

Rate Formula Template
Utilizing FERC Form 1 Data

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

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Appendix A	Main body of the Formula Rate
Attachment 1	Detail of the Revenue Credits
Attachment 2	Monthly Plant and Accumulated Depreciation Balances
Attachment 3	Cost Support Detail
Attachment 4	Calculations showing the revenue requirement by Investment, including any Incentives,
Attachment 5	Cost of Debt Should Construction Financing be Obtained
Attachment 6a and 6b	Detail of the Accumulated Deferred Income Tax Balances
Attachment 7	True-Up calculations
Attachment 8	Depreciation Rates
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Formula Rate - Non-Levelized
Inputs

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HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Line No.		(1)	(2)	(3)
				Allocated Amount
1	GROSS REVENUE REQUIREMENT (Line 69)		12 months	\$ 2,411,919
REVENUE CREDITS				
2	Total Revenue Credits Attachment 1, line 6	<u>Total</u> 4,072,382	<u>Allocator</u> TP 1.61%	<u>65,641</u>
3	Net Revenue Requirement (Line 1 minus Line 2)			2,346,279
4	True-up Adjustment Attachment 7	-	DA	-
5	NET ADJUSTED REVENUE REQUIREMENT (Line 3 plus Line 4)			\$ 2,346,279

Formula Rate - Non-Levelized

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For the 12 months ended 5/31/24

Line No.	(1)	HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE		(4)	(5)
		(2) Form No. 1 Page, Line, Col.	(3) Company Total		
RATE BASE:					
6	GROSS PLANT IN SERVICE (Note M)				
6	Production	(Attach 2, line 75)	52,170,462	NA	-
7	Transmission	(Attach 2, line 15)	500,221,375	TP	1.61%
8	Distribution	(Attach 2, line 30)	1,094,998,154	NA	-
9	General & Intangible	(Attach 2, lines 45 & 60)	<u>24,629,735</u>	W/S	0.26%
10	TOTAL GROSS PLANT (sum lines 6-9)	(GP=1 if plant =0)	<u>1,672,019,725</u>	GP=	0.49%
11	ACCUMULATED DEPRECIATION & AMORTIZATION (Note M)				
12	Production	(Attach 2, line 151)	22,090,923	NA	-
13	Transmission	(Attach 2, line 91 and Workpaper, Line 36)	106,721,905	DA	104,927
14	Distribution	(Attach 2, line 106)	289,579,638	NA	-
15	General & Intangible	(Attach 2, lines 121 & 136)	<u>11,524,572</u>	W/S	0.26%
16	TOTAL ACCUM. DEPRECIATION (sum lines 12-15)		<u>431,917,039</u>		134,717
17	NET PLANT IN SERVICE				
18	Production	(line 6- line 12)	30,079,538		-
19	Transmission	(line 7- line 13)	391,499,470		7,957,869
20	Distribution	(line 8- line 14)	805,418,515		-
21	General & Intangible	(line 9- line 15)	<u>13,105,163</u>		<u>33,876</u>
22	TOTAL NET PLANT (sum lines 18-21)	(NP=1 if plant =0)	<u>1,240,102,686</u>	NP=	0.64%
23	ADJUSTMENTS TO RATE BASE (Note A)				
24	ADIT	(Attach 6a, line 9)	(61,570)	DA	100.00%
25	Tax Reform	(Attach 11a, line 8)	NA		NA
26	Account No. 255 (enter negative) (Note F)	(Attach 3, line 153)	-	NP	0.64%
27	CWIP	(Attach 10)	-	DA	100.00%
28	Unfunded Reserves (enter negative)	(Attach 3, line 170a)	(7,476)	DA	100.00%
29	Unamortized Regulatory Assets	(Attach 10) (Note L)	-	DA	100.00%
30	Unamortized Abandoned Plant	(Attach 10) (Note K)	-	DA	100.00%
31	TOTAL ADJUSTMENTS (sum lines 24-30)		<u>(69,045)</u>		<u>(69,045)</u>
32	LAND HELD FOR FUTURE USE	Attachment 10	-	DA	1.61%
33	WORKING CAPITAL (Note C)				
34	CWC	Calculated (1/8 * Line 45)	9,764,296		99,550
35	Materials & Supplies (Note B)	(Attach 3, line 189)	21,385,328	Tab 3	308,906
36	Prepayments (Account 165 - Note C)	(Attach 3, line 170)	30,006,367	GP	0.49%
37	TOTAL WORKING CAPITAL (sum lines 34-36)		<u>61,155,991</u>		<u>145,839</u>
38	RATE BASE (sum lines 22, 31, 32, & 37)		<u><u>1,301,189,632</u></u>		<u><u>8,476,995</u></u>

Formula Rate - Non-Levelized		Rate Formula Template Utilizing FERC Form 1 Data			For the 12 months ended 5/31/24	
(1)	(2)	(3)	(4)	(5)		
		Form No. 1 Page, Line, Col.	Company Total	Allocator	Transmission (Col 3 times Col 4)	
O&M						
39	Transmission	321.116.b	15,332,059	AGP	4.83%	740,270
40	Less Accounts 565, 561 and 561.1 to 561.8	321.99.b & 87.b to 94.b	2,323,015	AGP	4.83%	112,161
41	A&G	323.205.b	67,805,185	W/S	0.26%	175,270
42	Less EPRI & Reg. Comm. Exp. & Other Ad.	(Note D & Attach 3, line 171)	2,699,860	W/S	0.26%	6,979
43	Plus Transmission Related Reg. Comm. Exp.	(Note D & Attach 3, line 172)	-	AGP	4.83%	-
44	PBOP expense adjustment	(Attach 3, line 243)	-	W/S	0.26%	-
44a	Less Account 566	321.100.b	1,724,209	W/S	0.26%	4,457
44b	Amortization of Regulatory Assets	(Attach 10, line 2)	-	W/S	0.26%	-
44c	Account 566 excluding amort. of Reg Assets	(line 44a less line 44b)	1,724,209	W/S	0.26%	4,457
45	TOTAL O&M (sum lines 39, 41, 43, 44, 44b, 44c less lines 40 & 42, 44a) (Note D)		78,114,369			796,400
DEPRECIATION EXPENSE						
46	Transmission	336.7.f	198,476	DA	100.00%	198,476
47	General and Intangible	336.1.f + 336.10.f	393,664	W/S	0.26%	1,018
48	Amortization of Abandoned Plant	(Attach 3, line 155) (Note K)	-	DA	100.00%	-
49	TOTAL DEPRECIATION (Sum lines 46-48)		592,140			199,494
TAXES OTHER THAN INCOME TAXES (Note E) Electric Only						
LABOR RELATED						
51	Payroll	263.2.i + 263.3.i + 263.8.i	5,383,437	W/S	0.26%	13,916
52	Highway and vehicle	263._i (enter FN1 line #)	-	W/S	0.26%	-
PLANT RELATED						
53	Property	263.19.i + 263.20.i	46,212,713	AEP	1.44%	667,532
54	Gross Receipts	263.14.i + 263.26.i	(7,259)	NA	-	-
55	Other	263.15.i	720	AEP	1.44%	10
56	TOTAL OTHER TAXES (sum lines 51-55)		51,589,611			681,458
INCOME TAXES (Note F)						
57	$T = 1 - \frac{(1 - SIT) * (1 - FIT)}{(1 - SIT * FIT * p)}$		26.135%			26.14%
58	$CIT = (T / (1 - T)) * (1 - (WCLTD / R))$		24.77%			24.77%
59	where WCLTD = (line 90) and R = (line 93)					
60	and FIT, SIT, p, & n are as given in footnote F.					
61	$1 / (1 - T) = (T \text{ from line 57})$		135.38%			135.38%
62	Amortized Investment Tax Credit (Attachment 4, line 14)		-			-
63	Income Tax Calculation = line 58 * line 66 * (1-n)		22,385,650			145,838
64	ITC adjustment (line 61 * line 62 * (1-n))		-	NP	0.64%	-
65	Total Income Taxes (line 63 plus line 64)		22,385,650			145,838
RETURN						
66	[Rate Base (line 38) * Rate of Return (line 93)]		90,367,897	NA		588,729
67	Rev Requirement before Incentive Projects (sum lines 45, 49, 56, 65, 66)		243,049,667			2,411,919
68	Incentive Return and Income Tax on Authorized Projects (Attach 4, line 58, col h)		-	DA	100%	-
69	Total Revenue Requirement (sum lines 67 & 68)		243,049,667			2,411,919

