,960 *	25	SQ	0	0.040001	19,209	100,292 133,960	(76,935)
394-10-4	Garage & Repair Equipment	127,714 85,048 *	25	SQ	0	0.040003	5,109	109,094 85,048	(24,958)
394-20-4	Shop Equipment	572,320 207,529 *	25	SQ	0	0.040000	22,893	446,110 207,529	(91,993)

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Common Department

<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>12/31/2016 Accumulated Book Depreciation</u>	<u>CURRENT</u>							<u>Difference Book & Theo. Requirement</u>
				<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>		
394-30-4	Tools & Work Equipment	13,652,040	5,834,841	30	SQ	+0	0.033333	455,068	5,657,644	177,198	
395-10-4	Laboratory Equipment	1,562,726	1,005,987	35	SQ	+0	0.028571	44,649	987,291	18,696	
395-20-4	Laboratory Equipment- R&D	3,550	3,550	35	SQ	+0	0.028571	101	3,053	497	
397-10-4	Communication Equipment - Radio	9,874,723	2,389,177	20	SQ	+0	0.050000	493,736	2,195,714	193,463	
397-20-4	Communication Equipment - Telephone	1,421,669	676,176	10	SQ	+0	0.100000	142,167	648,734	27,442	
398-00-4	Miscellaneous General Equipment	297,170	151,997	30	SQ	+0	0.033333	9,906	149,729	2,267	
	Common - Gen Equip Vintage Accounts	49,783,974	21,873,025					3,418,376	20,704,432	1,168,593	
	Total Common before intangibles	181,977,541	65,268,775					10,526,415	59,739,696	5,529,079	
303-00	Intangible Plant - Software	33,448,023	20,106,825	5	SQ	0	0.200000	4,186,074	20,106,825	0	
303-10	Intangible Plant - Software 10-year	8,146,897	960,907	10	SQ	0	0.100000	814,712	960,907	0	
303-20	Intangible Plant - Software 3-year	0	0	3	SQ	0	0.033333	0	0	0	
	Intangible - Software Total	41,594,920	21,067,732					5,000,786	21,067,732	0	
	Total Common	223,572,461	86,336,507					15,527,201	80,807,428	5,529,079	

Common software are included for comparison purposes and are not part of the depreciation study.

* fully amortized based on proposed life

Central Hudson Gas & Electric Corporation
Case 17-E-_____ & Case 17-G-_____
Depreciation Factors and Rates - Common Department

PROPOSED									
<u>Account</u>	<u>Account Description</u>	<u>Original Cost @ 12/31/16</u>	<u>ASL</u>	<u>Curve Type</u>	<u>Net Salv. %</u>	<u>Annual Rate</u>	<u>Annual Accrual</u>	<u>Theoretical Requirement</u>	<u>Difference Book & Theo. Requirement</u>
394-30-4	Tools & Work Equipment	12,256,293 1,395,747 *	25	SQ	0	0.040000	490,252	5,287,774 1,395,747	(848,680)
395-10-4	Laboratory Equipment	476,125 1,086,601 *	20	SQ	0	0.049999	23,806	340,556 1,086,601	(421,170)
395-20-4	Laboratory Equipment- R&D	3,550	0	SQ	0	0.000000	0	3,550	0
397-10-4	Communication Equipment - Radio	8,084,464 1,790,259 *	10	SQ	0	0.100000	808,446	1,549,248 1,790,259	(950,330)
397-20-4	Communication Equipment - Telephone	1,421,669	10	SQ	0	0.100000	142,167	648,734	27,442
398-00-4	Miscellaneous General Equipment	228,253 68,917 *	20	SQ	0	0.050002	11,413	138,530 68,917	(55,450)
	Common - Gen Equip Vintage Accounts	49,783,974					4,189,810	27,594,039	(5,721,014)
	Total Common before intangibles	49,783,974					10,663,719	68,301,885	(3,033,110)
303-00	Intangible Plant - Software	33,448,023	5	SQ	0	0.200000	4,186,074	20,106,825	0
303-10	Intangible Plant - Software 10-year	8,146,897	10	SQ	0	0.100000	814,712	960,907	0
303-20	Intangible Plant - Software 3-year	0	3	SQ	0	0.333300	0	0	0
	Intangible - Software Total	41,594,920					5,000,786	21,067,732	0
	Total Common	91,378,894					15,664,505	89,369,617	(3,033,110)

Common software are included for comparison purpose

* fully amortized based on proposed life

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

CASE 17-E- _____ & 17-G- _____

Depreciation and Amortization Accrual Forecast

CENTRAL HUDSON GAS & ELECTRIC CORP.
DEPRECIATION & AMORTIZATION ACCRUAL FORECAST

Rate Year Ending June 2019

	2018 Budget Version Current Rates	Depreciation Study Proposed Rates	Proposed Annual Impact
<u>ELECTRIC</u>	<u>Accrual</u> \$(000)	<u>Accrual</u> \$(000)	<u>Accrual</u> \$(000)
Hydro	\$ 721	\$ 744	\$ 23
Other	\$ 127	\$ 132	\$ 5
Transmission	\$ 4,691	\$ 5,694	\$ 1,003
Substation	\$ 7,551	\$ 8,172	\$ 621
Substation - East Fishkill Amortization	\$ 69	\$ 69	\$ -
New Business & Improvements	\$ 14,110	\$ 16,500	\$ 2,390
Transformers	\$ 3,699	\$ 3,708	\$ 9
Meters	\$ 1,543	\$ 1,386	\$ (157)
General Plant	\$ 57	\$ 48	\$ (9)
Non-Depreciable	\$ -	\$ -	\$ -
Total	\$ 32,568	\$ 36,453	\$ 3,885
<u>GAS</u>			
Production	\$ -	\$ -	\$ -
Storage	\$ -	\$ -	\$ -
Transmission	\$ 518	\$ 607	\$ 89
Regulator Station	\$ 1,053	\$ 1,207	\$ 154
New Business & Improvements	\$ 7,794	\$ 9,186	\$ 1,392
Regulators	\$ -	\$ -	\$ -
Meters	\$ 1,447	\$ 1,530	\$ 83
Leased Property	\$ -	\$ -	\$ -
Non-Depreciable	\$ -	\$ -	\$ -
Int Gas Profits Amort	\$ -	\$ -	\$ -
Iroquois - Transmission	\$ 51	\$ 419	\$ 368
Iroquois - Station	\$ 13	\$ 83	\$ 70
Total	\$ 10,876	\$ 13,032	\$ 2,156
<u>COMMON</u>			
Structure & Improvements	\$ 2,422	\$ 2,202	\$ (220)
Office & General Equipment	\$ 294	\$ 246	\$ (48)
EDP Equipment	\$ 3,045	\$ 3,720	\$ 675
EDP Software (calc amort per project)	\$ 9,114	\$ 9,114	\$ -
Tools & Work Equipment	\$ 609	\$ 648	\$ 39
Radio	\$ 1,321	\$ 2,160	\$ 839
Telephone	\$ 120	\$ 126	\$ 6
Vehicles	\$ 2,325	\$ 2,010	\$ (315)
Power Op Eq	\$ 3,245	\$ 3,030	\$ (215)
Leased	\$ -	\$ -	\$ -
Non-Deprec	\$ -	\$ -	\$ -
Total	\$ 22,495	\$ 23,256	\$ 761
<u>FUTURE USE</u>			
Land & Rights	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
<u>NON-UTILITY</u>			
Non-Deprec	\$ -	\$ -	\$ -
Deprec	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -
<u>TOTAL CORP</u>	<u>\$ 65,939</u>	<u>\$ 72,741</u>	<u>\$ 6,802</u>

**CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E-____ & CASE 17-G-____**

**Financial Statements
for 2014, 2015, 2016 and the twelve months ended March 2017**

Schedule A - Balance Sheets

Schedule B - Income Statements

Schedule C - Statement of Retained Earnings

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Balance Sheet
Assets and Other Debits

<u>Acct. No.</u>	<u>Account Title</u>	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2016</u>	<u>Mar. 31, 2017</u>
101-106,118	Utility Plant	\$1,737,137,223	\$1,860,289,651	\$1,985,218,991	\$2,020,243,557
107	Construction Work in Progress	46,818,219	40,538,187	62,256,237	53,053,983
	Total Utility Plant	1,783,955,442	1,900,827,838	2,047,475,228	2,073,297,540
108,111,119	(Less) Accum. Prov. for Depr. Amort. Depl.	505,986,698	524,945,233	547,037,501	555,302,789
	Net Utility Plant	1,277,968,744	1,375,882,605	1,500,437,727	1,517,994,751
120	Nuclear Fuel	-	-	-	-
120.5	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies	-	-	-	-
	Net Nuclear Fuel	-	-	-	-
	Net Utility Plant	1,277,968,744	1,375,882,605	1,500,437,727	1,517,994,751
121	Nonutility Property	524,237	524,237	524,237	524,237
122	(Less) Accum. Prov. for Depr. and Amort.	-	-	-	-
123.1	Investment in Subsidiary Companies	-	-	-	-
124	Other Investments	13,302,830	19,406,969	19,485,590	20,305,727
125 - 128	Special Funds	56,938,810	59,044,445	35,953,680	43,985,669
	Total Other Property and Investments	70,765,877	78,975,651	55,963,507	64,815,633
131	Cash	18,137,638	6,025,929	12,720,943	10,116,045
132 - 134	Special Deposits	231,135	1,359,972	1,314,451	1,314,192
135	Working Fund	165,008	285,280	391,206	391,206
136	Temporary Cash Investments	-	-	-	-
142	Customer Accounts Receivable	59,705,878	43,806,722	47,864,953	55,534,455
143	Other Accounts Receivable	3,814,183	7,155,935	5,927,305	4,722,161
144	(Less) Accum. Prov. for Uncollectible Acct.-Credit	4,800,000	5,600,000	4,100,000	3,800,000
146	Accounts Receivable from Assoc. Companies	86,730	229,923	(55,620)	76,900
151	Fuel Stock	402,918	482,349	461,888	452,697
154	Plant Materials and Operating Supplies	10,816,727	13,148,371	19,494,744	20,533,824
163	Stores Expense Undistributed	3,435	4,027	(1,367)	(116,964)
164.1	Gas Stored Underground - Current	6,322,513	5,147,933	4,054,107	1,939,367
165	Prepayments	22,327,617	22,380,495	23,980,142	23,621,593
171	Interest and Dividends Receivable	-	-	-	-
172	Rents Receivable	275,626	272,664	664,648	719,224
173	Accrued Utility Revenues	16,866,162	28,216,004	19,775,201	16,911,456
174	Miscellaneous Current and Accrued Assets	2,859,312	2,975,722	3,082,544	3,120,760
175	Derivative Instrument Assets	-	-	1,368,775	55,950
	Total Current and Accrued Assets	137,214,882	125,891,326	136,943,920	135,592,866
181	Unamortized Debt Expense	4,096,051	3,893,841	3,938,125	3,836,601
182.3	Other Regulatory Assets	335,050,633	249,223,237	191,094,309	187,253,931
183	Prelim. Survey and Investigation Charges (Electric)	2,899	-	5,118	17,886
183.1	Prelim. Natural Gas Survey and Investigation Charges	-	-	1,279	4,471
184	Clearing Accounts	772,331	801,536	955,870	1,769,065
186	Miscellaneous Deferred Debits	1,560,508	1,722,949	2,461,190	2,800,146
188	Research, Devel. and Demonstration Expend.	(327,246)	(308,944)	(382,312)	1,985
189	Unamortized Loss on Reacquired Debt	4,978,082	4,458,273	3,938,325	3,808,173
190	Accumulated Deferred Income Taxes	126,204,125	110,571,639	112,367,395	117,448,725
	Total Deferred Debits	472,337,383	370,362,531	314,379,299	316,940,983
	Total Assets and Other Debits	\$1,958,286,886	\$1,951,112,113	\$2,007,724,453	\$2,035,344,233