Formula Rate - Non-Levelized

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For the 12 months ended 5/31/24

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

TRANSMISSION PLANT INCLUDED IN RTO RATES			
70	Total transmission plant (line 7, column 3)		500,221,375
71	Less transmission plant excluded from RTO rates (Note H) (Attachment 3, line 175)		(492,158,579)
72	Less transmission plant included in OATT Ancillary Services (Note H) (Attachment 3, line 175)		-
73	Transmission plant included in RTO rates (line 70 less lines 71 & 72)		8,062,796
74	Percentage of transmission plant included in RTO Rates (line 73 divided by line 70) [If line 70 equal zero, enter 1]	TP=	1.61%
ADJUSTED TRANSMISSION PLANT INCLUDED IN RTO RATES			
75	Total transmission plant (line 15, column 3)		8,062,796
76	Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount)		16,089,141
77	Total Adjusted Transmission Plant		24,151,937
78	Transmission plant included in RTO rates (line 75 less lines 76 & 77)	AGP=	4.83%
ADJUSTED PLANT INCLUDED IN RTO RATES			
79	Total transmission plant (line 22, column 3)		8,062,796
80	Plus CIAC Received (O&M, A&G and Taxes other than income would be on full amount)		16,089,141
81	Total Adjusted Transmission Plant		24,151,937
84	Total Gross Plant	AEP=	1.44%

WAGES & SALARY ALLOCATOR (W&S) (Note I)					
	Form 1 Reference	\$	AGP	Allocation	
85	Production 354.20.b	2,692,974	0.00	-	
86	Transmission 354.21.b	3,389,676	4.83%	163,662	
87	Distribution 354.23.b	25,895,435	0.00	-	W&S Allocator
88	Other 354.24,25,26.b	31,336,359	0.00	-	(\$ / Allocation)
89	Total (sum lines 85-88) [TP equals 1 if there are no wages & salaries]	63,314,444		163,662	= 0.26%
					WS

RETURN (R) (Note J)					
		\$	%	Cost Rate	Weighted Cost
90	Long Term Debt (Attach 3, lines 249 & 270 or Attach 5) (Note G)	1,041,984,615.38	50.89%	4.09%	2.08% =WCLTD
91	Preferred Stock (Attachment 3, lines 251 & 273)	100.00	0.00%	-	0.00%
92	Common Stock (Attachment 3, line 257)	1,005,721,650.92	49.11%	9.90%	4.86%
93	Total (sum lines 90-92)	2,047,706,366.31			6.95% =R

Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments		Not used by Central Hudson	(a)	(b)
	Source of Total Column		Non-incentive Investments from Attachment 4 (Note N)	Incentive Investments from Attachment 4 (Note N)
94	Net Transmission Plant in Service (Line 19 and Transmission CIACs)		-	-
95	CWIP in Rate Base (Line 27)		-	-
96	Unamortized Abandoned Plant (Line 30)		-	-
97	Regulatory Assets (Line 29)		-	-
98	Development of Base Carrying charge and Summary of Incentive and Non-Incentive Investments (Lines 69 & 71)		-	-
99	Return and Taxes		-	-

For the 12 months ended 5/31/24

SUPPORTING CALCULATIONS AND NOTES

Formula Rate - Non-Levelized
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HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

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

Note Letter

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. The formula uses the stated average of the beginning and end of year balances to prorate ADIT to comply with IRS normalization rules. Balance of Account 255 is reduced by prior flow throughs and excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note F. Account 281 is not allocated.
- B Identified in Form 1 as being only transmission related or formula rate allocated to transmission
- C Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission
 Prepayments are the electric related prepayments booked to Account No. 165 and reported on Pages 110-111 line 57 in the Form 1.
- D Line 42 removes EPRI Annual Membership Dues listed in Form 1 at 353...f (enter FN1 line #), any EPRI Lobbying expenses included in line 42 of the template and all Regulatory Commission Expenses itemized at 351.h
 Line 42 removes all advertising included in Account 930.1, except safety, education or out-reach related advertising
 Line 42 removes all EEI and EPRI research, development and demonstration expenses.
 Line 43 reflects all Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting itemized at 351.h
 Line 38 or Line 41 and thus Line 45 shall include any NYISO charges other than penalties, including but not limited to administrative costs.
- E Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year.
 Taxes related to income are excluded. Gross receipts taxes are not included in transmission revenue requirement in the Rate Formula Template, since they are recovered elsewhere.
- F The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base.

Inputs Required:	FIT	21.00%	
	SIT=	6.50%	(State Income Tax Rate or Composite SIT from Attach 3)
	p =	-	(percent of federal income tax deductible for state purposes)
	n=	-	(not for profit entity ownership percentage)

For each Rate Year (including both Annual Projections and True-Up Adjustments) the statutory income tax rates utilized in the Formula Rate shall reflect the weighted average rates actually in effect during the Rate Year. For example, if the statutory tax rate is 10% from January 1 through June 30, and 5% from July 1 through December 31, such rates would be weighted 181/365 and 184/365, respectively, for a non-leap year.
- G The cost of debt is determined using the internal rate of return methodology shown on Attachment 5 once project financing is obtained. Prior to obtaining project financing, an interest rate of 3.85% from Table 4 of Attachment 5 will be used and will not be trued up. Attachment 5 contains an estimate of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Appendix A.
- H After the completion of construction, the cost of debt will be calculated pursuant to Attachment 3
 All transmission gross operating property except that related to the Hurley Avenue Substation
- I Enter dollar amounts
- J ROE will be supported in the original filing and no change in ROE may be made absent a filing with FERC under FPA Section 205 or 206. The ROE cost rate was developed in a manner consistent with the Commission's Order in Docket No. EL-11-66-001 plus a 50 basis point incentive adder for Central Hudson's membership in NYISO.
 The capital structure will be the actual capital structure up to 53% equity. Lines 93 will be capped at 53% equity. If the actual equity ratio exceeds 53%, the common stock ratio will be reset to 53% and the debt ratio will be equal to 1 minus sum of the preferred stock ratio and common stock ratio.

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

Account 454 - Rent from Electric Property (300.19.b)	Notes 1 & 3	
1 Rent from FERC Form No. 1		3,842,202
Account 456 (including 456.1) (300.21.b and 300.22.b)	Notes 1 & 3	
2 Other Electric Revenues (Note 2)		230,180
3 Professional Services		-
4 Revenues from Directly Assigned Transmission Facility Charges (Note 2)		-
5 Rent or Attachment Fees associated with Transmission Facilities		-
6 Total Revenue Credits	Sum lines 2-5 + line 1	4,072,382

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

Note 2 If the facilities associated with the revenues are not included in the formula, the revenue is shown below, but not included in the total above and explained in the Attachment 3.

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

<u>Line No.</u>			NY-ISO		
		TOTAL	Transactions	Retail Access	Other 2
1	Account 456				
1a	Transmission Service	230,180	230,180	-	-
1b	Not included above	134,026,991	34,441,229	99,585,762	-
1x	Trans. Fac. Charge	-	-	-	-
2	Trans Studies	-	-	-	-
3	Total	134,257,171	34,671,409	99,585,762	-
4	Less:				
5	Revenue for Demands in Divisor	-	-	-	-
6	Sub Total Revenue Credit	134,257,171	34,671,409	99,585,762	-
7	Prior Period Adjustments	-	-	-	-
8	Total	134,257,171	34,671,409	99,585,762	-
9	Account 454	\$			
9a	Attachment Rents	3,842,202			
9b	Joint pole attachments - cable	-			
9c	Underground rentals	-			
9d	Transmission tower wireless rentals	-			
9e	Misc non-transmission rentals	2,586,012			
9f		-			
9g		-			
...					
9x		-			
10	Total	6,428,214			

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

Plant In Service Worksheet

1	Calculation of Transmission Plant In Service	Source	Year	Balance
2	May	company records	2023	492,173,396
3	June	p204-207, l. 58	2023	495,375,618
4	July	company records	2023	495,524,878
5	August	company records	2023	495,734,298
6	September	p204-207, l. 58	2023	496,163,838
7	October	company records	2023	497,973,878
8	November	company records	2023	498,031,618
9	December	p204-207, l. 58	2023	500,582,738
10	January	company records	2024	500,734,918
11	February	company records	2024	500,803,998
12	March	p204-207, l. 58	2024	509,528,938
13	April	company records	2024	509,699,358
14	May	company records	2024	509,960,398
15	Transmission Plant In Service	(sum lines 2-14) /13		500,221,375
16	Calculation of Distribution Plant In Service	Source		
17	May	company records	2023	1,060,116,000
18	June	p204-207, l. 75	2023	1,066,458,000
19	July	company records	2023	1,072,691,000
20	August	company records	2023	1,077,365,000
21	September	p204-207, l. 75	2023	1,081,738,000
22	October	company records	2023	1,087,659,000
23	November	company records	2023	1,092,287,000
24	December	p204-207, l. 75	2023	1,105,030,000
25	January	company records	2024	1,109,468,000
26	February	company records	2024	1,112,671,000
27	March	p204-207, l. 75	2024	1,116,253,000
28	April	company records	2024	1,122,108,000
29	May	company records	2024	1,131,194,000
30	Distribution Plant In Service	(sum lines 17-29) /13		1,094,998,154
31	Calculation of Intangible Plant In Service	Source		
32	May	company records	2023	20,248,735
33	June	p204-207, l. 5	2023	20,248,735
34	July	company records	2023	20,248,735
35	August	company records	2023	20,248,735
36	September	p204-207, l. 5	2023	20,248,735
37	October	company records	2023	20,248,735
38	November	company records	2023	20,248,735
39	December	p204-207, l. 5	2023	20,248,735
40	January	company records	2024	20,248,735
41	February	company records	2024	20,248,735
42	March	p204-207, l. 5	2024	20,248,735
43	April	company records	2024	20,248,735
44	May	company records	2024	20,248,735
45	Intangible Plant In Service	(sum lines 32-44) /13		20,248,735
46	Calculation of General Plant In Service	Source		
47	May	company records	2023	4,381,000
48	June	p204-207, l. 99	2023	4,381,000
49	July	company records	2023	4,381,000
50	August	company records	2023	4,381,000
51	September	p204-207, l. 99	2023	4,381,000
52	October	company records	2023	4,381,000
53	November	company records	2023	4,381,000
54	December	p204-207, l. 99	2023	4,381,000
55	January	company records	2024	4,381,000
56	February	company records	2024	4,381,000
57	March	p204-207, l. 99	2024	4,381,000
58	April	company records	2024	4,381,000
59	May	company records	2024	4,381,000
60	General Plant In Service	(sum lines 47-59) /13		4,381,000
61	Calculation of Production Plant In Service	Source		
62	May	company records	2023	47,804,000
63	June	p204-207, l. 46	2023	47,804,000
64	July	company records	2023	47,855,000
65	August	company records	2023	47,884,000
66	September	p204-207, l. 46	2023	47,900,000
67	October	company records	2023	54,417,000
68	November	company records	2023	54,453,000
69	December	p204-207, l. 46	2023	54,854,000
70	January	company records	2024	55,023,000
71	February	company records	2024	55,023,000
72	March	p204-207, l. 46	2024	55,031,000
73	April	company records	2024	55,084,000
74	May	company records	2024	55,084,000
75	Production Plant In Service	(sum lines 62-74) /13		52,170,462
76	Total Plant In Service	(sum lines 15, 30, 45, 60, & 75)		1,672,019,725

Accumulated Depreciation Worksheet

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

	Source	Year	Balance
77	Calculation of Transmission Accumulated Depreciation		
78	May	2023	106,651,800
79	June	2023	106,745,663
80	July	2023	107,291,983
81	August	2023	107,709,983
82	September	2023	108,596,263
83	October	2023	109,039,773
84	November	2023	108,761,663
85	December	2023	107,902,633
86	January	2024	108,546,087
87	February	2024	109,448,927
88	March	2024	110,398,107
89	April	2024	110,952,127
90	May	2024	111,340,537
91	Transmission Accumulated Depreciation	(sum lines 78-90) /13	108,721,905
92	Calculation of Distribution Accumulated Depreciation		
93	May	2023	285,723,790
94	June	2023	286,662,660
95	July	2023	287,637,730
96	August	2023	288,327,730
97	September	2023	289,403,450
98	October	2023	289,829,940
99	November	2023	290,141,020
100	December	2023	288,181,080
101	January	2024	289,272,010
102	February	2024	290,817,170
103	March	2024	292,110,980
104	April	2024	292,862,970
105	May	2024	293,464,560
106	Distribution Accumulated Depreciation	(sum lines 93-105) /13	289,579,638
107	Calculation of Intangible Accumulated Amortization		
108	May	2023	10,351,125
109	June	2023	10,372,097
110	July	2023	10,393,069
111	August	2023	10,414,041
112	September	2023	10,435,013
113	October	2023	10,455,985
114	November	2023	10,476,957
115	December	2023	10,497,929
116	January	2024	10,518,901
117	February	2024	10,539,873
118	March	2024	10,560,845
119	April	2024	10,581,817
120	May	2024	10,602,789
121	Accumulated Intangible Amortization	(sum lines 108-120) /13	10,476,957
122	Calculation of General Accumulated Depreciation		
123	May	2023	977,000
124	June	2023	988,000
125	July	2023	1,000,000
126	August	2023	1,012,000
127	September	2023	1,024,000
128	October	2023	1,036,000
129	November	2023	1,048,000
130	December	2023	1,059,000
131	January	2024	1,071,000
132	February	2024	1,083,000
133	March	2024	1,095,000
134	April	2024	1,107,000
135	May	2024	1,119,000
136	Accumulated General Depreciation	(sum lines 123-135) /13	1,047,615
137	Calculation of Production Accumulated Depreciation		
138	May	2023	21,831,000
139	June	2023	21,850,000
140	July	2023	21,830,000
141	August	2023	21,978,000
142	September	2023	22,030,000
143	October	2023	22,088,000
144	November	2023	22,134,000
145	December	2023	22,068,000
146	January	2024	22,086,000
147	February	2024	22,172,000
148	March	2024	22,255,000
149	April	2024	22,322,000
150	May	2024	22,438,000
151	Production Accumulated Depreciation	(sum lines 138-150) /13	22,090,923
152	Total Accumulated Depreciation and Amortization	(sum lines 91, 106, 121, 136, & 151)	431,917,039