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Balance Sheet
Liabilities and Other Credits

Acct. No.	Account Title	Dec. 31, 2014	Dec. 31, 2015	Dec. 31, 2016	Mar. 31, 2017
201	Common Stock Issued	\$84,310,435	\$84,310,435	\$84,310,435	\$84,310,435
204	Preferred Stock Issued	100	100	100	100
207	Premium on Capital Stock	63,840,146	63,840,146	63,840,146	63,840,146
208 - 211	Other Paid-in Capital	176,111,522	176,111,522	176,111,522	176,111,522
214	(Less) Capital Stock Expense	4,632,842	4,632,842	4,632,842	4,632,842
215,215.1,216	Retained Earnings	216,455,818	237,520,076	265,639,755	278,955,121
217	(Less) Reacquired Capital Stock	-	-	-	-
	Total Proprietary Capital	536,085,179	557,149,437	585,269,116	598,584,482
221	Bonds	-	-	-	-
224	Other Long-Term Debt	505,950,000	525,950,000	571,950,000	571,950,000
226	(Less) Unamortized Discount on Long-Term Debt-Debit	-	-	-	-
	Total Long-Term Debt	505,950,000	525,950,000	571,950,000	571,950,000
228.2	Accumulated Provision for Injuries and Damages	4,118,143	3,702,834	3,852,284	3,974,016
228.4	Accumulated Miscellaneous Operating Provisions	-	-	-	-
	Total Other Noncurrent Liabilities	4,118,143	3,702,834	3,852,284	3,974,016
230	Asset Retirement Obligations	1,176,196	985,294	1,034,600	1,028,204
231	Notes Payable	-	27,000,000	-	20,000,000
232	Accounts Payable	44,650,638	40,178,989	42,733,875	29,603,613
234	Accounts Payable to Associated Companies	299,961	336,054	684,680	700,107
235	Customer Deposits	6,947,964	8,366,034	7,639,279	7,618,269
236	Taxes Accrued	(9,861,527)	(32,898,122)	(3,245,419)	(2,387,939)
237	Interest Accrued	5,618,397	5,451,429	5,761,512	7,843,825
238	Dividends Declared	-	-	-	-
241	Tax Collections Payable	65,608	(152,491)	262,697	348,247
242	Miscellaneous Current and Accrued Liabilities	16,911,986	11,663,300	14,667,421	14,541,291
244	Derivative Instruments Liabilities	7,156,704	9,400,669	-	6,886,204
	Total Current and Accrued Liabilities	72,965,927	70,331,156	69,538,645	86,181,821
252	Customer Advances for Construction	988,363	766,227	1,818,261	1,893,321
253	Other Deferred Credits	263,613,615	236,638,965	173,501,385	151,862,529
254	Other Regulatory Liabilities	163,886,682	143,542,387	153,340,655	161,037,057
255	Accumulated Deferred Investment Tax Credits	155,000	83,000	37,000	26,100
281 - 285	Accumulated Deferred Income Taxes	410,523,977	412,948,107	448,417,107	459,834,907
	Total Deferred Credits	839,167,637	793,978,686	777,114,408	774,653,914
	Total Liabilities and Other Credits	\$1,958,286,886	1,951,112,113	\$2,007,724,453	\$2,035,344,233

Central Hudson Gas & Electric Corporation
Income Statement
For the Twelve Months Ended March 31, 2017

EXHIBIT __ (ATP-5)
Schedule B
Sheet 1 of 4

<u>Acct. No.</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
	UTILITY OPERATING INCOME			
400	Operating Revenues	516,756,021	136,694,685	653,450,706
	Operating Expenses			
401	Operation Expenses	315,326,881	74,720,724	390,047,605
402	Maintenance Expenses	33,418,527	7,661,626	41,080,153
403	Depreciation Expense	32,999,871	9,768,850	42,768,721
404 - 405	Amort. & Depl. of Utility Plant	3,981,856	978,213	4,960,069
407	Regulatory Debits	-	-	-
408.1	Taxes Other Than Income Taxes	48,787,970	15,156,420	63,944,390
409.1	Income Taxes -- Federal	484,691	(5,553,960)	(5,069,269)
409.1	-- Other	409,218	(1,053,950)	(644,732)
410.1	Provision for Deferred Income Taxes	43,384,000	19,180,100	62,564,100
411.1	(Less) Provision for Deferred Income Taxes -Cr.	19,920,600	3,235,100	23,155,700
411.4	Investment Tax Credit Adj. -- Net	-	-	-
411.9	Accretion Expense	-	-	-
	Total Utility Operating Expenses	458,872,414	117,622,923	576,495,337
	Net Utility Operating Income	57,883,607	19,071,762	76,955,369
	OTHER INCOME AND DEDUCTIONS			
	Other Income			
	Nonutility Operating Income			
415	Revenues From Merchandising, Jobbing and Contract Work			-
416	(Less) Costs and Exp. of Merchandising, Job. & Contract Work			-
417.1	(Less) Expenses of Nonutility Operations			-
418	Nonoperating Rental Income			-
418.1	Equity in Earnings of Subsidiary Companies			-
419	Interest and Dividend Income			865,939
419.1	Allowance for Other Funds Used During Construction			1,464,482
421	Miscellaneous Nonoperating Income			1,467,664
421.1	Gain on Disposition of Property			-
	Total Other Income			3,798,085
	Other Income Deductions			
421.2	Loss on Disposition of Property			-
425	Miscellaneous Amortization			-
426.1 - 426.5	Miscellaneous Income Deductions			(340,393)
	Total Other Income Deductions			(340,393)
	Taxes Applic. to Other Income and Deductions			
408.2	Taxes Other Than Income Taxes			88,464
409.2	Income Taxes -- Federal			(250,000)
410.2	Provision for Deferred Inc. Taxes			(669,200)
411.2	(Less) Provision for Deferred Income Taxes -- Cr.			910,100
420	(Less) Investment Tax Credits			42,400
	Total Taxes on Other Income and Deductions			(1,783,236)
	Net Other Income and Deductions			5,921,714
	INTEREST CHARGES			
427	Interest on Long-Term Debt			23,403,698
428	Amort. of Debt Disc. and Expense			386,095
428.1	Amortization of Loss on Reacquired Debt			520,149
431	Other Interest Expense			6,845,076
432	(Less) Allowance for Borrowed Funds Used During Construction-Cr.			796,734
	Net Interest Charges			30,358,284
	Income Before Extraordinary Items			52,518,799
	EXTRAORDINARY ITEMS			
434	Extraordinary Income			-
435	(Less) Extraordinary Deductions			-
	Net Extraordinary Items			-
409.3	Income Taxes -- Federal and Other			-
	Extraordinary Items After Taxes			-
	Net Income			52,518,799

Central Hudson Gas & Electric Corporation
Income Statement
For the Year Ended December 31, 2016

EXHIBIT __ (ATP-5)
Schedule B
Sheet 2 of 4

<u>Acct. No.</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
	UTILITY OPERATING INCOME			
400	Operating Revenues	511,595,364	129,346,710	640,942,074
	Operating Expenses			
401	Operation Expenses	309,895,906	67,700,850	377,596,756
402	Maintenance Expenses	34,339,556	7,686,911	42,026,467
403	Depreciation Expense	32,451,756	9,533,334	41,985,090
404 - 405	Amort. & Depl. of Utility Plant	3,633,244	891,059	4,524,303
407	Regulatory Debits	-	-	-
408.1	Taxes Other Than Income Taxes	48,274,422	14,731,640	63,006,062
409.1	Income Taxes -- Federal	3,724,991	(6,009,760)	(2,284,769)
409.1	-- Other	656,718	(1,124,750)	(468,032)
410.1	Provision for Deferred Income Taxes	42,210,400	19,479,344	61,689,744
411.1	(Less) Provision for Deferred Income Taxes -Cr.	20,328,000	4,039,600	24,367,600
411.9	Accretion Expense	-	-	-
	Total Utility Operating Expenses	454,858,993	108,849,028	563,708,021
	Net Utility Operating Income	56,736,371	20,497,682	77,234,053
	OTHER INCOME AND DEDUCTIONS			
	Other Income			
	Nonutility Operating Income			
415	Revenues From Merchandising, Jobbing and Contract Work			-
416	(Less) Costs and Exp. of Merchandising, Job. & Contract Work			-
417.1	(Less) Expenses of Nonutility Operations			-
418	Nonoperating Rental Income			-
418.1	Equity in Earnings of Subsidiary Companies			-
419	Interest and Dividend Income			11,692
419.1	Allowance for Other Funds Used During Construction			1,461,815
421	Miscellaneous Nonoperating Income			2,327,481
421.1	Gain in Disposition of Property			-
	Total Other Income			3,800,988
	Other Income Deductions			
421.2	Loss on Disposition of Property			-
425	Miscellaneous Amortization			-
426.1 - 426.5	Miscellaneous Income Deductions			(232,214)
	Total Other Income Deductions			(232,214)
	Taxes Applic. to Other Income and Deductions			
408.2	Taxes Other Than Income Taxes			84,862
409.2	Income Taxes -- Federal			(308,000)
410.2	Provision for Deferred Inc. Taxes			(301,300)
411.2	(Less) Provision for Deferred Income Taxes -- Cr.			990,200
420	(Less) Investment Tax Credits			46,000
	Total Taxes on Other Income and Deductions			(1,560,638)
	Net Other Income and Deductions			5,593,840
	INTEREST CHARGES			
427	Interest on Long-Term Debt			23,006,292
428	Amort. of Debt Disc. and Expense			375,312
428.1	Amortization of Loss on Reacquired Debt			519,948
431	Other Interest Expense			7,004,166
432	(Less) Allowance for Borrowed Funds Used During Construction-Cr.			721,504
	Net Interest Charges			30,184,214
	Income Before Extraordinary Items			52,643,679
	EXTRAORDINARY ITEMS			
434	Extraordinary Income			-
435	(Less) Extraordinary Deductions			-
	Net Extraordinary Items			-
409.3	Income Taxes -- Federal and Other			-
	Extraordinary Items After Taxes			-
	Net Income			52,643,679

Central Hudson Gas & Electric Corporation
Income Statement
For the Year Ended December 31, 2015