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

				Details		
Numberina continues from Attachment 2				Beginning of Year	End of Year	Average Balance
153	Account No. 255 (enter negative)	267.8.h		-	-	-
154	Unamortized Abandoned Plant (recovery of abandoned plant requires a FERC order approving the amount and recovery period)	Attachment 10, line 2, col. (v)		-	-	-
155	Amortization of Abandoned Plant	Attachment 10, line 2, col. (h)		-	-	Amortization Expense
156	Prepayments (Account 165) (electric only) (Prepayments exclude Prepaid Pension Assets)		Year	Balance		
157	May	company records	2023	30,464,776		
158	June	111.57.c	2023	34,225,823		
159	July	company records	2023	40,620,606		
160	August	company records	2023	36,109,440		
161	September	111.57.c	2023	30,159,318		
162	October	company records	2023	24,725,160		
163	November	company records	2023	19,283,911		
164	December	111.57.c	2023	20,021,701		
165	January	company records	2024	17,404,455		
166	February	company records	2024	31,804,098		
167	March	111.57.c	2024	40,791,656		
168	April	company records	2024	34,849,983		
169	May	company records	2024	29,631,841		
170	Prepayments	(sum lines 157-169)/13		30,006,367		

Reserves							
170a	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Amount	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter zero (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Amount Allocated, col. e x col. d x col. g e x col. f x col. g
	Electric only						
	Injuries & Damages Reserve 112.27.d	(2,892,019)	1	1	100.0%	0.26%	(7,476)
	Reserve 2	-	-	-	-	-	-
	Reserve 3	-	-	-	-	-	-
	Reserve 4	-	-	-	-	-	-
	...	-	-	-	-	-	-
	...	-	-	-	-	-	-
	Total						(7,476)

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

EPRI Dues Cost Support				Details
Allocated General & Common Expenses		EPRI Dues	EPRI & EEI Costs to be Excluded	
171	EPRI and EEI Dues to be excluded from the formula rate	p353_(enter FN1 line #)	190,417	

Regulatory Expense Related to Transmission Cost Support					
Directly Assigned A&G			Transmission Related		Details*
			Form 1 Amount	Other	
172	Regulatory Commission Exp Account 928	p323.189.b	2,509,443	2,509,443	

* insert case specific detail and associated assignments here

Multi-state Workpaper				
Income Tax Rates	New York	MTA	NYC	Weighted Average
173	Weighting	1	0	0
	State Income Tax Rate or Composite	6.50%	0.00%	0.00%

Multiple state rates are weighted based on the state apportionment factors on the state income tax returns and the number of days in the year that the rates are effective (see Note F)

Safety Related and Education and Out Reach Cost Support					
Directly Assigned A&G			Safety Related, Education, Siting & Outreach Related		Details
			Form 1 Amount	Other	
174	General Advertising Exp Account 930.1	company records	-	-	

Safety advertising consists of any advertising whose primary purpose is to educate the recipient as to what is safe or is not safe.
 Education advertising consists of any advertising whose primary purpose is to educate the recipient as about transmission related facts or issues
 Outreach advertising consists of advertising whose primary purpose is to attract the attention of the recipient about a transmission related issue
 Siting advertising consists of advertising whose primary purpose is to inform the recipient about locating transmission facilities
 Lobbying expenses are not allowed to be included in account 930.1

Excluded Plant Cost Support					
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			Transmission plant included in OATT		Description of the Facilities
			Excluded Transmission Facilities	Ancillary Services and not otherwise excluded	
175	Excluded Transmission Facilities		(492,158,579)	-	All other Transmission Assets besides the Hurley Ave Substation

Add more lines if necessary

Materials & Supplies

Note: for the projection, the prior year's actual balances will be used. Electric only amounts			Stores Expense Undistributed	Construction Materials & Supplies	Total	Plant Allocated	Transmission Materials & Supplies	Transmission Plant Allocated
Form No. 1 page			p227.16	p227.5			p227.8	
176	May-23	Company Records	795	17,645,855	17,646,650		-	
177	June	Company Records	147,041	18,405,737	18,552,778		-	
178	July	Company Records	1,279	24,340,119	24,341,398		-	
179	August	Company Records	198,842	18,852,828	19,051,670		-	
180	September	Company Records	381,028	19,199,169	19,580,197		-	
181	October	Company Records	395,089	21,335,246	21,730,335		-	
182	November	Company Records	414,809	21,126,885	21,541,694		-	
183	December	FF1 p. 227	448,199	21,052,556	21,500,755		-	
184	Jan-24	Company Records	546,630	21,834,896	22,381,526		-	
185	February	Company Records	406,401	22,025,608	22,432,009		-	
186	March	Company Records	43,802	22,580,391	22,624,193		-	
187	April	Company Records	121,744	23,044,424	23,166,168		-	
188	May	Company Records	(7,813)	23,467,699	23,459,886		-	
189	Average				21,385,328	1.44%	308,908	4.83%

PBOPs (not used by Central Hudson)