EXHIBIT __ (ATP-5)
Schedule B
Sheet 3 of 4

<u>Acct. No.</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
	UTILITY OPERATING INCOME			
400	Operating Revenues	541,865,501	146,286,726	688,152,227
	Operating Expenses			
401	Operation Expenses	354,931,722	91,054,741	445,986,463
402	Maintenance Expenses	33,386,682	8,975,607	42,362,289
403	Depreciation Expense	31,516,046	9,314,096	40,830,142
404 - 405	Amort. & Depl. of Utility Plant	2,682,507	561,504	3,244,011
407	Regulatory Debits	-	-	-
408.1	Taxes Other Than Income Taxes	44,771,176	13,131,456	57,902,632
409.1	Income Taxes -- Federal	6,235,900	(671,100)	5,564,800
409.1	-- Other	2,041,800	395,300	2,437,100
410.1	Provision for Deferred Income Taxes	19,707,050	12,884,586	32,591,636
411.1	(Less) Provision for Deferred Income Taxes -Cr.	6,485,500	4,801,000	11,286,500
411.9	Accretion Expense	-	-	-
	Total Utility Operating Expenses	488,787,383	130,845,190	619,632,573
	Net Utility Operating Income	53,078,118	15,441,536	68,519,654
	OTHER INCOME AND DEDUCTIONS			
	Other Income			
	Nonutility Operating Income			
415	Revenues From Merchandising, Jobbing and Contract Work			-
416	(Less) Costs and Exp. of Merchandising, Job. & Contract Work			-
417.1	(Less) Expenses of Nonutility Operations			-
418	Nonoperating Rental Income			-
418.1	Equity in Earnings of Subsidiary Companies			-
419	Interest and Dividend Income			(202,103)
419.1	Allowance for Other Funds Used During Construction			1,202,019
421	Miscellaneous Nonoperating Income			4,945,261
421.1	Gain in Disposition of Property			-
	Total Other Income			5,945,177
	Other Income Deductions			
421.2	Loss on Disposition of Property			-
425	Miscellaneous Amortization			45,324
426.1 - 426.5	Miscellaneous Income Deductions			(251,016)
	Total Other Income Deductions			(205,692)
	Taxes Applic. to Other Income and Deductions			
408.2	Taxes Other Than Income Taxes			78,161
409.2	Income Taxes -- Federal			367,000
410.2	Provision for Deferred Inc. Taxes			639,800
411.2	(Less) Provision for Deferred Income Taxes -- Cr.			2,038,700
420	(Less) Investment Tax Credits			72,000
	Total Taxes on Other Income and Deductions			(1,025,739)
	Net Other Income and Deductions			7,176,608
	INTEREST CHARGES			
427	Interest on Long-Term Debt			22,258,517
428	Amort. of Debt Disc. and Expense			359,051
428.1	Amortization of Loss on Reacquired Debt			519,809
431	Other Interest Expense			7,539,171
432	(Less) Allowance for Borrowed Funds Used During Construction-Cr.			568,544
	Net Interest Charges			30,108,004
	Income Before Extraordinary Items			45,588,258
	EXTRAORDINARY ITEMS			
434	Extraordinary Income			-
435	(Less) Extraordinary Deductions			-
	Net Extraordinary Items			-
409.3	Income Taxes -- Federal and Other			-
	Extraordinary Items After Taxes			-
	Net Income			45,588,258

Central Hudson Gas & Electric Corporation
Income Statement
For the Year Ended December 31, 2014

EXHIBIT __ (ATP-5)
Schedule B
Sheet 4 of 4

<u>Acct. No.</u>		<u>Electric</u>	<u>Gas</u>	<u>Total</u>
	UTILITY OPERATING INCOME			
400	Operating Revenues	581,398,383	163,571,460	744,969,843
	Operating Expenses			
401	Operation Expenses	403,779,023	118,095,494	521,874,517
402	Maintenance Expenses	31,758,428	8,799,854	40,558,282
403	Depreciation Expense	31,149,931	9,552,131	40,702,062
404 - 405	Amort. & Depl. of Utility Plant	2,693,839	463,201	3,157,040
407	Regulatory Debits	-	-	-
408.1	Taxes Other Than Income Taxes	42,747,926	11,979,009	54,726,935
409.1	Income Taxes -- Federal	8,728,100	2,556,300	11,284,400
409.1	-- Other	222,621	384,343	606,964
410.1	Provision for Deferred Income Taxes	23,346,240	7,532,020	30,878,260
411.1	(Less) Provision for Deferred Income Taxes -Cr.	11,220,758	5,385,078	16,605,836
411.9	Accretion Expense	(259,295)	(15,704)	(274,999)
	Total Utility Operating Expenses	532,946,055	153,961,570	686,907,625
	Net Utility Operating Income	48,452,328	9,609,890	58,062,218
	OTHER INCOME AND DEDUCTIONS			
	Other Income			
	Nonutility Operating Income			
415	Revenues From Merchandising, Jobbing and Contract Work			-
416	(Less) Costs and Exp. of Merchandising, Job. & Contract Work			(267)
417.1	(Less) Expenses of Nonutility Operations			-
418	Nonoperating Rental Income			-
418.1	Equity in Earnings of Subsidiary Companies			-
419	Interest and Dividend Income			475,360
419.1	Allowance for Other Funds Used During Construction			621,715
421	Miscellaneous Nonoperating Income			3,643,859
421.1	Gain in Disposition of Property			-
	Total Other Income			4,741,201
	Other Income Deductions			
421.2	Loss on Disposition of Property			-
425	Miscellaneous Amortization			90,648
426.1 - 426.5	Miscellaneous Income Deductions			(829,394)
	Total Other Income Deductions			(738,746)
	Taxes Applic. to Other Income and Deductions			
408.2	Taxes Other Than Income Taxes			79,656
409.2	Income Taxes -- Federal			(506,700)
410.2	Provision for Deferred Inc. Taxes			1,517,000
411.2	(Less) Provision for Deferred Income Taxes -- Cr.			2,819,000
420	(Less) Investment Tax Credits			143,000
	Total Taxes on Other Income and Deductions			(1,872,044)
	Net Other Income and Deductions			7,351,991
	INTEREST CHARGES			
427	Interest on Long-Term Debt			22,030,517
428	Amort. of Debt Disc. and Expense			348,743
428.1	Amortization of Loss on Reacquired Debt			624,558
431	Other Interest Expense			8,934,776
432	(Less) Allowance for Borrowed Funds Used During Construction-Cr.			368,263
	Net Interest Charges			31,570,331
	Income Before Extraordinary Items			33,843,878
	EXTRAORDINARY ITEMS			
434	Extraordinary Income			
435	(Less) Extraordinary Deductions			-
	Net Extraordinary Items			-
409.3	Income Taxes -- Federal and Other			
	Extraordinary Items After Taxes			
	Net Income			33,843,878

Central Hudson Gas & Electric Corporation

Statement of Retained Earnings

<u>Acct. No.</u>	<u>Account Title</u>	<u>Dec. 31, 2014</u>	<u>Dec. 31, 2015</u>	<u>Dec. 31, 2016</u>	<u>Twelve Months Ended Mar. 31, 2017</u>
216	Unappropriated Retained Earnings (Beginning of Period)	187,611,940	216,455,818	237,520,076	254,960,322
439	Adjustments to Retained Earnings				
	Debit: Common Stock Retirement	-	-	-	-
	Debit: Transfer of Subsidiary to CH Energy Group	-	-	-	-
	Debit: Premium on Preferred Stock Redemption	-	-	-	-
433	Balance Transferred from Income	33,843,878	45,588,258	52,643,679	52,518,799
		<u>221,455,818</u>	<u>262,044,076</u>	<u>290,163,755</u>	<u>307,479,121</u>
	Dividends Declared:				
437	Preferred Stock	-	-	-	-
438	Common Stock	5,000,000	24,524,000	24,524,000	28,524,000
		<u>5,000,000</u>	<u>24,524,000</u>	<u>24,524,000</u>	<u>28,524,000</u>
216	Unappropriated Retained Earnings (End of Period)	<u><u>216,455,818</u></u>	<u><u>237,520,076</u></u>	<u><u>265,639,755</u></u>	<u><u>278,955,121</u></u>
	Total Retained Earnings	<u><u>216,455,818</u></u>	<u><u>237,520,076</u></u>	<u><u>265,639,755</u></u>	<u><u>278,955,121</u></u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

ELECTRIC OPERATION AND MAINTENANCE EXPENSES

Schedule A - Summary of Electric Operation and Maintenance Expenses

Schedule B - Historic Electric Operation and Maintenance Expenses Detail

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Electric Operation and Maintenance Expenses

	<u>Year Ended Dec. 31, 2014</u>	<u>Year Ended Dec. 31, 2015</u>	<u>Year Ended Dec. 31, 2016</u>	<u>Twelve Months Ended Mar. 31, 2017</u>
<u>Class of Expense</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
Power Production	233,699,551	194,864,832	158,900,769	159,003,800
Transmission	11,048,443	11,511,582	11,237,642	11,659,404
Distribution	44,142,256	44,593,941	44,997,170	46,501,963
Customer Accounts	19,690,855	20,136,126	17,538,398	17,744,523
Customer Services	43,954,868	48,387,469	42,611,835	44,261,966
Sales Promotion	270,401	54,384	10,516	9,711
Administrative & General	<u>82,731,077</u>	<u>68,770,070</u>	<u>68,939,132</u>	<u>69,564,041</u>
Total Operation and Maintenance Expenses	<u><u>435,537,451</u></u>	<u><u>388,318,404</u></u>	<u><u>344,235,462</u></u>	<u><u>348,745,408</u></u>

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Electric Operation and Maintenance Expenses

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Steam Power Generation</u>				
500	Operation Supervision and Engineering	-	-	-	-
501	Fuel	-	-	-	-
502	Steam Expenses	-	-	-	-
505	Electric Expenses	-	-	-	-
506	Miscellaneous Steam Power Expenses	-	-	-	-
507	Rents	-	-	-	-
509	Allowances	-	-	-	-
	Total Operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
510	Maintenance Supervision and Engineering	-	-	-	-
511	Maintenance of Structures	-	-	-	-
512	Maintenance of Boiler Plant	-	-	-	-
513	Maintenance of Electric Plant	-	-	-	-
514	Maintenance of Miscellaneous Steam Plant	-	-	-	-
	Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Power Production Expenses-Steam Power	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>Nuclear Power Production</u>				
517	Operation Supervision and Engineering	-	-	-	-
518	Fuel	-	-	-	-
519	Coolants and Water	-	-	-	-
520	Steam Expenses	-	-	-	-
523	Electric Expenses	-	-	-	-
524	Miscellaneous Nuclear Power Expenses	-	-	-	-
525	Rents	-	-	-	-
	Total Operation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
528	Maintenance Supervision and Engineering	-	-	-	-
529	Maintenance of Structures	-	-	-	-
530	Maintenance of Reactor Plant Equipment	-	-	-	-
531	Maintenance of Electric Plant	-	-	-	-
532	Maintenance of Miscellaneous Nuclear Plant	-	-	-	-
	Total Maintenance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Power Production Expenses-Nuclear Power	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Electric Operation and Maintenance Expenses

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Hydraulic Power Generation</u>				
535	Operation Supervision and Engineering	545	200	241	241
536	Water for Power	-	-	-	-
537	Hydraulic Expenses	121	-	-	-
538	Electric Expenses	150,867	157,907	170,205	174,459
539	Miscellaneous Hydraulic Power Generation Expenses	47,639	9,844	26,465	28,402
	Total Operation	199,172	167,951	196,911	203,102
541	Maintenance Supervision and Engineering	47,996	-	34,851	40,388
542	Maintenance of Structures	1,585	36,020	8,159	3,734
543	Maintenance of Reservoirs, Dams, and Waterways	86,347	133,820	98,625	89,700
544	Maintenance of Electric Plant	405,593	427,251	428,136	474,893
545	Maintenance of Miscellaneous Hydraulic Plant	83,491	97,679	137,996	130,092
	Total Maintenance	625,012	694,770	707,767	738,807
	Total Power Production Expenses-Hydraulic Power	824,184	862,721	904,678	941,909
	<u>Other Power Generation</u>				
546	Operation Supervision and Engineering	8,791	147	-	-
547	Fuel	73,497	38,207	69,807	75,797
548	Generation Expenses	39,527	20,823	21,688	15,255
549	Miscellaneous Other Power Generation Expenses	28	-	-	-
	Total Operation	121,843	59,177	91,495	91,052
551	Maintenance Supervision and Engineering	26,983	35,904	27,574	24,637
552	Maintenance of Structures	8,043	6,103	5,689	1,659
553	Maintenance of Generating and Electric Plant	8,489	15,680	26,157	13,106
554	Maintenance of Miscellaneous Other Power Generation Plant	90,669	73,073	54,352	41,199
	Total Maintenance	134,184	130,760	113,772	80,601
	Total Power Production Expenses-Other Power	256,027	189,937	205,267	171,653
	<u>Other Power Supply Expenses</u>				
555	Purchased Power	230,738,166	191,705,773	155,188,122	155,116,273
556	System Control and Load Dispatching	1,442,774	1,582,242	2,108,284	2,315,941
557	Other Expenses	438,400	524,159	494,418	458,024
	Total Other Power Supply Expenses	232,619,340	193,812,174	157,790,824	157,890,238
	Total Power Production Expenses	233,699,551	194,864,832	158,900,769	159,003,800