		Details
189	Calculation of PBOP Expenses	
190	ConEd	
191	Total PBOP expenses	
192	Labor dollars	
193	Cost per labor dollar	
194	labor (labor not capitalized) current year	Company Records
195	PBOP Expense for current year	
196	PBOP Expense in Account 926 for current year	Company Records
197	PBOP Adjustment for Appendix A, Line 44	
198	Lines 191-193 cannot change absent approval or acceptance by FERC in a separate proceeding.	
198	NiMo	
199	Total PBOP expenses	
200	Labor dollars	
201	Cost per labor dollar	
202	labor (labor not capitalized) current year	Company Records
203	PBOP Expense for current year	
204	PBOP Expense in Account 926 for current year	Company Records
205	PBOP Adjustment for Appendix A, Line 44	
206	Lines 199-201 cannot change absent approval or acceptance by FERC in a separate proceeding.	
207	NYSEG	
208	Total PBOP expenses	
209	Labor dollars	
210	Cost per labor dollar	
211	labor (labor not capitalized) current year	Company Records
212	PBOP Expense for current year	
213	PBOP Expense in Account 926 for current year	Company Records
214	PBOP Adjustment for Appendix A, Line 44	
215	Lines 208-210 cannot change absent approval or acceptance by FERC in a separate proceeding.	
216	RGE	
217	Total PBOP expenses	
218	Labor dollars	
219	Cost per labor dollar	
220	labor (labor not capitalized) current year	Company Records
221	PBOP Expense for current year	
222	PBOP Expense in Account 926 for current year	Company Records
223	PBOP Adjustment for Appendix A, Line 44	
224	Lines 217-219 cannot change absent approval or acceptance by FERC in a separate proceeding.	
225	CHG&E	
226	Total PBOP expenses	
227	Labor dollars	
228	Cost per labor dollar	
229	labor (labor not capitalized) current year	Company Records
230	PBOP Expense for current year	
231	PBOP Expense in Account 926 for current year	Company Records
232	PBOP Adjustment for Appendix A, Line 44	
233	Lines 226-228 cannot change absent approval or acceptance by FERC in a separate proceeding.	
234	HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE	
235	Total PBOP expenses	
236	Labor dollars	
237	Cost per labor dollar	
238	labor (labor not capitalized) current year	Company Records
239	PBOP Expense for current year	
240	PBOP Expense in Account 926 for current year	Company Records
241	PBOP Adjustment for Appendix A, Line 44	
242	Lines 235-237 cannot change absent approval or acceptance by FERC in a separate proceeding.	
243	PBOP expense adjustment	(sum lines 197, 214, 205, 223, 232, & 241)

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

COST OF CAPITAL

Line No.	Description	Form No.1 Reference	May 2023	June	July	August	September	October	November	December	January 2024	February	March	April	May	13 Month Avg.
			company records	Col. (c)	company records	company records	Col. (c)	company records	company records	Col. (c)	company records	0	Col. (c)	company records	company records	
244	Long Term Debt:															
245	Acct 221 Bonds	112.18.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
246	Acct 223 Advances from Assoc. Companies	112.20.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
247	Acct 224 Other Long Term Debt	112.21.c.d	922,800,000	1,032,800,000	1,032,800,000	1,032,800,000	1,009,400,000	1,009,400,000	1,009,400,000	1,009,400,000	1,009,400,000	1,119,400,000	1,119,400,000	1,119,400,000	1,119,400,000	1,041,984,615
248	Less Acct 222 Reacquired Debt	12.19.c, d enter negati	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249	Total Long Term Debt	Sum Lines 244 - 248	922,800,000	1,032,800,000	1,032,800,000	1,032,800,000	1,009,400,000	1,009,400,000	1,009,400,000	1,009,400,000	1,009,400,000	1,119,400,000	1,119,400,000	1,119,400,000	1,119,400,000	1,041,984,615
250																
251	Preferred Stock	112.3.c.d	100	100	100	100	100	100	100	100	100	100	100	100	100	100
252																
253	Common Equity- Per Books	112.16.c.d	932,185,805	964,231,732	977,261,695	978,463,345	1,009,503,585	1,011,108,686	1,011,093,644	1,010,708,450	1,024,215,906	1,028,961,976	1,032,208,790	1,038,506,355	1,056,409,602	1,005,758,429
254	Less Acct 204 Preferred Stock	112.3.c.d	100	100	100	100	100	100	100	100	100	100	100	100	100	100
255	Less Acct 219 Accum Other Compre. Income	112.15.c.d	18,651	19,963	21,275	22,587	23,899	25,211	26,523	27,835	29,147	30,459	31,771	33,083	34,395	36,678
256	Less Acct 216.1 Unappropriated Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
256	Subsidiary Earnings	112.12.c.d	-	-	-	-	-	-	-	-	-	-	-	-	-	-
257	Adjusted Common Equity	n 253 - 254 - 255 - 25	932,167,054	964,211,669	977,240,320	978,440,658	1,009,479,586	1,011,083,375	1,011,067,021	1,010,680,515	1,024,186,659	1,028,931,417	1,032,176,919	1,038,473,172	1,056,243,097	1,005,721,651
258																
259	Total (Line 249 plus Line 251 plus Line 257)		1,854,967,154	1,997,011,769	2,010,040,420	2,011,240,758	2,018,879,686	2,020,483,475	2,020,467,121	2,020,080,615	2,033,586,759	2,148,331,517	2,151,577,019	2,157,873,272	2,175,643,197	2,047,706,366
260																
261	Cost of Debt															
262	Acct 427 Interest on Long Term Debt	117.62.c	2,291,332	2,962,732	3,149,829	3,158,183	3,116,921	3,132,544	3,146,405	3,197,965	3,167,323	3,214,231	3,749,393	3,773,379	3,814,287	41,874,524
263	Acct 428 Amortization of Debt Discount and Expense	117.63.c	30,783	30,788	39,027	39,394	37,057	37,054	37,057	37,054	37,058	37,057	41,593	41,614	41,622	487,158
264	Acct 428.1 Amortization of Loss on Reacquired Debt	117.64.c	23,549	23,545	23,549	23,800	23,802	23,800	23,802	23,800	19,174	19,174	19,174	19,174	19,174	285,517
264	Acct 430 Interest on Debt to Assoc. Companies (LTD portion only) (2)	117.67.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
266	Less: Acct 429 Amort of Premium on Debt	117.65.c enter negati	-	-	-	-	-	-	-	-	-	-	-	-	-	-
267	Debt	117.66.c enter negati	-	-	-	-	-	-	-	-	-	-	-	-	-	-
268	Total Interest Expense	Sum Lines 262 - 267	2,345,664	3,017,065	3,212,405	3,221,377	3,177,780	3,193,398	3,207,264	3,258,819	3,223,555	3,270,462	3,810,160	3,834,167	3,875,083	42,647,199
269																
270	Average Cost of Debt (Line 268 / Line 249)															4.09%
271																
272	Cost of Preferred Stock															
273	Preferred Stock Dividends	118.29.c	-	-	-	-	-	-	-	-	-	-	-	-	-	-
274																
275	Average Cost of Preferred Stock (Line 273 / Line 251)		-	-	-	-	-	-	-	-	-	-	-	-	-	-

Note 2. Interest on Debt to Associated Companies (FERC 430) will be populated with interest related to Long-Term Debt only.

The calculations below calculate that additional revenue requirement for 50 basis points of ROE and 0.5 percent change in the equity component of the capital structure. These amounts are then used to calculate the actual increase in revenue in the table below (starting on line 66) associated with the actual incentive authorized by the Commission. The use of the 50 basis point calculations per settlement discussions.