Central Hudson Gas & Electric Corporation
 Case 17-E-____ & Case 17-G-____

Electric Operation and Maintenance Expenses

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Transmission Expenses</u>				
560	Operation Supervision and Engineering	625,023	654,006	651,907	535,671
561	Load Dispatching	66,720	78,773	128,799	282,054
562	Station Expenses	379,836	222,454	477,302	477,476
563	Overhead Lines Expenses	414,484	573,545	386,969	448,743
565	Transmission of Electricity by Others	2,190,553	2,190,040	2,189,622	2,189,886
566	Miscellaneous Transmission Expenses	964,657	1,220,092	1,008,232	1,062,641
567	Rents	1,306,239	1,261,488	1,327,224	1,325,530
	Total Operation	<u>5,947,512</u>	<u>6,200,398</u>	<u>6,170,055</u>	<u>6,322,001</u>
568	Maintenance Supervision and Engineering	183,387	145,719	188,457	202,210
569	Maintenance of Structures	715,703	775,595	817,967	794,106
570	Maintenance of Station Equipment	1,225,504	1,093,588	926,136	959,698
571	Maintenance of Overhead Lines	2,975,627	3,296,282	3,135,027	3,381,389
572	Maintenance of Underground Lines	710	-	-	-
573	Maintenance of Miscellaneous Transmission Plant	-	-	-	-
	Total Maintenance	<u>5,100,931</u>	<u>5,311,184</u>	<u>5,067,587</u>	<u>5,337,403</u>
	Total Transmission Expenses	<u>11,048,443</u>	<u>11,511,582</u>	<u>11,237,642</u>	<u>11,659,404</u>
	<u>Distribution Expenses</u>				
580	Operation Supervision and Engineering	2,378,038	2,570,427	2,361,749	2,288,964
581	Load Dispatching	551,214	537,224	163,071	18,177
582	Station Expenses	455,703	409,975	531,856	525,209
583	Overhead Line Expenses	6,426,845	4,836,432	4,600,475	7,145,041
584	Underground Line Expenses	915,250	1,103,805	842,350	794,243
585	Street Lighting and Signal System Expenses	-	-	-	-
586	Meter Expenses	2,125,569	2,027,249	2,208,775	2,157,807
587	Customer Installations Expenses	1,128,907	1,106,918	1,282,682	1,331,226
588	Miscellaneous Expenses	5,506,421	5,913,569	5,742,736	6,202,058
589	Rents	152,746	151,559	288,632	320,388
	Total Operation	<u>19,640,693</u>	<u>18,657,158</u>	<u>18,022,326</u>	<u>20,783,113</u>
590	Maintenance Supervision and Engineering	244,891	187,866	183,405	169,633
592	Maintenance of Station Equipment	1,179,370	1,000,925	1,065,132	1,056,750
593	Maintenance of Overhead Lines	20,929,274	22,295,361	24,319,538	23,110,633
594	Maintenance of Underground Lines	1,346,729	1,406,264	1,085,372	1,180,617
595	Maintenance of Line Transformers	-	-	-	-
596	Maintenance of Street Lighting and Signal Systems	801,299	1,046,367	321,397	201,217
597	Maintenance of Meters	-	-	-	-
598	Maintenance of Miscellaneous Distribution Plant	-	-	-	-
	Total Maintenance	<u>24,501,563</u>	<u>25,936,783</u>	<u>26,974,844</u>	<u>25,718,850</u>
	Total Distribution Expenses	<u>44,142,256</u>	<u>44,593,941</u>	<u>44,997,170</u>	<u>46,501,963</u>

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Electric Operation and Maintenance Expenses

Acct. No.		Year Ended Dec. 31, 2014	Year Ended Dec. 31, 2015	Year Ended Dec. 31, 2016	Twelve Months Ended Mar. 31, 2017
	<u>Customer Accounts Expenses</u>				
901	Supervision	-	-	-	-
902	Meter Reading Expenses	2,309,868	2,218,084	2,089,680	2,102,190
903	Customer Records and Collection Expenses	11,771,507	11,222,432	11,236,363	11,703,913
904	Uncollectible Accounts	4,651,392	5,688,978	3,219,220	2,920,026
905	Miscellaneous Customer Accounts Expenses	958,088	1,006,632	993,135	1,018,394
	Total Customer Accounts Expenses	<u>19,690,855</u>	<u>20,136,126</u>	<u>17,538,398</u>	<u>17,744,523</u>
	<u>Customer Services Expenses</u>				
907	Supervision	-	-	-	-
908	Customer Assistance Expenses	42,584,874	47,079,740	41,395,845	43,004,061
909	Information and Instructional Expenses	543,074	479,103	489,874	462,482
910	Miscellaneous Customer Service and Information Expenses	826,920	828,626	726,116	795,423
	Total Cust. Service and Informational Expenses	<u>43,954,868</u>	<u>48,387,469</u>	<u>42,611,835</u>	<u>44,261,966</u>
	<u>Sales Promotions Expenses</u>				
912	Demonstrating and Selling Expenses	269,835	54,384	10,516	9,711
916	Miscellaneous Sales Expenses	566	-	-	-
	Total Sales Promotion Expenses	<u>270,401</u>	<u>54,384</u>	<u>10,516</u>	<u>9,711</u>
	<u>Administrative and General Expenses</u>				
920	Administrative and General Salaries	20,144,620	20,156,590	21,116,092	20,826,697
921	Office Supplies and Expenses	3,305,318	4,196,677	4,378,075	4,504,200
923	Outside Services Employed	3,016,498	1,536,080	1,965,273	1,620,401
924	Property Insurance	573,931	614,650	599,014	595,548
925	Injuries and Damages	3,319,198	2,669,350	3,209,103	3,183,698
926	Employee Pensions and Benefits	28,158,073	23,389,266	18,845,000	19,308,501
928	Regulatory Commission Expenses	12,749,651	7,739,024	6,320,623	6,731,180
930.2	Miscellaneous General Expenses	9,988,521	7,022,753	10,922,408	11,144,066
931	Rents	78,529	132,495	107,958	106,883
	Total Operation	<u>81,334,339</u>	<u>67,456,885</u>	<u>67,463,546</u>	<u>68,021,174</u>
935	Maintenance of General Plant	1,396,738	1,313,185	1,475,586	1,542,867
	Total Administrative and General Expenses	<u>82,731,077</u>	<u>68,770,070</u>	<u>68,939,132</u>	<u>69,564,041</u>
	Total Electric Operation and Maintenance Expenses	<u>435,537,451</u>	<u>388,318,404</u>	<u>344,235,462</u>	<u>348,745,408</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

Electric Operating Taxes - Account 408
for 2014, 2015, 2016 and the twelve months ended March 2017

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

ELECTRIC OPERATING TAXES

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Federal</u>				
408.1	FICA Contribution	\$ 3,843,049	\$ 3,641,679	\$ 3,818,317	\$ 3,800,908
408.1	Unemployment	99,883	24,167	22,462	21,841
408.1	Other	-	-	-	-
	Total Federal	\$ 3,942,932	\$ 3,665,846	\$ 3,840,779	\$ 3,822,749
	<u>State</u>				
408.1	NYS MTA Surcharge	\$ 610,884	\$ 521,245	\$ 766,429	\$ 861,149
408.1	Unemployment Insurance	120,077	118,867	95,735	77,258
408.1	Sales and Use	2,085,584	2,684,584	2,772,840	2,593,359
408.1	Utility Service	4,001,362	4,095,127	4,221,309	4,264,220
408.1	NYS Tax Deferral - Laws of 2000	-	-	-	-
408.1	NYS Tax Excluded from Deferred	-	-	-	-
408.1	Other	258	663	531	285
	Total State	\$ 6,818,165	\$ 7,420,486	\$ 7,856,844	\$ 7,796,271
	<u>Local</u>				
408.1	Real Estate	\$ 19,637,942	\$ 20,634,219	\$ 20,922,081	\$ 20,948,381
408.1	Special Franchise	12,526,871	13,244,483	13,410,663	13,442,179
408.1	Municipal Utility Service	805,908	761,315	839,555	898,794
408.1	Deferred Property Taxes	(983,892)	(955,173)	1,404,500	1,879,596
408.1	Other	-	-	-	-
	Total Local	\$ 31,986,829	\$ 33,684,844	\$ 36,576,799	\$ 37,168,950
	Total Per Income Statement	\$ 42,747,926	\$ 44,771,176	\$ 48,274,422	\$ 48,787,970

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

GAS OPERATION AND MAINTENANCE EXPENSES

Schedule A - Summary of Gas Operation and Maintenance Expenses

Schedule B - Historic Gas Operation and Maintenance Expenses Detail

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

GAS OPERATION AND MAINTENANCE EXPENSES

	<u>Year Ended Dec. 31, 2014</u>	<u>Year Ended Dec. 31, 2015</u>	<u>Year Ended Dec. 31, 2016</u>	<u>Twelve Months Ended Mar. 31, 2017</u>
<u>Class of Expense</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
Production/Purchases	79,416,242	54,373,968	33,351,425	38,950,844
Transmission	2,360,978	2,548,187	2,582,948	2,606,171
Distribution	13,632,345	15,237,251	13,705,703	14,006,810
Customer Accounts	4,675,030	4,906,740	4,472,668	4,498,518
Customer Services	4,626,770	4,730,503	3,861,001	3,985,043
Sales Promotion	812,383	845,508	568,058	568,868
Administrative & General	<u>21,371,600</u>	<u>17,388,191</u>	<u>16,845,958</u>	<u>17,766,096</u>
Total Operation and Maintenance Expenses	<u><u>\$126,895,348</u></u>	<u><u>\$100,030,348</u></u>	<u><u>\$75,387,761</u></u>	<u><u>\$82,382,350</u></u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

GAS OPERATION AND MAINTENANCE EXPENSES

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Manufactured Gas Production Expenses</u>				
710	Operation Supervision and Engineering	\$ -	\$ 666	\$ -	\$ -
717	Liquefied Petroleum Gas Expenses	\$ -	\$ -	\$ -	\$ -
728	Liquefied Petroleum Gas	\$ -	\$ -	\$ -	\$ -
733	Gas Mixing Expenses	\$ -	\$ -	\$ -	\$ -
735	Misc. Production Expenses	\$ (24)	\$ -	\$ 3	\$ (1)
	Total Operation	\$ (24)	\$ 666	\$ 3	\$ (1)
740	Maintenance Supervision and Engineering	\$ -	\$ 473	\$ -	\$ -
741	Maintenance of Structures	\$ -	\$ -	\$ -	\$ -
742	Maintenance of Production Equipment	\$ 24,074	\$ -	\$ 360	\$ 360
	Total Maintenance	\$ 24,074	\$ 473	\$ 360	\$ 360
	Total Manufactured Gas Production Expenses	\$ 24,050	\$ 1,139	\$ 363	\$ 359
	<u>Other Gas Supply Expenses</u>				
803	Natural Gas Transmission Line Purchases	\$ 77,348,723	\$ 52,932,699	\$ 31,983,549	\$ 37,526,707
808.1	Gas Withdrawn from Storage - Debit	\$ 9,515,510	\$ 5,272,248	\$ 4,915,215	\$ 5,053,221
808.2	Gas Delivered to Storage - Credit	\$ (7,754,236)	\$ (4,091,801)	\$ (3,817,014)	\$ (3,900,361)
813	Other Gas Supply Expenses (Incl Joint Expense Credit)	\$ 282,195	\$ 259,683	\$ 269,312	\$ 270,918
	Total Other Gas Supply Expenses	\$ 79,392,192	\$ 54,372,829	\$ 33,351,062	\$ 38,950,485
	Total Production & Other Storage Expenses	\$ 79,416,242	\$ 54,373,968	\$ 33,351,425	\$ 38,950,844
	<u>Transmission Expenses</u>				
850	Operation Supervision and Engineering	\$ 432,791	\$ 489,711	\$ 905,085	\$ 997,232
851	System Control & Load Dispatching	\$ 276,716	\$ 289,967	\$ 219,414	\$ 172,705
856	Mains Expenses	\$ 90,807	\$ 117,827	\$ 124,105	\$ 103,418
857	Measuring & Regulating Station Expenses	\$ -	\$ -	\$ -	\$ -
859	Other Expenses	\$ 156,412	\$ 118,321	\$ 63,618	\$ 214,026
860	Rents	\$ 127,526	\$ 159,978	\$ 166,935	\$ 168,503
	Total Operation	\$ 1,084,252	\$ 1,175,804	\$ 1,479,157	\$ 1,655,884
861	Maintenance Supervision and Engineering	\$ 790,970	\$ 707,538	\$ 491,553	\$ 482,837
862	Maintenance of Structures & Improvements	\$ -	\$ -	\$ -	\$ -
863	Maintenance of Mains	\$ 485,756	\$ 664,845	\$ 612,238	\$ 467,450
865	Maintenance of Measuring & Reg. Sta. Equipment	\$ -	\$ -	\$ -	\$ -
	Total Maintenance	\$ 1,276,726	\$ 1,372,383	\$ 1,103,791	\$ 950,287
	Total Transmission Expenses	\$ 2,360,978	\$ 2,548,187	\$ 2,582,948	\$ 2,606,171

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

GAS OPERATION AND MAINTENANCE EXPENSES

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Distribution Expenses</u>				
870	Operation Supervision and Engineering	\$ 887,011	\$ 880,930	\$ 983,737	\$ 878,409
871	Distribution Load Dispatching	\$ 145,903	\$ 172,090	\$ 155,577	\$ 131,643
874	Mains & Services Expenses	\$ 1,094,517	\$ 1,687,056	\$ 1,449,463	\$ 1,367,466
875	Measuring & Regulating Station Expenses	\$ 912,402	\$ 664,774	\$ 711,128	\$ 671,687
878	Meter & House Regulator Expenses	\$ 1,022,552	\$ 1,891,880	\$ 1,133,256	\$ 1,442,707
879	Customer Installations Expenses	\$ 218,900	\$ 292,111	\$ 251,761	\$ 255,468
880	Other Expenses	\$ 1,986,725	\$ 2,242,168	\$ 2,647,334	\$ 2,768,346
881	Rents	\$ 38,500	\$ 39,987	\$ 67,035	\$ 72,226
	Total Operation	\$ 6,306,510	\$ 7,870,996	\$ 7,399,291	\$ 7,587,952
885	Maintenance Supervision and Engineering	\$ 438,212	\$ 595,891	\$ 590,546	\$ 602,835
886	Maintenance of Structures & Improvements	\$ -	\$ -	\$ -	\$ -
887	Maintenance of Mains	\$ 5,340,988	\$ 5,633,092	\$ 4,587,003	\$ 4,692,927
889	Maintenance of Measuring & Reg. Sta. Equipment	\$ 429,696	\$ 396,519	\$ 238,953	\$ 267,963
892	Maintenance of Services	\$ 1,116,939	\$ 740,753	\$ 889,910	\$ 855,133
893	Maintenance of Meters & House Regulators	\$ -	\$ -	\$ -	\$ -
	Total Maintenance	\$ 7,325,835	\$ 7,366,255	\$ 6,306,412	\$ 6,418,858
	Total Distribution Expenses	\$ 13,632,345	\$ 15,237,251	\$ 13,705,703	\$ 14,006,810
	<u>Customer Account Expenses</u>				
901	Supervision	\$ -	\$ -	\$ -	\$ -
902	Meter Reading Expenses	\$ 395,624	\$ 461,860	\$ 515,250	\$ 515,660
903	Customer Records & Collection Expenses	\$ 2,137,975	\$ 2,340,826	\$ 2,765,786	\$ 2,872,789
904	Uncollectible Accounts	\$ 1,993,453	\$ 1,909,144	\$ 961,585	\$ 872,215
905	Miscellaneous Customer Account Expenses	\$ 147,978	\$ 194,910	\$ 230,047	\$ 237,854
906	Rents	\$ -	\$ -	\$ -	\$ -
	Total Customer Account Expenses	\$ 4,675,030	\$ 4,906,740	\$ 4,472,668	\$ 4,498,518
	<u>Customer Services Expenses</u>				
908	Customer Assistance Expenses	\$ 3,942,179	\$ 3,927,080	\$ 3,119,939	\$ 3,201,822
909	Informational and Instructional Expenses	\$ 98,568	\$ 103,094	\$ 122,472	\$ 115,622
910	Miscellaneous Cust. Svc. And Informational Expenses	\$ 586,023	\$ 700,329	\$ 618,590	\$ 667,599
	Total Customer Services Expenses	\$ 4,626,770	\$ 4,730,503	\$ 3,861,001	\$ 3,985,043
	<u>Sales Promotion Expenses</u>				
912	Demonstrating and Selling Expenses	\$ 812,283	\$ 845,508	\$ 568,058	\$ 568,868
916	Miscellaneous Sales Expenses	\$ 100	\$ -	\$ -	\$ -
	Total Sales Promotion Expenses	\$ 812,383	\$ 845,508	\$ 568,058	\$ 568,868
	<u>Administrative and General Expenses</u>				
920	Administrative & General Salaries	\$ 4,042,197	\$ 4,513,939	\$ 5,358,031	\$ 5,301,452
921	Office Supplies & Expenses	\$ 726,412	\$ 1,166,587	\$ 1,296,312	\$ 1,263,404
923	Outside Services Employed	\$ 534,050	\$ 381,448	\$ 487,637	\$ 395,917
924	Property Insurance	\$ 79,628	\$ 95,634	\$ 86,616	\$ 83,385
925	Injuries & Damages	\$ 1,177,200	\$ 667,675	\$ 564,597	\$ 968,990
926	Employee Pensions & Benefits	\$ 6,488,825	\$ 6,465,363	\$ 5,035,203	\$ 5,178,537
928	Regulatory Commission Expenses	\$ 2,427,266	\$ 2,312,099	\$ 1,302,332	\$ 1,752,634
930.2	Miscellaneous General Expenses	\$ 5,708,764	\$ 1,524,291	\$ 2,412,669	\$ 2,503,090
931	Rents	\$ 14,039	\$ 24,659	\$ 26,214	\$ 26,567
	Total Operation	\$ 21,198,381	\$ 17,151,695	\$ 16,569,611	\$ 17,473,976
932	Maintenance of General Plant	\$ 173,219	\$ 236,496	\$ 276,347	\$ 292,120
	Total Administrative & General Expenses	\$ 21,371,600	\$ 17,388,191	\$ 16,845,958	\$ 17,766,096
	Total Gas Operation & Maintenance Expenses	\$ 126,895,348	\$ 100,030,348	\$ 75,387,761	\$ 82,382,350

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

Gas Operating Taxes - Account 408
for 2014, 2015, 2016 and the twelve months ended March 2017

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
CASE 17-E- & CASE 17-G-

GAS OPERATING TAXES

<u>Acct. No.</u>		<u>Year Ended</u> <u>Dec. 31, 2014</u>	<u>Year Ended</u> <u>Dec. 31, 2015</u>	<u>Year Ended</u> <u>Dec. 31, 2016</u>	<u>Twelve Months</u> <u>Ended</u> <u>Mar. 31, 2017</u>
	<u>Federal</u>				
408.1	FICA Contribution	\$ 972,978	\$ 1,102,827	\$ 1,119,389	\$ 1,122,099
408.1	Unemployment	25,288	7,319	6,585	6,562
408.1	Other	-	-	-	-
	Total Federal	\$ 998,266	\$ 1,110,146	\$ 1,125,974	\$ 1,128,661
	<u>State</u>				
408.1	NYS MTA Surcharge	\$ 217,100	\$ 204,211	\$ 215,177	\$ 262,098
408.1	Unemployment Insurance	30,401	35,997	28,066	23,276
408.1	Sales and Use	500,693	716,806	722,193	701,836
408.1	Utility Service	1,092,812	1,075,394	1,125,805	1,173,401
	Other	-	-	-	-
	NYS Tax Deferral - Laws of 2000	-	-	-	-
	Total State	\$ 1,841,006	\$ 2,032,408	\$ 2,091,241	\$ 2,160,611
408.1	Real Estate	\$ 3,827,636	\$ 3,761,982	\$ 3,886,081	\$ 3,919,528
408.1	Special Franchise	5,918,144	6,431,706	6,771,593	6,924,409
408.1	Municipal Utility Service	477,220	393,165	363,258	428,346
408.1	Deferred Property Taxes	(1,083,263)	(597,951)	493,493	594,865
408.1	Other	-	-	-	-
	Total Local	\$ 9,139,737	\$ 9,988,902	\$ 11,514,425	\$ 11,867,148
	Total Per Income Statement	\$ 11,979,009	\$ 13,131,456	\$ 14,731,640	\$ 15,156,420

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

CASE 17-E- & CASE 17-G-

Calculation of Federal and State Income Taxes

Schedule A - Historical Period - Twelve Months Ended March 31, 2017

Schedule B - Bridge Period - Twelve Months Ending: December 31, 2017

Schedule C - Bridge Period - Twelve Months Ending: December 31, 2018

Schedule D - Rate Year - Twelve Months Ending: June 30, 2019

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of Federal Income Taxes
Twelve Months Ended March 31, 2017
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Total Utility Operating Income	\$ 61,542	\$ 20,565	\$ 82,107
Federal Income Tax - Utility Operations	20,698	7,844	28,542
<hr/>			
Income Before Income Tax			
Excluding Interest Charges	82,240	28,409	110,649
Current State Income Tax	409	(1,053)	(644)
Interest Charges	19,079	5,594	24,673
<hr/>			
Income Before Federal Income Tax	62,752	23,868	86,620
Reconciling Amounts			
Additional Income/Unallowable Deductions	102,633	18,778	121,411
Additional Deductions/Nontaxable Income	164,624	64,641	229,265
<hr/>			
Taxable Income	761	(21,995)	(21,234)
Utility Operations Federal Income Tax			
Current Period Accrual @ 35%	271	(7,698)	(7,427)
Net Operating Loss		2,103	2,103
Additional Accrual APB 28	22	5	27
R&D Credit			0
Prior Period Adjustment	192	36	228
Total Account 409.1	485	(5,554)	(5,069)
<hr/>			
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	20,213	13,398	33,611
Federal Income Tax-Utility Operations	<u>\$ 20,698</u>	<u>\$ 7,844</u>	<u>\$ 28,542</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of State Income Taxes
Twelve Months Ended March 31, 2017
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Federal Taxable Income	\$ 761	\$ (21,995)	\$ (21,234)
NYS Adjustments to Federal Taxable Income:			
<u>Additions:</u>			
New York State Income Tax - Current Period	409	(1,053)	(644)
New York State Income Tax - Capital Base Tax	204	51	255
MTA on New York State Income Tax	71	(119)	(48)
MTA Tax on Payroll	186	40	226
Fed Depreciation Deduction-Transition Property	31,143	18,473	49,616
Total Additions	<u>32,013</u>	<u>17,393</u>	<u>49,405</u>
<u>Subtractions:</u>			
NYS Depreciation Deduction-Transition Property	25,190	8,551	33,741
NYS Transition Property Regulatory Asset Amort.			-
Total Subtractions	<u>25,190</u>	<u>8,551</u>	<u>33,741</u>
 New York Taxable Income	 <u>7,584</u>	 <u>(13,154)</u>	 <u>(5,570)</u>
 Utility Operations NYS Income Tax			
Current Period Accrual @ 6.5%	493	(855)	(362)
NOL Carryforward Used	(77)	(172)	(248)
Additional Accrual APB 28	(11)	(3)	(14)
Prior Year Adjustments	4	(24)	(20)
Total Account 409.1	<u>409</u>	<u>(1,054)</u>	<u>(644)</u>
 Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	3,250	2,545	5,795
NYS Income Tax - Utility Operations	<u>\$ 3,659</u>	<u>\$ 1,492</u>	<u>\$ 5,151</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Electric Department
Twelve Months Ended March 31, 2017
(\$000)