Not used by Central Hudson

HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Base ROE and Income Taxes Carrying Charge

		Allocator		Result
1	Rate Base			8,476,995
2	BASE RETURN CALCULATION:			
		\$	%	Cost
3	Long Term Debt (Appendix A, Line 91)	1,041,984,615	50.89%	4.09%
4	Preferred Stock (Appendix A, Line 92)	100	0.00%	0.00%
5	Common Stock (Appendix A, Line 93)	1,005,721,651	49.11%	9.90%
6	Total (sum lines 3-5)	#####		6.95%
7	Return multiplied by Rate Base (line 1 * line 6)			588,729
8	INCOME TAXES			
9	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)		26.14%	
10	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		24.77%	
11	where WCLTD=(line 3) and R=(line 6)			
12	and FIT, SIT & p are as given in footnote F on Appendix A.			
13	$1 / (1 - T) = (T \text{ from line 9})$	1.3538		
14	Amortized Investment Tax Credit (266.8f) (enter negative)	-		
15	Income Tax Calculation = line 10 * line 7 * (1-n)	145,838		145,838
16	ITC adjustment (line 13 * line 14) * (1-n)	-	NP	0.01
17	Total Income Taxes (line 15 plus line 16)	145,838		145,838
18	Base Return and Income Taxes		Sum lines 7 and 17	734,567
19	Rate Base		Line 1	8,476,995
20	Return and Income Taxes at Base ROE		Line 18 / line 19	8.67%

100 Basis Point Incentive ROE and Income Taxes Carrying Charge

Attachment 4

				Result
21	Rate Base			8,476,994.89
22	50 Basis Point Incentive Return impact on			
		\$	%	Cost
23	Long Term Debt (line 3)	1,041,984,615	50.89%	4.09%
24	Preferred Stock (line 4)	100	0.00%	0.00%
25	Common Stock (line 5 plus 50 basis points)	1,005,721,651	49.11%	10.40%
26	Total (sum lines 24-26)	2,047,706,366		7.19%
27	50 Basis Point Incentive Return multiplied by Rate Base (line 21 * line 26)			609,546.28
28	INCOME TAXES			
29	$T = 1 - ((1 - \text{SIT}) * (1 - \text{FIT})) / (1 - \text{SIT} * \text{FIT} * p)$ = (Appendix A, line 61)		26.14%	
30	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		25.13%	
31	where WCLTD=(line 23) and R=(line 26)			
32	and FIT, SIT & p are as given in footnote F on Appendix A.			
33	$1 / (1 - T) = (T \text{ from line 29})$	1.3538		
34	Amortized Investment Tax Credit (line 14)	-		
35	Income Tax Calculation = line 30 * line 27 * (1-n)	153,204		153,204
36	ITC adjustment (line 33 * line 34) * (1-n)	-	NP	0.01
37	Total Income Taxes (line 35 plus line 36)	153,204		153,204
38	Return and Income Taxes with 100 basis point increase in ROE		Sum lines 27 and 37	762,750
39	Rate Base		Line 21	8,476,995
40	Return and Income Taxes with 100 basis point increase in ROE		Line 38 / line 39	9.00%
41	Difference in Return and Income Taxes between Base ROE and 50 Basis Point Incentive		Line 41- Line 20	0.33%

Attachment 5 - Financing Costs for Long Term Debt using the Internal Rate of Return Methodology (Note 13)
 HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE
 HYPOTHETICAL EXAMPLE

Assumes financing will be a 5 year loan with Origination Fees of \$2.1 million and a Commitments Fee of 0.3% on the undrawn principal. Consistent with GAAP, the Origination Fees and Commitments Fees will be amortized using the standard Internal Rate of Return formula below. Each year, the amounts withdrawn, the interest paid in the year, Origination Fees, Commitments Fees, and total loan amount will be updated on this attachment.

Table 1

1	Total Loan Amount	\$ -
---	--------------------------	------

Table 2

2	Internal Rate of Return¹	#NUM!
3	Based on following Financial Formula²:	
4	$NPV = 0 = \sum_{t=1}^N C_t / (1+IRR)^{pwr(t)}$	

Table 3

5	Origination Fees	
6	Underwriting Discount	-
7	Arrangement Fee	-
8	Upfront Fee	-
9	Rating Agency Fee	-
10	Legal Fees	-
11	Total Issuance Expense	-
12	Annual Rating Agency Fee	-
13	Annual Bank Agency Fee	-
13	Revolving Credit Commitment Fee	0.000%

Table 4

	2014	2015	2016	2017	2018	2019	2020
14	LIBOR Rate	0.64%	1.03%	1.60%	2.13%	2.13%	2.13%
15	Spread	2.25%	2.25%	2.25%	2.25%	2.25%	2.25%
16	Interest Rate	2.89%	3.28%	3.85%	4.38%	4.38%	4.38%

Table 5

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Year		Capital Expenditures (\$000's)	Principal Drawn In Quarter (\$000's)	Principal Drawn To Date (\$000's)	Interest & Principal (\$000's)	Origination Fees (\$000's)	Commitment & Utilization Fee (\$000's)	Net Cash Flows (\$000's)
				Cumulative Col. D	1/4 * Interest Rate from Line 16 x Col. E prior quarter and Principal repayment	Input in first Qtr of Loan	(line 1/1000 less Col. E prior quarter)*line 13/4 +line 12/4000+line 11/4000	(D-F-G-H)
18								
19	3/31/2014	Q3	-	-	-			-
20	6/30/2014	Q4	-	-	-			-
21	9/30/2014	Q1	-	-	-			-
22	12/31/2014	Q2	-	-	-			-
23	3/31/2015	Q3	-	-	-			-
24	6/30/2015	Q4	-	-	-			-
25	9/30/2015	Q1	-	-	-			-
26	12/31/2015	Q2	-	-	-			-
27	3/31/2016	Q3	-	-	-			-
28	6/30/2016	Q4	-	-	-			-
29	9/30/2016	Q1	-	-	-			-
30	12/31/2016	Q2	-	-	-			-
31	3/31/2017	Q3	-	-	-			-
32	6/30/2017	Q4	-	-	-			-
33	9/30/2017	Q1	-	-	-			-
34	12/31/2017	Q2	-	-	-			-
35	3/31/2018	Q3	-	-	-			-
36								
37								
38								
39								
40								
41								
42								