	Additional Income/ Unallowable Deductions	Additional Deductions/ Nontaxable Income	Federal Deferred Income Taxes Accounts 410.1/411.1	State Deferred Income Taxes Accounts 410.1/411.1
Reconciling Items				
Depreciation	36,982	72,024	12,924	1,835
Transportation Depreciation	3,899		0	
50 Percent Meal Disallowance	209		0	
Amort.Deferred FIT Const. Charges			0	
Asbestos Litigation	15		(5)	(1)
Attachment Rents	10	0	(4)	(1)
Avoided Cost Interest Capitalized	1,377		(333)	(69)
Bad Debt		1,232	0	
Bonus Depreciation -Deferral of Revenue	1,353		(443)	(88)
Competitive Education Campaign			0	
Contribution in Aid of Construction	1,081		(48)	(21)
Cost of Removal - Tax Basis		5,696	(168)	(70)
Cost to Achieve Tax Refund			0	
Def CBA		838	274	55
Def Revenues Medicare Act Subsidy			0	
Deferral of Interest			0	
Deferred Directors Compensation		618	202	40
Deferred OPEB over/under collection		69	22	4
Deferred pension exp over/under coll	52		(17)	(3)
Deferred Property Tax	1,880		(615)	(122)
Deferred Shared Earnings		23	7	2
Distribution services Installations		1,829	598	119
Deferred Synergy Savings			0	
Dividend Credit on Preferred Stock			0	
Electric fuel costs deferred		8,574	2,806	557
Energy Efficiency Incentives	59		(20)	(4)
Estimated Sales & Use Tax		387	126	25
Executive Performance Shares Plan	1,770		(580)	(115)
Lost revenues - Empire Zone Deferral		1,312	429	85
Low Income Bill Discount Deferral	10		(4)	(1)
Major Storm Reserve		2,613	855	170
Federal Research Credit	174		(57)	(11)
Management Audit Costs		388	127	25
Medicare Act Sunsidy - over/under coll		280	92	18
MFC Overcollection		1	0	
MGP SIR Costs & Recovery		10,701	3,502	696
Mortgage Bond Redemption Premium	163		(54)	(10)
MTA Tax Expense/deferred	82		(19)	(26)
NMP2 Def Global Settle Costs	60		(20)	(4)
NYS Capital Based Tax		204	67	13
Officers Life Insurance		148	0	
Officers Pension Expense FAS87	861		(281)	(56)
OPEB Expense-Medicare Act Subsidy	1,015		(350)	(75)
OPEB Expense-Not Funded	0	5,130	1,598	318
PBA			0	
Pension Expense/Contribution	6,926	0	(2,266)	(450)
Powerful Opp Program-Over/Under Coll	437		(143)	(28)
PRA Service Terminations		327	107	21
Prepaid Insurance	674		(221)	(44)
Property Tax Accrued	38		0	
Prov for Inj & Damages-Addtl Reserve	162		0	
Prov for Inj & Damages-Payments		262	0	
PSC Assessments	1,283		(420)	(83)
R & D Rev/Costs Deferred		257	84	17
Rate Base Impact of Repair Project			0	
Rate case Expense deferral	220		(72)	(14)
Rate Moderator		13,000	4,254	845
RDM Deferral	7,159		(2,343)	(465)
Repair Allowance			(381)	(32)
Repair Deduction		24,074	7,558	1,494
Restricted Shares			0	
REV Demonstration Projects		5,833	1,909	379
SAG Mitigation			0	
SBC/RPS/EEPS Costs Deferred	31,199		(10,203)	(2,027)
Security Costs Overcollection	1		0	
Service Quality Incentive	2,037		(667)	(132)
Software AG Undercollection			0	
Storm Damage	132		(43)	(9)
Stray Voltage Testing	397		(130)	(26)
Unbilled Revenue		7,980	2,611	519
R&D Credit Carryforward			(32)	
Vacation Accrual-Addtl Tax Deduction		22	0	
Worker's Compensation Res-Addtl Res	916		0	
Worker's Compensation Res-Payments		802	0	
Total	\$ 102,633	\$ 164,624	\$ 20,213	\$ 3,250

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Gas Department
Twelve Months Ended March 31, 2017
(\$000)

	Additional Income/ Unallowable Deductions	Additional Deductions/ Nontaxable Income	Federal Deferred Income Taxes Accounts 410.1/411.1	State Deferred Income Taxes Accounts 410.1/411.1
<u>Reconciling Items</u>				
Depreciation	10,747	30,195	7,158	711
Transportation Depreciation	975		0	
50 Percent Meal Disallowance	52		0	
Avoided Cost Interest Capitalized	278		(69)	(10)
Bad Debt		368	0	
Bonus Depreciation -Deferral of Revenue	734		(240)	(48)
Competitive Education Campaign			0	
Contribution in Aid of Construction	1,239		(218)	(41)
Cost of Removal - Tax Basis		1,648	136	24
Def Revenues - Medicare Act Subsidy			0	
Deferral of Interest			0	
Deferred Directors Compensation		155	50	10
Deferred OPEB over/under collected	60		(20)	(4)
Deferred Pension Exp Over/Under Coll		460	150	30
Deferred Property Tax	595		(194)	(39)
Deferred Shared Earnings		64	20	4
Deferred Synergy Savings			0	
Deferred CBA		445	146	29
Dividend Credit on Preferred Stock	0		0	
Energy Efficiency Incentives		59	20	4
Estimated Sales & Use Assessment		97	32	6
Executive Performance Shares Plan	443		(145)	(29)
Federal Research Credit	44		(15)	(3)
Gas Compliance	69		(24)	(5)
Gas Costs Deferred		4,354	1,425	283
Interest Payable-Tax Reserve	57		(19)	(4)
Leak Prone Pipe- Revenue Requirement		213	70	14
Low Income Bill Discount Deferral	25		(8)	(2)
Management Audit Costs		95	31	6
Medicare Act Subsidy - over/under coll		94	31	6
MFC overcollection		2	1	
MGP SIR Costs & Recovery		2,675	875	174
Mortgage Bond Redemption Premium	51		(19)	(4)
MTA Tax-Expense/Deferred	273		(92)	(9)
NYS Capital Based Tax		51	17	3
Officers Life Insurance		37	0	
Officers Pension Expense FAS87	215		(70)	(14)
OPEB Expense-Medicare Act Subsidy	320		(84)	(12)
OPEB Expense-Not Funded	0	1,532	581	116
PBA			0	
Pension Expense/Contribution	1,243		(406)	(81)
Powerful Opp Program-Over/Under Coll	63		(21)	(4)
PRA Service Terminations		334	109	22
Prepaid Insurance	168		(55)	(11)
Property Tax Accrued		288	0	
Prov for Inj & Damages-Addtl Reserve	41		0	
Prov for Inj & Damages-Payments		66	0	
PSC Assessments	485		(159)	(32)
PSC Penalty Gas Dig			0	
R & D Rev/Costs Deferred		70	23	5
Rate Base Impact of Repair Project			0	
Rate case Expense deferral	55		(18)	(4)
Rate Moderator		1,282	420	83
RDM Deferral		1,007	329	65
Repair Deduction		14,630	4,492	1,053
Residual Gas Deferred Balances		4	0	
Restricted Shares			0	
SBC/RPS/EEPS Costs Deferred		385	121	24
Service Quality Incentive	317		(104)	(20)
SC11 Allocation			0	
Software AG Undercollection			0	
Unbilled Revenue		3,825	1,252	249
R&D Credit Carryforward			(8)	
Federal NOL Carryforward			(2,103)	
Vacation Accrual-Addtl Tax Deduction		6	0	
Worker's Compensation Res-Addtl Res	229		0	
Worker's Compensation Res-Payments		200	0	
Total	\$ 18,778	\$ 64,641	\$ 13,398	\$ 2,545

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of Federal Income Taxes
Twelve Months Ended December 31, 2017
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Total Utility Operating Income	\$ 54,344	\$ 17,708	\$ 72,052
Federal Income Tax - Utility Operations	17,112	6,665	23,777
<hr/>			
Income Before Income Tax			
Excluding Interest Charges	71,456	24,373	95,829
Current State Income Tax	1,901	(271)	1,630
Interest Charges	18,833	6,509	25,342
<hr/>			
Income Before Federal Income Tax	50,722	18,135	70,487
Reconciling Amounts			
Additional Income/Unallowable Deductions	105,230	22,787	128,017
Additional Deductions/Nontaxable Income	143,662	56,990	200,652
<hr/>			
Taxable Income	12,290	(16,068)	(3,778)
Utility Operations Federal Income Tax			
Current Period Accrual @ 35%	4,302	(5,624)	(1,322)
R&D Credit	0	0	0
NOL	0	1,322	1,322
Prior Period Adjustment	0	0	0
Total Account 409.1	4,302	(4,302)	0
<hr/>			
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	12,810	10,967	23,777
Federal Income Tax-Utility Operations	\$ 17,112	\$ 6,665	\$ 23,777
<hr/> <hr/>			

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of State Income Taxes
Twelve Months Ended December 31, 2017
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Federal Taxable Income	\$ 12,290	\$ (16,068)	\$ (3,778)
NYS Adjustments to Federal Taxable Income:			
<u>Additions:</u>			
New York State Income Tax - Current Period	1,901	(271)	1,630
Fed Depreciation Deduction	85,649	35,946	121,595
Total Additions	87,550	35,675	123,225
<u>Subtractions:</u>			
NYS Depreciation Deduction	59,752	20,916	80,668
NYS Transition Property Depreciation	10,848	2,853	13,701
Total Subtractions	70,600	23,769	94,369
 New York Taxable Income	 29,240	 (4,162)	 25,078
 Utility Operations NYS Income Tax			
Current Period Accrual @ 6.5%	1,901	(271)	1,630
NOL	-	-	-
Prior Year Adjustments	-	-	-
Total Account 409.1	1,901	(271)	1,630
 Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	1,090	1,501	2,592
NYS Income Tax - Utility Operations	\$ 2,991	\$ 1,230	\$ 4,222

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Electric Department
Twelve Months Ended December 31, 2017
(\$000)

	Additional Income/ Unallowable Deductions	Additional Deductions/ Nontaxable Income	Federal Deferred Income Taxes Accounts 410.1/411.1	State Deferred Income Taxes Accounts 410.1/411.1
<u>Reconciling Items</u>				
Depreciation	39,772	85,649	17,530	2,015
Transportation Depreciation	3,900			
Property Tax Accrued		391		
Vacation Accrual-Addtl Tax Deduction		26		
50 Percent Meal Disallowance	214			
Avoided Cost Interest Capitalized	1,717		(428)	(90)
Cost of Removal - Tax Basis		5,182	(284)	(81)
Repair Allowance		0	(381)	(32)
Repair Deduction		33,075	9,445	1,855
Contribution in Aid of Construction	2,393		(476)	(103)
Mortgage Bond Redemption Premium	161		(53)	(10)
MGP SIR Costs & Recovery		3,526	1,154	229
Prepaid Insurance		10	3	1
OPEB Expense-Not Funded		5,625	1,841	366
OPEB Expense-Medicare Act Subsidy	1,156		(378)	(75)
Officers Pension Expense FAS87	1,584		(518)	(103)
Officers Life Insurance		160	0	0
Pension Expense/Contribution	16,568	10,018	(2,143)	(426)
SBC/RPS/EEPS	37,765		(12,359)	(2,455)
NOL			0	0
R&D Credit		0	(143)	
Total	\$ 105,230	\$ 143,662	\$ 12,810	\$ 1,090

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Gas Department
Twelve Months Ended December 31, 2017
(\$000)

	Additional Income/ Unallowable <u>Deductions</u>	Additional Deductions/ Nontaxable <u>Income</u>	Federal Deferred Income Taxes Accounts <u>410.1/411.1</u>	State Deferred Income Taxes Accounts <u>410.1/411.1</u>
<u>Reconciling Items</u>				
Depreciation	11,806	35,946	9,178	885
Transportation Depreciation	975			<u>0</u>
Property Tax Accrued		131		
Vacation Accrual-Addtl Tax Deduction		7		
50 Percent Meal Disallowance	54			
Repair Deduction		13,279	4,074	806
Avoided Cost Interest Capitalized	388		(101)	(22)
Cost of Removal - Tax Basis		1,644	133	23
Contribution in Aid of Construction	3,826		(1,031)	(204)
Mortgage Bond Redemption Premium	57		(19)	(4)
MGP SIR Costs & Recovery		1,284	420	83
Prepaid Insurance		2	1	0
OPEB Expense-Not Funded		1,675	548	109
OPEB Expense-Medicare Act Subsidy	353		(116)	(23)
Officers Pension Expense FAS87	396		(130)	(26)
Officers Life Insurance		40	0	0
Pension Expense/Contribution	4,932	2,982	(638)	(127)
NOL		0	(1,322)	0
R&D Credit	0	0	(31)	0
Total	<u>\$ 22,787</u>	<u>\$ 56,990</u>	<u>\$ 10,967</u>	<u>\$ 1,501</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of Federal Income Taxes
Twelve Months Ended December 31, 2018
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Total Utility Operating Income	\$ 43,263	\$ 15,935	\$ 59,197
Federal Income Tax - Utility Operations	10,714	5,060	15,775
<hr/>			
Income Before Income Tax			
Excluding Interest Charges	53,977	20,995	74,972
Current State Income Tax	0	0	0
Interest Charges	20,761	7,882	28,643
<hr/>			
Income Before Federal Income Tax	33,216	13,113	46,329
Reconciling Amounts			
Additional Income/Unallowable Deductions	71,798	25,736	97,534
Additional Deductions/Nontaxable Income	161,289	63,950	225,239
<hr/>			
Taxable Income	(56,275)	(25,101)	(81,376)
Utility Operations Federal Income Tax			
Current Period Accrual @ 35%	(19,696)	(8,785)	(28,481)
R&D Credit	0	0	0
NOL	19,696	8,785	28,481
Prior Period Adjustment	0	0	0
Total Account 409.1	0	0	0
<hr/>			
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	10,714	5,060	15,775
Federal Income Tax-Utility Operations	\$ 10,714	\$ 5,060	\$ 15,775
<hr/> <hr/>			

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of State Income Taxes
Twelve Months Ended December 31, 2018
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Federal Taxable Income	\$ (56,275)	\$ (25,101)	\$ (81,376)
NYS Adjustments to Federal Taxable Income:			
<u>Additions:</u>			
New York State Income Tax - Current Period	-	-	-
Fed Depreciation Deduction	83,169	38,280	121,449
Total Additions	<u>83,169</u>	<u>38,280</u>	<u>121,449</u>
<u>Subtractions:</u>			
NYS Depreciation Deduction	67,183	24,595	91,778
NYS Transition Property Depreciation	10,391	2,670	13,061
Total Subtractions	<u>77,574</u>	<u>27,265</u>	<u>104,839</u>
New York Taxable Income	<u>(50,680)</u>	<u>(14,086)</u>	<u>(64,766)</u>
Utility Operations NYS Income Tax			
Current Period Accrual @ 6.5%	(3,294)	(916)	(4,210)
NOL	3,294	916	4,210
Prior Year Adjustments	-	-	-
Total Account 409.1	<u>-</u>	<u>-</u>	<u>-</u>
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	1,790	1,009	2,799
NYS Income Tax - Utility Operations	<u>\$ 1,790</u>	<u>\$ 1,009</u>	<u>\$ 2,799</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Electric Department
Twelve Months Ended December 31, 2018
(\$000)

<u>Reconciling Items</u>	Additional Income/ Unallowable Deductions	Additional Deductions/ Nontaxable Income	Federal Deferred Income Taxes Accounts 410.1/411.1	State Deferred Income Taxes Accounts 410.1/411.1
Depreciation	43,355	83,169	15,236	2,275
Transportation Depreciation	4,302			
Property Tax Accrued		408		
Vacation Accrual-Add'l Tax Deduction		28		
50 Percent Meal Disallowance	214			
Avoided Cost Interest Capitalized	1,783		(431)	(91)
Cost of Removal - Tax Basis		5,067	(188)	(53)
Repair Allowance		0	(374)	(32)
Repair Deduction		32,002	8,853	1,737
Contribution in Aid of Construction	2,793		(604)	(124)
Mortgage Bond Redemption Premium	161		(53)	(10)
MGP SIR Costs & Recovery		9,512	3,113	618
Prepaid Insurance		81	27	5
OPEB Expense-Not Funded		4,672	1,529	304
OPEB Expense-Medicare Act Subsidy	973		(318)	(63)
Officers Pension Expense FAS87	1,901		(622)	(124)
Officers Life Insurance		153	0	0
Pension Expense/Contribution	16,316	11,720	(1,504)	(299)
SBC/RPS/EEPS Cost		14,477	4,738	941
NOL			(18,543)	(3,294)
R&D Credit		0	(143)	
Total	\$ 71,798	\$ 161,289	\$ 10,714	\$ 1,790

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Gas Department
Twelve Months Ended December 31, 2018
(\$000)

<u>Reconciling Items</u>	Additional Income/ Unallowable <u>Deductions</u>	Additional Deductions/ Nontaxable <u>Income</u>	Federal Deferred Income Taxes Accounts <u>410.1/411.1</u>	State Deferred Income Taxes Accounts <u>410.1/411.1</u>
Depreciation	13,243	38,280	9,485	1,123
Transportation Depreciation	1,076			<u>0</u>
Property Tax Accrued		131		
Vacation Accrual-Addtl Tax Deduction		7		
50 Percent Meal Disallowance	54			
Repair Deduction		16,333	4,981	986
Avoided Cost Interest Capitalized	424		(109)	(23)
Cost of Removal - Tax Basis		1,683	61	9
Contribution in Aid of Construction	5,126		(1,407)	(278)
Mortgage Bond Redemption Premium	57		(19)	(4)
MGP SIR Costs & Recovery		2,451	802	159
Prepaid Insurance		20	7	1
OPEB Expense-Not Funded		1,427	467	93
OPEB Expense-Medicare Act Subsidy	297		(97)	(19)
Officers Pension Expense FAS87	475		(155)	(31)
Officers Life Insurance		38	0	0
Pension Expense/Contribution	4,984	3,580	(459)	(91)
NOL		0	(8,464)	(916)
R&D Credit	0	0	(31)	0
Total	<u>\$ 25,736</u>	<u>\$ 63,950</u>	<u>\$ 5,060</u>	<u>\$ 1,009</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of Federal Income Taxes
Twelve Months Ended June 30, 2019
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Total Utility Operating Income	\$ 30,591	\$ 13,787	\$ 44,379
Federal Income Tax - Utility Operations	3,652	3,904	7,555
<hr/>			
Income Before Income Tax			
Excluding Interest Charges	34,243	17,691	51,934
Current State Income Tax	0	0	0
Interest Charges	22,028	8,520	30,548
<hr/>			
Income Before Federal Income Tax	12,215	9,171	21,386
Reconciling Amounts			
Additional Income/Unallowable Deductions	68,083	23,321	91,404
Additional Deductions/Nontaxable Income	138,228	59,360	197,588
<hr/>			
Taxable Income	(57,930)	(26,868)	(84,799)
Utility Operations Federal Income Tax			
Current Period Accrual @ 35%	(20,276)	(9,404)	(29,680)
R&D Credit	0	0	0
NOL	20,276	9,404	29,680
Prior Period Adjustment	0	0	0
Total Account 409.1	0	0	0
<hr/>			
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	3,652	3,904	7,555
Federal Income Tax-Utility Operations	\$ 3,652	\$ 3,904	\$ 7,555
<hr/> <hr/>			

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Calculation of State Income Taxes
Twelve Months Ended June 30, 2019
(\$000)

	<u>Electric</u>	<u>Gas</u>	<u>Total</u>
Federal Taxable Income	\$ (57,930)	\$ (26,868)	\$ (84,799)
NYS Adjustments to Federal Taxable Income:			
<u>Additions:</u>			
New York State Income Tax - Current Period	-	-	-
Fed Depreciation Deduction	81,119	36,013	117,132
Total Additions	<u>81,119</u>	<u>36,013</u>	<u>117,132</u>
<u>Subtractions:</u>			
NYS Depreciation Deduction	71,409	26,537	97,945
NYS Transition Property Depreciation	10,261	2,632	12,893
Total Subtractions	<u>81,670</u>	<u>29,168</u>	<u>110,838</u>
New York Taxable Income	<u>(58,481)</u>	<u>(20,024)</u>	<u>(78,505)</u>
Utility Operations NYS Income Tax			
Current Period Accrual @ 6.5%	(3,801)	(1,302)	(5,103)
NOL	3,801	1,302	5,103
Prior Year Adjustments	-	-	-
Total Account 409.1	<u>-</u>	<u>-</u>	<u>-</u>
Total Provision for Deferred			
Income Tax Accounts 410.1 & 411.1	454	689	1,143
NYS Income Tax - Utility Operations	<u>\$ 454</u>	<u>\$ 689</u>	<u>\$ 1,143</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Electric Department
Twelve Months Ended June 30, 2019
(\$000)

<u>Reconciling Items</u>	<u>Additional Income/ Unallowable Deductions</u>	<u>Additional Deductions/ Nontaxable Income</u>	<u>Federal Deferred Income Taxes Accounts 410.1/411.1</u>	<u>State Deferred Income Taxes Accounts 410.1/411.1</u>
Depreciation	46,108	81,119	13,427	2,405
Transportation Depreciation	4,377			
Property Tax Accrued		418		
Vacation Accrual-Addt'l Tax Deduction		28		
50 Percent Meal Disallowance	214			
Avoided Cost Interest Capitalized	2,090		(523)	(109)
Cost of Removal - Tax Basis		5,596	(43)	(20)
Repair Allowance		0	(364)	(32)
Repair Deduction		31,136	8,460	1,659
Contribution in Aid of Construction	2,594		(532)	(108)
Mortgage Bond Redemption Premium	161		(53)	(10)
MGP SIR Costs & Recovery		7,936	2,597	516
Prepaid Insurance		83	27	5
OPEB Expense-Not Funded		4,864	1,592	316
OPEB Expense-Medicare Act Subsidy	1,024		(335)	(67)
Officers Pension Expense FAS87	1,901		(622)	(124)
Officers Life Insurance		155	0	0
Pension Expense/Contribution	9,614	6,894	(890)	(177)
NOL			(18,946)	(3,801)
R&D Credit		0	(143)	
Total	<u>\$ 68,083</u>	<u>\$ 138,228</u>	<u>\$ 3,652</u>	<u>\$ 454</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION
Case 17-E-____ & Case 17-G-____
Federal & State Income Tax Reconciling Amounts & Deferred Taxes
Gas Department
Twelve Months Ended June 30, 2019
(\$000)