- Notes**
- The IRR is the input to Debt Cost shown on Appendix A, Page 4, Line 90 during the construction period, after obtaining project financing, in accordance with Note G of Appendix A.
 - The IRR is a discount rate that makes the net present value of a series of cash flows equal to zero. The IRR equation is shown on line 4.
 N is the last quarter the loan would be outstanding
 t is each quarter
 Ct is the cash flow (Table 5, Col. I in each quarter)
 Alternatively the equation can be written as $0 = C_0 + C_1/(1+IRR) + C_2/(1+IRR)^2 + C_3/(1+IRR)^3 + \dots + C_n/(1+IRR)^n$ and solved for IRR
 The Excel™ formula on line 2 is : (round(XIRR(first quarter of loan Col A of Table 5:last quarter of loan Col A of Table 5, first quarter of loan Col I of Table 5: last quarter of loan Col I of Table 5, 8%),4)
 The 8% in the above formula is a seed number to ensure the formula produces a positive number.
 - Line 1 reflects the loan amount, the maximum amount that can be drawn on
 - Lines 5 through 13 include the fees associated with the loan. They are estimated based on current bank condition and are updated with the actual fees once the actual fees are known.
 - The estimate of the average 3 month Libor forward rate for the year on line 14 is that published by Bloomberg Finance L.P. during August of the prior year and is true-up to actual average 3 month Libor rate for the year under the loan.
 - Table 5, Col. C reflect the capital expenditures in each quarter
 - Table 5, Col. D reflect the amount of the loan that is drawn down in the quarter
 - Table 5, Col. E is the amount of principle drawn down
 - Table 5, Col F calculates the interest on the principle drawn down to date based on the applicable interest on line 16
 - Table 5, Col. G is the total origination fees in line 10 and is input in the first quarter that a portion of the loan in drawn
 - Table 5, Col. H is calculated as follows:
 (line 1/1000 less Col. E prior quarter)*line 13/4 +line 12/4000+line 11/4000
 Where A = Loan amount in line 1 less the amount drawn down (Table 5, Col. (E)) in the prior quarter
 - The inputs shall be estimated based on the current market conditions and is subject to true up for all inputs , e.g., fees, interest rates, spread, and Table 3 once the amounts are known
 - Prior to obtaining long term debt, the cost of debt, will be 3.28%. If NY Transco obtains project financing, the long term debt rate will be determined using the methodology in Attachment 5 and Attachment 5 contains a hypothetical example of the internal rate of return methodology; the methodology will be applied to actual amounts for use in Attachment A. After the first project is placed into service, NY Transco will use the its actual cost of long term debt determined in Attachment 3. The capital structure will be the actual capital structure up to 53% equity.

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

Item		Transmission Related	Plant Related	Labor Related	Total	
1	ADIT-282	(7,349)	-	-		From Acct. 282 total, below
2	ADIT-283	-	-	-		From Acct. 283 total, below
3	ADIT-190	500	-	-		From Acct. 190 total, below
4	Subtotal	(6,849)	-	-		
5	Wages & Salary Allocator			0.26%		
6	NP		0.64%			
7	Beginning of Year	(6,849)	-	-	(6,849)	
8	End of year from Attachment 6b, line 7	(116,290)	-	-	(116,290)	
9	Average of Beginning of Year and End of Year ((7 +8)/2)	(61,570)	-	-	(61,570)	Enter as negative Appendix A, line 24.

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

	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
10	ADIT-190						
11a	Cost of removal	500		500			Related to Hurley Avenue Substation Project
11b		-		-			
11c		-					
11d		-					
11e		-					
12	Subtotal - p234	500	-	500	-	-	
13	Less FASB 109 Above if not separately removed	-					
14	Less FASB 106 Above if not separately removed	-					
15	Total	500	-	500	-	-	

Instructions for Account 190:

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

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

21 ADIT- 282	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G Justification
22a	MACRS for plant additions	(7,349)		(7,349)			Related to Hurley Avenue Substation Project
22b							
22c							
...							
...							
...							
...							
...							
23	Subtotal - p275	(7,349)	-	(7,349)	-	-	
24	Less FASB 109 Above if not separately removed	-					
25	Less FASB 106 Above if not separately removed	-		-			
26	Total	(7,349)	-	(7,349)	-	-	

Instructions for Account 282:

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

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

32 ADIT- 283	A	B Total	C Gas, Prod Or Other Related	D Transmission Related	E Plant Related	F Labor Related	G
33a							
33b		-					
33c		-					
33d		-					
33e		-					
...							
...							
...							
...							
34	Subtotal - p277	-	-	-	-	-	
35	Less FASB 109 Above if not separately removed	-		-			
36	Less FASB 106 Above if not separately removed						
37	Total	-	-	-	-	-	

Instructions for Account 283:

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

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

Line		Transmission Related	Plant Related	Labor Related	Total
1	1 ADIT-282	(124,923)	-	-	From Acct. 282 total, below
2	2 ADIT-283	-	-	-	From Acct. 283 total, below
3	3 ADIT-190	8,633	-	-	From Acct. 190 total, below
4	4 Subtotal	(116,290)	-	-	
5	5 Wages & Salary Allocator			0.26%	
6	6 NP		0.64%		
7	7 End of Year ADIT	(116,290)	0	-	(116,290.00)

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

8	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
9a	ADIT-190			8,633			Related to Hurley Avenue Substation Project
9b	COR						
9c		-					
9d		-					
9e		-					
...							
...							
...							
...							
...							
10	Subtotal - p234	-	-	8,633	-	-	
11	Less FASB 109 Above if not separately removed	-					
12	Less FASB 106 Above if not separately removed	-					
13	Total	-	-	8,633	-	-	

Instructions for Account 190:

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

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

19	A	B	C	D	E	F	G
		Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	Justification
20a	MACRS for plant additions			(124,923)			Related to Hurley Avenue Substation Project
20b							
20c							
...							
...							
...							
...							
...							
...							
21	Subtotal - p275	-	-	(124,923)	-	-	
22	Less FASB 109 Above if not separately removed	-					
23	Less FASB 106 Above if not separately removed	-					
24	Total	-	-	(124,923)	-	-	

Instructions for Account 282:

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

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

A	B	C	D	E	F	G
	Total	Gas, Prod Or Other Related	Transmission Related	Plant Related	Labor Related	
30 ADIT-283						
31a						
31b						
31c						
31d						
31e						
...						
...						
...						
...						
...						
32	Subtotal - p277	-	-	-	-	
33	Less FASB 109 Above if not separately removed	-	-	-	-	
34	Less FASB 106 Above if not separately removed	-	-	-	-	
35	Total	-	-	-	-	

Instructions for Account 283:

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

Attachment 7 - True-Up Calculation
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

June 2023 to May 2024		June 2023 to May 2024		Over (Under) Recovery
Revenue Requirement Billed (Note 1)		Actual Revenue Requirement (Note 2)		
\$0	Less	\$0	Equals	\$0

Interest Rate on Amount of Refunds or Surcharges	Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
		0.4225%				

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

Calculation of Interest		Over (Under) Recovery Plus Interest	Monthly Interest Rate on Attachment 7a	Months	Calculated Interest	Amortization	Surcharge (Refund) Owed
					Monthly		
June	2023	-	0.4225%	12	-	-	-
July	2023	-	0.4225%	11	-	-	-
August	2023	-	0.4225%	10	-	-	-
September	2023	-	0.4225%	9	-	-	-
October	2023	-	0.4225%	8	-	-	-
November	2023	-	0.4225%	7	-	-	-
December	2023	-	0.4225%	6	-	-	-
January	2024	-	0.4225%	5	-	-	-
February	2024	-	0.4225%	4	-	-	-
March	2024	-	0.4225%	3	-	-	-
April	2024	-	0.4225%	2	-	-	-
May	2024	-	0.4225%	1	-	-	-
					Annual		
June 2024 to May 2025		-	0.4225%	12	-	-	-
					Monthly		
June	2025	-	0.4225%		-	-	-
July	2025	-	0.4225%		-	-	-
August	2025	-	0.4225%		-	-	-
September	2025	-	0.4225%		-	-	-
October	2025	-	0.4225%		-	-	-
November	2025	-	0.4225%		-	-	-
December	2025	-	0.4225%		-	-	-
January	2026	-	0.4225%		-	-	-
February	2026	-	0.4225%		-	-	-
March	2026	-	0.4225%		-	-	-
April	2026	-	0.4225%		-	-	-
May	2026	-	0.4225%		-	-	-
Total Amount of True-Up Adjustment					\$	-	
Less Over (Under) Recovery					\$	-	
Total Interest					\$	-	

Note 1: Revenue requirements billed is input, source data are the invoices from NYISO. The amounts exclude any true ups or prior period adjustments.