<u>Reconciling Items</u>	<u>Additional Income/ Unallowable Deductions</u>	<u>Additional Deductions/ Nontaxable Income</u>	<u>Federal Deferred Income Taxes Accounts 410.1/411.1</u>	<u>State Deferred Income Taxes Accounts 410.1/411.1</u>
Depreciation	14,261	36,013	8,475	1,123
Transportation Depreciation	1,193			<u>0</u>
Property Tax Accrued		131		
Vacation Accrual-Addt'l Tax Deduction		7		
50 Percent Meal Disallowance	54			
Repair Deduction		15,877	4,780	946
Avoided Cost Interest Capitalized	596		(163)	(34)
Cost of Removal - Tax Basis		1,661	21	1
Contribution in Aid of Construction	3,436		(836)	(165)
Mortgage Bond Redemption Premium	57		(19)	(4)
MGP SIR Costs & Recovery		2,021	661	131
Prepaid Insurance		21	7	1
OPEB Expense-Not Funded		1,486	486	97
OPEB Expense-Medicare Act Subsidy	313		(102)	(20)
Officers Pension Expense FAS87	475		(155)	(31)
Officers Life Insurance		39	0	0
Pension Expense/Contribution	2,937	2,106	(272)	(54)
NOL		0	(8,948)	(1,302)
R&D Credit	0	0	(31)	0
Total	<u>\$ 23,321</u>	<u>\$ 59,360</u>	<u>\$ 3,904</u>	<u>\$ 689</u>

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

CASE 17-E- & 17-G-

Listing of Existing Deferrals

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Listing of Existing Deferrals

Deferral Item	Deferral Method	Carrying Charges	Proposed Treatment
Asbestos Litigation	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Competition Education Program	Continued deferral of existing funds until funds are exhausted or until the Commission directs the funds to be used for another purpose.	Not applicable	Continuation
Competitive Metering Initiative	Continued deferral of existing funds until funds are exhausted or until the Commission directs the funds to be used for another purpose.	Not applicable	Continuation
Deferred Temp Metro Transit Bus Tax Surcharge	Deferral of difference between actual cost and amount collected	Not applicable	Continuation
Deferred Unbilled Revenues	Deferral of the net earnings impact of the transition to monthly billing and recording of residual unbilled revenues required by Order Approving Accounting Change with Modification Effective July 20, 2016	Not applicable	Reversal
Deferred Vacation Pay Accrual	Adjusted quarterly for current accrual	Not applicable	Continuation
Earnings Sharing	Earnings shared 50/50 between 9.5% and 10%; 80/20 between 10 and 10.5% and 90/10 in excess of 10.5%	Pre-tax Authorized Rate of Return	Expiration
Economic Development	Expenditures charged against the existing deferred balance	Not applicable	Continuation - Requesting continued deferral for expenditures in excess of fund balance
Enhanced Powerful Opportunities Programs	Deferral of costs over / under rate allowance; subject to 15% cap on corporate costs over the corporate rate allowance	Pre-tax Authorized Rate of Return	Expiration with arrears forgiveness component phase out in Rate Year
Low Income Bill Discount	Deferral of costs over / under rate allowance (including the bill discount, waiver of reconnection fee and arrears forgiveness phase out)	Pre-tax Authorized Rate of Return	Continuation
FAS 109	Adjusted monthly for current accrual	Not applicable	Continuation
Governmental Actions	Deferral of the revenue requirement effect of new governmental actions individually subject to a 10 bop materiality threshold.	Pre-tax Authorized Rate of Return	Continuation - Requesting no threshold
Interest Costs on New Issuances of Long Term Debt	Deferral of costs over / under rate allowance (RY2 & RY3 Only)	Pre-tax Authorized Rate of Return	Expiration - Filing assumes 1 year litigated. In the event of multi-year arrangement, need to restore this authority.
Interest Costs on Variable Rate Debt	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
International Financial Reporting Standards	Deferral of non-labor costs of planning and implementation	Pre-tax Authorized Rate of Return	Continuation
PSC initiated or Required Management or Operational Audit	Deferral of costs incurred	Pre-tax Authorized Rate of Return	Continuation
Environmental Site Investigation and Remediation Costs	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Net Lost Revenues - Merchant Function Charge	Deferral of difference between forecasted and actual lost revenues due to migration for Non-RDM classes	Pre-tax Authorized Rate of Return	Continuation
Empire Zone Rate Lost Revenues	Deferral of lost revenues due to customer qualifying and converting to Empire Zone Rate	Pre-tax Authorized Rate of Return	Expiration
Net Plant Targets	Deferral of amounts under Net Plant and Depreciation targets cumulatively	Pre-tax Authorized Rate of Return	Continuation
Nine Mile Point 2	Deferral of NEIL insurance credits and associated costs	Pre-tax Authorized Rate of Return	Expiration (final insurance credit received)
NYS Temporary 18-a Surcharge	Deferral of difference between actual costs and amount collected	Pre-tax Authorized Rate of Return	Continuation through defined phase out
OPEB	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Pension Plan	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Property Taxes	90% of the difference between the rate allowance for property tax expense and the actual tax expense subject to limitations as defined in Case 14-E-0318 and 14-G-0319	Pre-tax Authorized Rate of Return	Continuation - Requesting 100% symmetrical deferral
PSC General Assessment	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Purchased Electric Costs	Deferral of difference between actual costs and amount collected	Not applicable	Continuation
Purchased Gas Costs	Deferral of difference between actual costs and amount collected	Not applicable	Continuation
Research and Development	Deferral of costs over / under rate allowance	Not applicable	Continuation
Revenue Decoupling Mechanism - Electric	Deferral of difference between revenues collected and targeted revenues	Other Customer Capital Rate	Continuation
Revenue Decoupling Mechanism - Gas	Deferral of difference between actual sales and targeted sales	Other Customer Capital Rate	Continuation
Right of Way Maintenance - Distribution	Deferral of costs under rate allowance cumulatively	Pre-tax Authorized Rate of Return	Continuation - Requesting 100% symmetrical deferral ¹
Right of Way Maintenance - Transmission	Deferral of costs under rate allowance cumulatively	Pre-tax Authorized Rate of Return	Continuation - Requesting 100% symmetrical deferral ¹
RPS and EEPS	Deferral of difference between actual costs and amount collected prior to March 1, 2016	Not applicable	Expiration - now covered under Clean Energy Fund
SBC Surcharge - Electric	Deferral of difference between actual costs and amount collected prior to March 1, 2016	Not applicable	Expiration - now covered under Clean Energy Fund
SBC Surcharge - Gas	Deferral of difference between actual costs and amount collected prior to March 1, 2016	Not applicable	Expiration - now covered under Clean Energy Fund
Clean Energy Fund (including RPS, EEPS and SBC Surcharge)	Deferral of difference between actual costs and amount collected	Not applicable to deferral balance as of March 1, 2016; Other Customer Capital Rate for deferral balances accumulated subsequent to March 1, 2016	Continuation
Energy Efficiency Incentives (EEPS1 and EEPS 2 Orders)	Deferral of the incentives earned under the EEPS 1 and EEPS 2 Orders	Pre-tax Authorized Rate of Return	Requesting recovery through offset

¹ Over-collections to remain in program for use in a subsequent rate period

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____
Listing of Existing Deferrals

Deferral Item	Deferral Method	Carrying Charges	Proposed Treatment
Stray Voltage - Testing & Mitigation Costs	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Security of Infrastructure	Deferral of costs under rate allowance	Pre-tax Authorized Rate of Return	Expiration
Danskammer Gas Revenues	Deferral of amounts collected	Pre-tax Authorized Rate of Return	Continuation
NYS Income Taxes - Non-Income Based Tax	Deferral of excess NYS Income Tax due above the income based tax method	Pre-tax Authorized Rate of Return	Continuation
Revenue Requirement Impact of Bonus Depreciation	Deferral of the revenue requirement impact of bonus depreciation	Pre-tax Authorized Rate of Return	Expiration (incorporated in revenue requirement)
Asset Retirement Obligation Depreciation and Accretion Expense	Deferral of costs incurred	Pre-tax Authorized Rate of Return	Continuation
Major Storm Reserve	Deferral of costs over / under rate allowance for major storms as defined in Case 14-E-0318 and 14-G-0319	Pre-tax Authorized Rate of Return	Continuation
External Rate Case Expenses	Deferral of costs incurred (subject to limit of \$850k for legal and \$60k for ROE consultant)	Pre-tax Authorized Rate of Return	Continuation
REV Demonstration Projects	Deferral of the revenue requirement effect of REV demonstration capital projects up to \$10 million, including any related costs	Pre-tax Authorized Rate of Return	Continuation
Revenue Requirement Impact of Interconnection Portal and Hosting Capacity analysis	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Revenue Requirement Impact of Non-Wires Alternative programs	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Continuation
Gas Leak Prone Pipe	Deferral of 2bp positive revenue adjustment for each mile in excess of target; capped at maximum 5 mile per calendar year and \$1.4 million per mile for calendar year 2016, \$1.5 million per mile for calendar year 2017 and \$1.6 million per mile in calendar year 2018	Pre-tax Authorized Rate of Return	Continuation with new targets to be established
Federal Tax Research Credit	Deferral of the ratemaking impacts of Federal Tax Research Credit, if applicable.	Pre-tax Authorized Rate of Return	Continuation

CENTRAL HUDSON GAS & ELECTRIC CORPORATION

CASE 17-E- & 17-G-

Proposed New Additional Deferrals

Central Hudson Gas & Electric Corporation
Case 17-E-____ & Case 17-G-____

Proposed New Additional Deferrals

Deferral Item	Deferral Description	Carrying Charges	Testimony Reference
Revenue Requirement Impacts of Tax Reform	Deferral of the revenue requirement impact of any Tax Reform issued	Pre-tax Authorized Rate of Return	Accounting and Tax Panel
Revenue Requirement Impact of Cloud Based or SaaS solutions implemented	Deferral of the revenue requirement impact of any variations in the Cloud Based or SaaS solutions implemented by the company	Pre-tax Authorized Rate of Return	Accounting and Tax Panel
Uncollectible write-offs	Deferral of costs over / under rate allowance exceeding 5 basis points	Pre-tax Authorized Rate of Return	Customer Services Panel
Credit / Debit card fees	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Customer Services Panel
Leak Repair Expense	Deferral of repair leaks to expense in excess of 25 leaks over the 405 leak repair level reflected in the rate allowance	Pre-tax Authorized Rate of Return	Gas Safety Panel
Costs associated with Safety of Gas Transmission & Gathering Lines Rule, Plastic Pipe Rule, or other legislative changes	Deferral of costs incurred during the term of the Rate Year	Pre-tax Authorized Rate of Return	Gas Safety Panel
Incremental costs associated with Operator Qualifications	Deferral of costs incurred during the term of the Rate Year	Pre-tax Authorized Rate of Return	Training and Development Panel
Costs associated with the Training Center and Primary Control Center	Deferral of costs incurred during the term of the Rate Year	Pre-tax Authorized Rate of Return	Training and Development Panel
Incremental costs associated with Case 14-M-0101 and related proceedings and Orders, including consultant services to support the Joint Utility efforts, support in the preparation of an updated DSIP and the revenue requirement effect of energy storage projects.	Deferral of costs over / under rate allowance	Pre-tax Authorized Rate of Return	Distributed System Platform Panel
Revenue Requirement Impact of Non Pipes Alternative projects	Deferral of implementation costs	Pre-tax Authorized Rate of Return	Distributed System Platform Panel
Additional Payroll Tax due to NYS Federal UI loan outstanding	Deferral of incremental payroll taxes that may result from any NYS Federal UI loan outstanding during the Rate Year	Pre-tax Authorized Rate of Return	Accounting and Tax Panel
Pension and OPEB reserve carrying charges	Deferral of carrying charges accrued over / under the rate allowance (assuming incorporation of reserve in rate base)	Pre-tax Authorized Rate of Return	Accounting and Tax Panel