Note 2: The actual revenue requirement is input from Appenix A using actual data inputs from the FERC Form 1. The amounts exclude any true-ups or prior period adjustments.

True-Up Interest Calculation

		Pursuant to 18 C.F.R. Section 18.35.19 (a)
	FERC Quarterly Interest Rate	
1	Qtr 3 (Previous Year)	4.69%
2	Qtr 4 (Previous Year)	4.96%
3	Qtr 1 (Current Year)	5.18%
4	Qtr 2 (Current Year)	5.45%
5	Average of the last 4 quarters (Lines 1-4 / 4)	5.07%
6	Interest Rate Used for True-up adjustment (Note B)	5.07%
7	Monthly Interest Rate for Attachment 7 (Line 6 / 12)	0.42%

**Attachment 8 - Depreciation and Amortization Rates
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE**

Account Number	FERC Account	Rate (Annual) Percent
TRANSMISSION PLANT		
1 350.1	Land Rights	1.11%
2 352	Structures and Improvements	1.44%
3 353	Station Equipment	2.30%
4 354	Towers and Fixtures	1.63%
5 355	Poles and Fixtures	2.88%
6 356	Overhead Conductor and Devices	1.93%
7 357	Underground Conduit	2.44%
8 358	Underground Conductor and Devices	1.91%
9 356.3	Smart Wire Device	2.75%
10	PRODUCTION PLANT All Accounts	3.20%
11	DISTRIBUTION PLANT All Accounts	2.21%
	GENERAL PLANT	3.25%
12 390	Structures & Improvements	3.10%
13 391	Office Furniture & Equipment	5.00%
14 392	Transportation Equipment	9.00%
15 393	Stores Equipment	2.86%
16 394	Tools, Shop & Garage Equipment	3.33%
17 395	Laboratory Equipment	2.86%
18 396	Power Operated Equipment	7.50%
19 397	Communication Equipment	5.00%
20 398	Miscellaneous Equipment	3.33%
	INTANGIBLE PLANT	
21 303	Miscellaneous Intangible Plant	2.86%
	5 Yr	33.33%
	7 Yr	20.00%
	10 Year	10.00%
	15 year	6.67%
	Cloud SW	20.00%
	Fiber Optics	5.00%
	Transmission facility Contributions in Aid of Construction	Note 1

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

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

Attachment 9 - Workpapers
HURLEY AVENUE PROJECT - SYSTEM DELIVERABILITY UPGRADE

Regulatory Assets

No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate * (d)	Amort Exp in Formula Rate** (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Rate Base (v)	Project Code	Docket No																			
									2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023								2023	2023	2023	2023	2023	2023	2023	2023	2023	2023									
1a			0	-	12	-	1	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0	-	1	1	-																					
1b				-		-		-																																							
1c				-		-		-																																							
...				-		-		-																																							
1x				-		-		-																																							
1x				-		-		-																																							
2	Total Regulatory Asset in Rate Base (sum lines 1a-1x):																							-																							

* Non-zero values in these columns may only be established per FERC order
 **All amortizations of the Regulatory Asset are to be booked to Account 566

Abandoned Plant

No.	Project Name	Recovery Amnt Approved *	Recovery Period Months *	Monthly Amort Exp (b) / (c)	Amort Periods this year	Current Amort Expense x (e)	% Allocated to Formula Rate * (d)	Amort Exp in Formula Rate (f) x (g)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	Avg Unamortized Balance Sum (i) through (u) / 13	% Approved for Rate Base *	Allocated to Formula Rate (from (g))	Rate Base Balance x (w) x (x)	Rate Base (v)	Project Code	Docket No																				
									2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023								2023	2023	2023	2023	2023	2023														
3a				-		-		-																																								
3b				-		-		-																																								
3c				-		-		-																																								
...				-		-		-																																								
3x				-		-		-																																								
4	Total Abandoned Plant in Rate Base (sum lines 3a-3x):																							-																								

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

Land Held for Future Use (LHFU)

No.	Subaccount No.	Item Name	Land Held for Future Use and Estimated Date	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
				2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
5a																		-
5b																		-
5c																		-
...																		-
5x																		-
6	Total LHFU in rate base (sum lines 5a-5x):																	-

CWIP in Rate Base

No.	Project Name	job ID	Construction Start Date	Estimated in-service date	Approval Doc. No.	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)																			
						2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023	Avg (f) through (t) / 13	% approved for recovery	Rate Base Amnt (s) x (u)												
7a																						-	0.0%	-																
7b																						-	0.0%	-																
7c																						-	0.0%	-																
...																						-	0.0%	-																
7x																						-	0.0%	-																
8	Total (sum lines 7a-7x)																																							

Change to recovery percent in Column (t) requires FERC order

Actual Additions by FERC Account

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

	FERC Account	350	352	352 Structures and Improvements Equipment	353 Station Equipment	354 Towers and Futures	355 Poles and Futures	356 Overhead Conductor and Devices	357 Underground Conduit	358 Underground Conductor and Devices	356.3 Smart Wire Device	Total	Contribution in Aid of Construction	To Be Included in the Formal Rate
9	May-23				24,151,937							24,151,937	16,089,141	8,062,796
10	June		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
11	July		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
12	August		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
13	September		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
14	October		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
15	November		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
16	December		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
17	Jan-24		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
18	February		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
19	March		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
20	April		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
21	May		344,240		24,151,937		165,973	18,441	1,222,748			25,903,339	16,089,141	9,814,198
22	13 Month Average											25,768,616	16,089,141	9,679,475

Accumulated Depreciation

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

	Hurley	
23	May 2023	11,590
24	June	26,303
25	July	41,016
26	August	55,729
27	September	70,442
28	October	85,155
29	November	99,868
30	December	114,581
31	January 2024	133,678
32	February	152,775
33	March	171,872
34	April	190,969
35	May	210,066
36	13 Month Average	104,927

Intangible Plant Detail

The total

Item	Description	Source	Service Life	Amount
37a		Company Records		
37b		Company Records		
37c		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
...		Company Records		
37x		Company Records		

38 Total (sum lines 11a-11x) ties to p207.5.g

Detail of Affiliate Charges Included in NY Transco's Books as Requested by Certain Parties to the Filing (not used by Central Hudson)

Transactions between NY Transco and any entity that is associated (affiliated) with NY Transco must be reported on page 429 of the Form No. 1. The chart below is to include all charges to the NY Transco by an affiliate, by Affiliate and by FERC account number

	FERC Account	Central Hudson G&E	Consolidated Edison	National Grid	NY State E&G	Rochester G&E	Orange & Rockland	Niagara Mohawk	Total
39a									-
39b									-
39c									-
39d									-
39e									-
39f									-
39g									-
39h									-
39i									-
39j									-
39k									-
39l									-
39m									-
39n									-
39o									-
39p									-
39q									-
39r									-
39s									-
39t									-
39u									-
39v									-
39w									-
40	Total	-	-	-	-	-	-	-	-

(sum lines 13a-13x)